



HANDBOOK ON INDIA'S DUTY-FREE TARIFF PREFERENCE SCHEME for least developed countries





HANDBOOK ON INDIA'S DUTY-FREE TARIFF PREFERENCE SCHEME for least developed countries



© 2017, United Nations

This work is available open access by complying with the Creative Commons licence created for intergovernmental organizations, available at <http://creativecommons.org/licenses/by/3.0/igo/>.

The findings, interpretations and conclusions expressed herein are those of the authors and do not necessarily reflect the views of the United Nations or its officials or Member States.

The designation employed and the presentation of material on any map in this work do not imply the expression of any opinion whatsoever on the part of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

Photocopies and reproductions of excerpts are allowed with proper credits.

This publication has not been formally edited.

United Nations publication issued by the United Nations Conference on Trade and Development.

UNCTAD/ITCD/TSB/Misc.77

NOTE

This handbook was prepared by the UNCTAD secretariat based on the following information:

- India, Ministry of Commerce and Industry (2016). India's Duty Free Tariff Preference Scheme for Least Developed Countries, available at http://commerce.gov.in/writereaddata/trade/international_tpp_DFTP.pdf
- India, Ministry of Finance (2008). Notification No. 96/2008-Customs. New Delhi. 13 August.
- India, Ministry of Finance (2014). Notification No.8/2014-Customs. New Delhi. 1 April.
- India, Ministry of Finance (2015). Notification No. 29/2015-Customs (N.T.). New Delhi. 16 November.
- World Trade Organization (2011). Notification of preferential tariff treatment for least developed countries (as per paragraph 2 of WT/L/304 and WT/L/759) and transparency mechanism for preferential trade arrangements (as per WT/L/806 and WT/COMTD/73). G/C/W/651 and WT/COMTD/N/38. Geneva. 12 September.
- World Trade Organization (2015). Integrated Data Base. Available at <http://tariffdata.wto.org/>.
- World Trade Organization (2015). India's Duty Free Tariff Preference Scheme for Least Developed Countries: Communication from India. G/C/W/651/Add.1 and WT/COMTD/N/38/Add.1. Geneva. 18 November.

This handbook provides a general explanation of the preferential tariffs of India for the least developed countries, to allow officials and users responsible or involved in duty-free quota-free issues to gain a better understanding of the Duty Free Tariff Preference Scheme of India. It is meant to serve as a general guide and is not intended to provide legal advice.

The authentic versions of the information are the sole authoritative versions in the event of a dispute.

For further inquiries on the Duty Free Tariff Preference Scheme of India, please contact:

Director, Trade Policy Division (Non-Agricultural Market Access Desk)
Department of Commerce, Ministry of Commerce and Industry
Government of India
E-mail: d5tpd-doc@nic.in

The designations employed and the presentation of the material do not imply the expression of any opinion on the part of the United Nations concerning the legal status of any country, territory, city or area, or of authorities or concerning the delimitation of its frontiers or boundaries.

Material in this publication may be freely quoted or reprinted, but acknowledgement is requested, together with a reference to the document number. A copy of the publication containing the quotation or reprint should be sent to the UNCTAD secretariat, Palais des Nations, CH-1211 Geneva 10, Switzerland.

PREFACE

The series of handbooks on the Generalized System of Preferences (GSP) promotes greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding on applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- *Generalized System of Preferences: List of Beneficiaries* (UNCTAD/ITCD/TSB/Misc.62/Rev.6)
- *Handbook on the Preferential Tariff Scheme of the Republic of Korea in Favour of Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.75)
- *Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)
- *Handbook on the Scheme of Australia* (UNCTAD/ITCD/TSB/Misc.56)
- *Handbook on the Scheme of Canada* (UNCTAD/ITCD/TSB/Misc.66/Rev.1)
- *Handbook on the Scheme of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.4)
- *Handbook on the Scheme of Japan* (UNCTAD/ITCD/TSB/Misc.42/Rev.5)
- *Handbook on the Scheme of New Zealand* (UNCTAD/ITCD/TSB/Misc.48)
- *Handbook on the Scheme of Norway* (UNCTAD/ITCD/TSB/Misc.29/Rev.1)
- *Handbook on the Scheme of Switzerland* (UNCTAD/ITCD/TSB/Misc.28/Rev.3)
- *Handbook on the Scheme of Turkey* (UNCTAD/ITCD/TSB/Misc.74/Rev.1)
- *Handbook on the Scheme of the United States of America* (UNCTAD/ITCD/TSB/Misc.58/Rev.3)
- *Handbook on Preferential Tariff Scheme of the Republic of Korea* (UNCTAD/ITCD/TSB/Misc.75)
- *Handbook on India's Duty-Free Tariff Preference Scheme for Least Developed Countries* (Present volume)
- *Handbook on the Special and Preferential Tariff Scheme of China for Least Developed Countries* (UNCTAD/ITCD/TSB/Misc.76)
- *Quantifying the Benefits Obtained by Developing Countries from the Generalized System of Preferences* (UNCTAD/ITCD/TSB/Misc.52)
- *Trade Preferences for Least Developed Countries: An Early Assessment of Benefits and Possible Improvements* (UNCTAD/ITCD/TSB/2003/8)

These publications are also available at <http://www.unctad.org/gsp>.

For further information on the Trade Negotiations and Commercial Diplomacy Branch and its activities, please contact:

**United Nations Conference on Trade and Development
Trade Negotiations and Commercial Diplomacy Branch
Palais des Nations
1211 Geneva 10
Switzerland**

Email: tncdb@unctad.org

Website: unctad.org/gsp

CONTENTS

Note iii

Prefacev

I. Checklist: How to benefit from the preferential tariff scheme of India 1

II. Explanatory notes on the preferential tariff scheme of India for the least developed countries 3

 1. Overview..... 4

 2. Beneficiaries 4

3. Product coverage and depth of tariff reductions..... 4

 4. Rules of origin and procedural requirements 6

 4.1. Origin-determining criteria..... 7

 4.2. Cumulation 8

 4.3. Non-qualifying operations 8

 4.4. Treatment of packing materials 8

 4.5. Direct consignment requirement 9

 4.6. Issuance of a certificate of origin..... 9

 4.7. Claim at the time of importation 9

 4.8. Record-keeping..... 9

Endnotes..... 10

Annexes

1. Notification No. 96/2008-Customs 13

2. Notification No. 08/2014-Customs 37

3. Notification No. 29/2015-Customs (N.T.) 45

4. India’s Duty-Free Tariff Preference Scheme for Least Developed Countries 63



CHECKLIST: HOW TO BENEFIT FROM THE PREFERENTIAL TARIFF SCHEME OF INDIA



Step 1. Verify country coverage:

Determine whether the country falls within the definition of the least developed countries.

Step 2. Establish product tariff classification:

Determine the correct tariff classification (Harmonized System item number) of the product intended for export to India.

Step 3. Verify product coverage:

Determine whether the product is eligible for preference under the preferential tariff scheme of India, by examining the product lists of the preferential tariff scheme in relation to the specific tariff classification and product description.

Step 4. Assess preferential margin:

If the product is eligible for preferential treatment under the preferential tariff scheme of India, assess the preferential margin to determine the price that may be offered to buyers and/or importers.

Step 5. Comply with origin criteria:

Ensure that the product complies with the origin criteria set by India.

Step 6. Verify consignment conditions:

Ensure that the specified consignment conditions are met.

Step 7. Prepare documentary evidence:

Prepare a certificate of origin, required as documentary evidence under the preferential tariff scheme of India.



EXPLANATORY NOTES ON THE PREFERENTIAL TARIFF SCHEME OF INDIA FOR THE LEAST DEVELOPED COUNTRIES



1. Overview

In 2008, the Prime Minister of India announced the Duty Free Tariff Preference Scheme for Least Developed Countries at the India–Africa Forum Summit (New Delhi, 8 April). The scheme entered into force on 13 August 2008 and was notified to the World Trade Organization on 5 September 2011.¹ Annex 1 contains this notification.

The Duty Free Tariff Preference Scheme is a unilateral non-reciprocal tariff preference scheme for the least developed countries. It was launched with the following benefits (for items at the Harmonized System 6-digit level of classification): elimination of customs duties over a period of five years through equal annual reductions on 4,430 items, which constituted 85 per cent of total tariff lines; reduction of duties on the basis of a prescribed margin of preference over a period of five years through equal annual reductions on 468 items, which constituted 9 per cent of total tariff lines; and no reductions on 326 items, which constituted 6 per cent of total tariff lines. By 2012, under the scheme, for exports from the least developed countries, 85 per cent of India's total tariff lines were duty free, 9 per cent of tariff lines had a margin of preference ranging from 10 to 90 per cent and 6 per cent of total tariff lines were retained in an exclusion list with no duty preferences.²

In 2014, the scheme was revised to further facilitate the exports of the least developed countries. Product coverage under the scheme was expanded and margins of preference were increased.³ Annex 2 contains the notification advising of this change. In addition, procedural matters related to the rules of origin provisions under the scheme were simplified.⁴ Annex 3 contains the notification providing these provisions. The changes made with regard to product coverage, margins of preference and rules of origin are discussed in chapters 3 and 4 of this handbook.

2. Beneficiaries

The Duty Free Tariff Preference Scheme is open to all 48 least developed countries.⁵ Annex 4 contains the information notes provided by the Government of India with regard to beneficiary countries. To become a beneficiary under the scheme, the prospective beneficiary country is required to provide a letter of intent as well as specimen seals and signatures of the officials authorized to issue certificates of origin under the scheme. The prescribed format of the required letter of intent and specimen seals and signatures of authorized officials are included in the information notes in annex 4.

As at July 2016, 31 least developed countries have been notified as beneficiaries under the scheme, namely, Afghanistan, Bangladesh, Benin, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, the Comoros, Eritrea, Ethiopia, the Gambia, Haiti, the Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mozambique, Myanmar, Rwanda, Senegal, Somalia, the Sudan, Timor-Leste, Togo, Uganda, the United Republic of Tanzania, Yemen and Zambia.⁶

There are 17 least developed countries that have yet to become beneficiaries under the scheme, namely, Angola, Bhutan, the Democratic Republic of the Congo, Djibouti, Equatorial Guinea, Guinea, Guinea-Bissau, Kiribati, Mauritania, Nepal, the Niger, Sao Tome and Principe, Sierra Leone, Solomon Islands, South Sudan, Tuvalu and Vanuatu.⁷

3. Product coverage and depth of tariff reductions

Product coverage and margins of preference under the Duty Free Tariff Preference Scheme were expanded in April 2014.⁸

The scheme now provides for margins of preference or duty-free imports for about 98.2 per cent of tariff lines (at the Harmonized System 6-digit level). Only 1.8 per cent of tariff lines (97 lines) have been retained in the exclusion list and these items receive no duty concessions. The list of items with a margin of preference contains 114 lines and the products are granted specific tariff concessions. The rest of the lines are duty free. . The products of interest of LDCs for exports to India mapped in terms of their trade flows over the last three years indicates that most of these are in the tariff elimination list of the DFTP Scheme. Some of these major products at the HS 8 digit level, based on quantum of average imports into India over the 3 year period 2014-16 on which tariff elimination has been undertaken under the Duty Free Tariff Preference Scheme are:

HS	Description
07132000	Chickpeas (Garbanzos) Dried And Shld
07133100	Beans Of The Spp Vigna Mungo,Hepper Or Vigna Radia
07133300	Kidny Bens Incl White Pea Bens Dried And Shld
07133990	Other Dried Leguminus Vegetables
07136000	Pigeon Peas (Cajanus Cajan)
08013100	Cashen Nuts Fresh/Dried In Shell
08025200	Shelled
08029000	Other Nuts
08042090	Other Figs Excludng Frsh
09071010	Extracted
09071020	Not Extracted (Other Than Stem)
09071090	Other Parts Of Clove, Neither Crushed Nor Ground
12077090	Other Melon Seeds
13012000	Gum Arabic
13019013	Asafoetida
22029020	Fruit Pulpor Fruit Juice Based Drinks
25101010	Natural Calcium Phosphates Unground
25102010	Natural Calcium Phosphates Ground
26030000	Copper Ores And Concentrates
26060010	Bauxite (Natural) Not Calcined
27011910	Coking Coal
27011920	Steam Coal
27090000	Petroleum Oils And Oils Obtained From Bituminous M
27111100	Liquified Natural Gas
27160000	Electrical Energy
28092010	Phosphoric Acid
39269080	Polypropylene Articles,N.E.S.
44034910	Teak Wood In Rough
44034990	Others Than Tropical Wood/Teak Wood Rough
44039929	Other
44072910	Sawn/Chipped Teak Wood
44083910	Sheets For Pywood

HS	Description
44089090	Others
52010020	Foreign Cotton Of All Staple Lengths
53031010	Jute, Raw Or Retted
53071010	Yarn Of Jute,Single
62034200	Trousers Bib And Brace Overalls Breeches And Short
63051040	Jute Sacking Bags
64041990	Others
71023100	Non-Industrial Diamonds Unworked/Simply Sawn Cleav
71031012	Ruby And Sapphire,Uncut
71081200	Other Non-Monetary Unwrought Forms Of Gold
72022100	Ferro-Silicon Contng>55% Of Silicon
72044900	Other Waste And Scrap
74020010	Blister Copper For Electrolytic Refining
74020090	Other Unrefined Copper;Copper Anodes For Electroly
76020010	Aluminium Scrap Coverd By Isri Code Tabletabloid,
78019920	Unrefined Lead,N.E.S.

The notification made by the Government of India on the changes with regard to product coverage and margins of preference is contained in annex 2. This notification does not include information on most-favoured nation tariff rates and least developed country rates. Such information is available on a dedicated UNCTAD website (<http://unctad.org/en/Pages/DITC/GSP/Generalized-System-of-Preferences.aspx>), which includes lists (at the Harmonized System 8-digit level) of duty-free products with most-favoured nation rates, margins of preference products with most-favoured nation rates and least developed country rates, and excluded products (that is, with no tariff reductions granted) with most-favoured nation rates. This information is based on the customs tariffs of India in 2015.

4. Rules of origin and procedural requirements

For a product to benefit under the Duty Free Tariff Preference Scheme, it must meet the relevant rules of origin and procedural requirements. This chapter summarizes these rules and requirements, which are included in the notification contained in annex 3.

In 2014, the rules of origin provisions under the scheme were simplified. The changes included the following:

- (a) Adoption of the origin criteria of change of subheading (at the Harmonized System 6-digit level) plus 30 per cent of local value added, replacing the former criteria of change of heading (at the Harmonized System 4-digit level) plus 30 per cent of local value added
- (b) Allowing for the option of a calculation of value addition based on the ex-works price of goods, rather than only the existing free on board value calculation
- (c) Allowing for a certificate of origin to be produced on white A4-sized paper, in the prescribed format, replacing the former requirement for blue paper

4.1. Origin-determining criteria

To meet the origin criteria, a product must be wholly obtained or produced in one country, or if not wholly obtained or produced in one country, must satisfy the transformation requirements specified in the rules of origin provisions. Products wholly obtained or produced in one country are defined as follows:

- (a) Raw or mineral products including mineral fuels, lubricants and related materials, as well as mineral or metal ores extracted from its territory
- (b) Plant and plant products, including agricultural, vegetable and forestry products grown or harvested there
- (c) Live animals born and raised there
- (d) Products obtained from animals referred to in clause (c)
- (e) Products obtained by hunting, trapping, fishing or aquaculture conducted there
- (f) Products of sea fishing and other marine products taken from outside its territorial waters and exclusive economic zone by vessels registered and flying the flag of the exporting beneficiary country
- (g) Products processed or made on board its factory ships exclusively from products referred to in clause (f)
- (h) Scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials
- (i) Used articles collected there which can no longer perform their original function, nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials
- (j) Products taken from the seabed, subsoil or ocean floor thereof beyond its territory, provided the exporting beneficiary country has the rights to exploit that seabed, subsoil or ocean floor in accordance with the provisions of the United Nations Convention on the Law of the Sea
- (k) Products produced there exclusively from the products referred to in clauses (a) to (j)

For products that are not wholly obtained or produced in one country, the following conditions must be met:

- (a) The total value of the non-originating materials used in the manufacture of the export product does not exceed 70 per cent of the free on board value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least 30 per cent)
- (b) The product has undergone a change in tariff classification in subheading (at the Harmonized System 6-digit level) from the tariff classification under which the non-originating material used in its manufacture are classified
- (c) The final process of manufacture is performed within the territory of the exporting beneficiary country

For the purpose of calculating the local value added content referred to in (a), one of the following formulas is applied:

$$\text{Local value added content (x\%)} = \frac{(\text{free on board value}) - (\text{value of non-originating materials})}{(\text{free on board value})} \times 100 \geq 30\%$$

$$\text{Local value added content (x\%)} = \frac{(\text{ex-works value}) - (\text{value of non-originating materials})}{(\text{ex-works value})} \times 100 \geq 30\%$$

Free on board value means the price actually paid or payable to the exporter for a product when the product is loaded onto a carrier at the named port of exportation, including the cost of the product and all costs necessary to bring the product onto the carrier. The valuation is made in accordance with the Agreement on Customs Valuation of the World Trade Organization.

Ex-works value means the price of a product for delivery at a factory or any other place of manufacture of the product, paid or payable to the manufacturer in the beneficiary country, in whose undertaking the last working or processing is carried out, provided that the price does not include the internal taxes paid or payable on the products and the cost involved in loading onto a carrier.

The value of the non-originating materials used in the production of a product is either of the following:

- (a) For materials, the country of origin of which is other than the exporting beneficiary country or India, the cost, insurance and freight value
- (b) For materials, the origin of which cannot be determined, the earliest price ascertained to have been paid in the territory of the exporting beneficiary country where the working or processing takes place, in accordance with the Agreement on Customs Valuation

For the purpose of calculating the value of non-originating materials, duties and taxes on the material paid in the territory of the exporting beneficiary country and in India are not included, and if already included in such value, such expenses are deducted. All costs referred to in these rules must be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the exporting beneficiary country in which the product is produced.

4.2. Cumulation

If originating material from India is incorporated in the production of a product in the territory of an exporting beneficiary country, such material is considered to originate in the territory of the exporting beneficiary country.

4.3. Non-qualifying operations

Non-qualifying operations, which cannot be included in the calculation of local value added content, are as follows:

- (a) Operations to ensure the preservation of products in good condition during transport and storage, such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts and like operations
- (b) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching, including the making up of sets of articles, washing, painting and cutting
- (c) Changes of packing and breaking up and assembly of consignments
- (d) Simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards and all other simple packing operations
- (e) Affixing of marks, labels or other like distinguishing signs on products or on their packaging
- (f) Simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered originating products
- (g) Simple assembly of parts of products to constitute a complete product or disassembly of products into parts or packing thereof
- (h) Slaughter of animals
- (i) Mere dilution or mixing of products with water or another substance that does not materially alter the characteristics of the products so obtained
- (j) A combination of two or more operations referred to in clauses (a) to (i)

4.4. Treatment of packing materials

Packing materials and containers are treated as follows:

- (a) Packing materials and containers for retail sale: any packaging materials and containers in which a product is packaged for retail sale, if classified with the product, are not taken into account in determining whether all the non-originating materials used in the production of the product undergo the applicable change in tariff classification and, if the product is subject to a local value added content requirement, the value of such packaging materials and containers are taken into account as originating or non-originating materials, as the case may be, in calculating the local value added content of the product
- (b) Packing materials and containers for shipment: any packing materials and containers in which a product is packed for shipment are not taken into account in determining whether the non-originating materials used in the production of the product have undergone an applicable change in tariff classification; and the product satisfies a local value added content requirement

4.5. Direct consignment requirement

For a product to claim the Duty Free Tariff Preference Scheme benefit, it must be considered directly consigned from an exporting beneficiary country, and either of the following conditions must be met:

- (a) The product is transported without passing through the territory of any other country
- (b) The transport of the product involves transit through one or more intermediate countries with or without trans-shipment or temporary storage in such countries, where:
 - (i) its transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements
 - (ii) the product has not entered into trade or consumption there
 - (iii) the product has not undergone any operation other than unloading and reloading or any operation required to keep it in good condition
 - (iv) the product has remained under customs control in the country of transit

As proof of a direct consignment, the following must be produced to the customs authority of India at the time of importation:

- (a) A through bill of lading issued in the exporting country
- (b) A certificate of origin issued by the issuing authority of the exporting beneficiary country
- (c) A copy of the original commercial invoice in respect of the product
- (d) Supporting documents in evidence that other requirements of this rule have been complied with

4.6. Issuance of a certificate of origin

Products eligible for preferential treatment must be supported by a certificate of origin issued by an issuing authority in the format shown in annex C of the notification contained in annex 3. Certificates of origin must be printed on A4-sized paper as defined by the International Organization for Standardization, and each certificate of origin issued by an issuing authority must bear a unique serial number. Certificates of origin must be in English.

4.7. Claim at the time of importation

The importer of a product must, at the time of importation, make a claim that the product is the produce or manufacture of the beneficiary country from which it has been imported and that the product is eligible for tariff preference, and must produce the evidence specified in the related rules.

4.8. Record-keeping

An application for a certificate of origin and all documents related to such an application must be retained by the issuing authority for not less than five years from the date of issuance of such a certificate.

ENDNOTES

- ¹ India, Ministry of Finance, 2008; World Trade Organization, 2011.
 - ² World Trade Organization, 2011.
 - ³ India, Ministry of Finance, 2014.
 - ⁴ India, Ministry of Finance, 2015; World Trade Organization, 2015.
 - ⁵ India, Ministry of Commerce and Industry, 2016.
 - ⁶ Ibid.
 - ⁷ Ibid.
 - ⁸ See World Trade Organization, 2015, and Chapter 1 of this handbook.
-

Annexes



Annex 1

Notification No. 96/2008-Customs



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi dated the 13th August, 2008

Notification No. 96/2008-Customs

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts,-

(i) goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), other than those specified in the Appendix I and Appendix II appended hereto, from so much of the duty of customs as is in excess of 80 per cent. of the applied rate of duty;

(ii) all goods of the description as specified in column (3) of the Table in Appendix I and falling under the Chapter, Heading No. or Sub-heading No. of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in the corresponding entry in column (2) of the said Table, from so much of that portion of the applied rate of duty of customs leviable as is specified in the corresponding entry in column (4) of the said Table;

when imported into India from a country listed in the Schedule to this notification:

Provided that the importer proves to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that the goods in respect of which the exemption under this notification is claimed are of the origin of the country listed in the Schedule to this notification, in accordance with provisions of the Rules of Origin, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.100/2008-Customs (N.T.), dated 13th August, 2008.

Explanation.- For the purposes of this notification, "applied rate of duty" means the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) with respect to the goods specified in the said Table, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962).

APPENDIX I

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
1	0302 69 10	All goods	20
2	0303 79 10	All goods	20
3	0303 79 30	All goods	20
4	0303 79 60	All goods	20
5	0303 79 80	Croacker fish	20
6	0304 29 10	All goods	20
7	0306 13 20	All goods	20
8	0402 99	All goods	5
9	0603 11 00	All goods	5
10	0603 12 00	All goods	5
11	0603 13 00	All goods	5
12	0603 14 00	All goods	5
13	0603 19 00	All goods	5
14	0603 90 00	All goods	5
15	0701 90 00	All goods	3
16	0708 10 00	All goods	2
17	0708 20 00	All goods	2
18	0708 90 00	All goods	2
19	0713 10 00	All goods	2
20	0713 20 00	All goods	2
21	0713 31 00	All goods	2
22	0713 32 00	All goods	2
23	0713 33 00	All goods	2
24	0713 39	All goods	2
25	0713 40 00	All goods	2
26	0713 50 00	All goods	2
27	0713 90 10	All goods	2
28	0801 11 00	All goods	3
29	0802 90	Arecanuts	12
30	0804 10	All goods	4
31	0804 30 00	All goods	15
32	0804 50 20	All goods	3
33	0805 10 00	All goods	2
34	0805 20 00	All goods	4
35	0805 90 00	All goods	4
36	0806 10 00	All goods	2
37	0806 20	All goods	2
38	0807 11 00	All goods	4
39	0807 20 00	All goods	4

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
40	0812 90	All goods	3
41	0813 10 00	All goods	4
42	0813 40	All goods	2
43	0904 20	Chilly, dried or crushed or ground	3
44	0906 11 10	All goods	3
45	0906 20 00	All goods	3
46	0907 00	All goods	18
47	0908 10	All goods	10
48	0908 20 00	All goods	10
49	0910 10	All goods	3
50	0910 30	Turmeric, fresh or powder	3
51	0910 91 00	All goods	3
52	0910 99	All goods other than thyme and bay leaves	3
53	1105 20 00	Flakes of Potatoes	3
54	1106 30	Flour, meal or powder of the products of Chapter 8	5
55	1301 90	Lac	3
56	1507 10 00	All goods	10
57	1507 90 10	All goods	10
58	1508 10 00	All goods	10
59	1508 90	Edible Grade Groundnut Oil	10
60	1510 00 10	All goods	10
61	1511 10 00	All goods	10
62	1511 90	Refined Palm Oil or Palmolein	10
63	1512 11	All goods	10
64	1512 19	All goods	10
65	1512 21 00	All goods	10
66	1512 29	Edible grade cotton seed oil	10
67	1513 11 00	All goods	10
68	1513 19 00	All goods	10
69	1513 21	All goods	10
70	1513 29	All goods	10
71	1514 11	All goods	10
72	1514 19	All goods	10
73	1514 91	All goods	10
74	1515 11 00	All goods	10
75	1515 19	All goods	10
76	1515 21 00	All goods	10
77	1515 29	All goods	10
78	1515 30	All goods	10
79	1515 50	All goods	10
80	1515 90	All goods	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
81	1516 20	All goods	10
82	1517 10	All goods	10
83	1517 90	All goods	10
84	1601 00 00	All goods	10
85	1602 32 00	All goods	10
86	1701 11	All goods	10
87	1701 12 00	All goods	10
88	1701 91 00	All goods	10
89	1701 99	All goods	10
90	1801 00 00	All goods	6
91	1905 90 10	All goods	4
92	2002 90 00	Tomato concentrate	10
93	2008 60 00	All goods	10
94	2008 91 00	All goods	10
95	2008 99	All goods	15
96	2009 19 00	All goods	12
97	2009 50 00	All goods	12
98	2817 00	Zinc oxide	2
99	3003 90	Ayurvedic medicines	10
100	3004 10	All goods	10
101	3004 20	All goods	12
102	3204 11	All goods	10
103	3204 12	All goods	10
104	3204 13	All goods	10
105	3204 14	All goods	10
106	3204 16	All goods	10
107	3204 17	All goods	10
108	3204 19	All goods	10
109	3206 49 10	All goods	10
110	3301 19 10	Citronella Oil (java type)	10
111	3301 29	All goods	10
112	3303 00	All goods	12
113	3304 10 00	All goods	12
114	3304 20 00	All goods	15
115	3304 30 00	All goods	12
116	3304 91	All goods	15
117	3304 99	All goods	15
118	3305 10	All goods	15
119	3305 90	Hair oils	2
120	3306 10	Tooth powder, Tooth paste	12
121	3307 10	All goods	12

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
122	3307 30	All goods	12
123	3307 41 00	All goods	12
124	3307 90	All goods	12
125	3401 11	All goods	12
126	3401 19	House hold and laundry soap	10
127	3501 10 00	All goods	10
128	3501 90 00	All goods	10
129	3505 10	All goods	10
130	3915 10 00	All goods	10
131	3915 20 00	All goods	10
132	3915 30	All goods	10
133	3915 90	All goods	10
134	3916 10	All goods	2
135	3916 20	All goods	2
136	3916 90	All goods	2
137	3917 10 10 or 3917 10 20	All goods	10
138	3917 21	All goods	10
139	3917 22 00	All goods	12
140	3917 23	All goods	12
141	3917 29	All goods	12
142	3917 31 00	All goods	12
143	3917 32 10 or 3917 32 20 or 3917 32 90	All goods	10
144	3917 33 00	All goods	10
145	3917 39	All goods	10
146	3917 40 00	All goods	10
147	3918 10	All goods	10
148	3918 90	All goods	10
149	3919 10 00	All goods	10
150	3919 90	All goods	10
151	3920 10	Other plates, sheets, film, foil and strip, of polymers of ethylene; non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10
152	3920 20	Other plates, sheets, film, foil and strip, of polymers of propylene; non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10
153	3920 30	Other plates, sheets, film, foil and strip, of polymers of styrene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
154	3920 43 00	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, containing by weight not less than 6 of plasticizers	10
155	3920 49 00	Other plates, sheets, film, foil and strip, of other polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
156	3920 51	Other plates, sheets, film, foil and strip, of polymethyl methacrylate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10
157	3920 59	Other plates, sheets, film, foil and strip, of other acrylic polymers, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	10
158	3920 61	Other plates, sheets, film, foil and strip, of polycarbonates, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
159	3920 62	Other plates, sheets, film, foil and strip, of polyethylene terephthalate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
160	3920 63	Other plates, sheets, film, foil and strip, of unsaturated polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
161	3920 69	Other plates, sheets, film, foil and strip, of other polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
162	3920 71	Other plates, sheets, film, foil and strip, of regenerated cellulose, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2
163	3920 73	Other plates, sheets, film, foil and strip, of cellulose acetate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
164	3920 79	Other plates, sheets, film, foil and strip, of other cellulosic derivatives, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
165	3920 91	Other plates, sheets, film, foil and strip, of polyvinyl butyral, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
166	3920 92	Other plates, sheets, film, foil and strip, of polyamides, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
167	3920 93	Other plates, sheets, film, foil and strip, of amino-resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
168	3920 94	Other plates, sheets, film, foil and strip, of phenolic resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	10
169	3920 99	Other plates, sheets, film, foil and strip, of other plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
170	3921 11 00	Other plates, sheets, film foil and strip, ,of polymers of styrene, cellular	10
171	3921 12 00	Other plates, sheets, film foil and strip, of polymers of vinyl chloride , cellular	10
172	3921 13	Other plates, sheets, film foil and strip, of polyurethanes, cellular	10
173	3921 14 00	Other plates, sheets, film foil and strip, of regenerated cellulose, cellular	10
174	3921 19 00	Other plates, sheets, film foil and strip, of other plastics, cellular	10
175	3921 90	Other plates, sheets, film foil and strip, of plastics, not cellular	10
176	3922 10 00	All goods	2
177	3922 20 00	All goods	2
178	3922 90 00	All goods	2
179	3923 10	All goods	10
180	3923 21 00	All goods	10
181	3923 29	All goods	10
182	3923 30	All goods	10
183	3923 40 00	All goods	10
184	3923 50	All goods	10
185	3923 90	All goods	10
186	3924 10	All goods	12
187	3924 90	All goods	10
188	3925 10 00	All goods	10
189	3925 20 00	All goods	10
190	3925 30 00	All goods	10
191	3925 90	All goods	10
192	3926 10	All goods	10
193	3926 20	All goods	10
194	3926 30	All goods	10
195	3926 40	All goods	10
196	3926 90	All goods	10
197	4001 10	All goods	9
198	4001 21 00	All goods	4
199	4001 22 00	All goods	4
200	4001 29	All goods	4
201	4005 99	All goods	2
202	4006 10 00	All goods	10
203	4006 90	All goods	10
204	4007 00	All goods	10
205	4008 11	All goods	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
206	4008 19	All goods	10
207	4008 21	All goods	10
208	4008 29	All goods	10
209	4016 93	All goods	10
210	4016 95	All goods	10
211	4016 99	All goods	3
212	4808 10 00	All goods	12
213	4901 10	All goods	10
214	5001 00 00	All goods	3
215	5201 00	All goods	10
216	5202 10 00	All goods	10
217	5202 91 00	All goods	10
218	5202 99 00	All goods	10
219	5203 00 00	All goods	10
220	6101 90	Men's or boy's overcoats, car-coats, capes, cloaks, anoraks and similar articles, knitted or crocheted, of other textile materials other than of wool or fine animal hair	10
221	6102 10 00	All goods	10
222	6102 90	All goods	10
223	6103 10	All goods	12
224	6103 22 00	All goods	12
225	6103 23 00	All goods	12
226	6103 29	All goods	12
227	6103 31 00	All goods	10
228	6103 32 00	All goods	12
229	6103 33 00	All goods	12
230	6103 39	All goods	12
231	6103 41 00	All goods	12
232	6103 42 00	All goods	12
233	6103 43 00	All goods	12
234	6103 49	All goods	12
235	6104 13 00	Women's or girls' suits of synthetic fibres	10
236	6104 19	Of wool or fine animal hair or cotton	10
237	6104 22 00	All goods	10
238	6104 23 00	All goods	10
239	6104 29	All goods	10
240	6104 31 00	All goods	10
241	6104 32 00	All goods	10
242	6104 33 00	All goods	12
243	6104 39	All goods	12
244	6104 42 00	All goods	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
245	6104 43 00	All goods	10
246	6104 52 00	All goods	10
247	6104 53 00	All goods	10
248	6104 61 00	All goods	10
249	6104 62 00	All goods	10
250	6104 63 00	All goods	10
251	6104 69	All goods	10
252	6105 10	All goods	10
253	6105 20	All goods	12
254	6105 90	All goods	12
255	6106 10 00	All goods	10
256	6106 20	All goods	10
257	6106 90	All goods	10
258	6107 11 00	All goods	12
259	6107 12	All goods	12
260	6107 19	All goods	12
261	6107 21 00	All goods	12
262	6107 22	All goods	12
263	6107 29	All goods	12
264	6107 91	All goods	12
265	6107 99	All goods	12
266	6108 11	All goods	12
267	6108 19	All goods	12
268	6108 21 00	All goods	12
269	6108 22	All goods	12
270	6108 29	All goods	12
271	6108 31 00	All goods	10
272	6108 32	All goods	10
273	6108 39	All goods	10
274	6108 91 00	All goods	10
275	6108 92	All goods	10
276	6108 99	All goods	10
277	6109 10 00	All goods	12
278	6109 90	All goods	10
279	6110 11	All goods	10
280	6110 12 00	All goods	10
281	6110 19 00	All goods	10
282	6110 20 00	All goods	10
283	6110 30	All goods	10
284	6110 90 00	All goods	12
285	6111 20 00	All goods	12

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
286	6111 30 00	All goods	12
287	6111 90	All goods	12
288	6112 11 00	All goods	12
289	6112 12 00	All goods	10
290	6112 19	All goods	10
291	6112 20	All goods	12
292	6112 31 00	All goods	10
293	6112 39	All goods	10
294	6112 41 00	All goods	10
295	6112 49	All goods	10
296	6113 00 00	All goods	12
297	6114 20 00	All goods	12
298	6114 30	All goods	12
299	6114 90	All goods	12
300	6115 10 00	All goods	10
301	6115 21	All goods	10
302	6115 22 00	All goods	10
303	6115 29	All goods	10
304	6115 30 00	All goods	10
305	6115 94 00	All goods	10
306	6115 95 00	All goods	10
307	6115 96 00	All goods	10
308	6115 99	All goods	10
309	6116 10 00	All goods	10
310	6116 91 00	All goods	10
311	6116 92 00	All goods	10
312	6116 93 00	All goods	10
313	6116 99	All goods	10
314	6117 10	All goods	10
315	6117 80	All goods	10
316	6117 90 00	All goods	10
317	6201 19	All goods	10
318	6201 99	All goods	10
319	6202 13 00	All goods	10
320	6202 19	All goods	10
321	6202 93	All goods	10
322	6202 99	All goods	10
323	6203 19	All goods	12
324	6203 29 00	All goods	12
325	6203 32 00	All goods	12
326	6203 33 00	All goods	12

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
327	6203 39	All goods	12
328	6203 41 00	All goods	12
329	6203 42 00	All goods	12
330	6203 49	All goods	12
331	6204 12 00	All goods	10
332	6204 13 00	All goods	10
333	6204 19	All goods	10
334	6204 21 00	All goods	10
335	6204 22	All goods	10
336	6204 23 00	All goods	10
337	6204 29	All goods	10
338	6204 33 00	All goods	12
339	6204 39	All goods	12
340	6204 42	All goods	10
341	6204 43	All goods	10
342	6204 44 00	All goods	10
343	6204 52 00	All goods	10
344	6204 53 00	All goods	10
345	6204 59	All goods	10
346	6204 62 00	All goods	10
347	6204 63 00	All goods	10
348	6204 69	All goods	10
349	6205 20 00	All goods	10
350	6205 30 00	All goods	10
351	6205 90	All goods	10
352	6206 10	All goods	10
353	6206 30 00	All goods	10
354	6206 40 00	All goods	10
355	6206 90 00	All goods	10
356	6207 11 00	All goods	12
357	6207 21 10 or 6207 21 90	All goods	12
358	6207 22 00	All goods	10
359	6207 29 00	All goods	12
360	6207 91	All goods	12
361	6207 99	All goods of man made fibres	12
362	6208 11 00	All goods	12
363	6208 21 00	All goods	10
364	6208 22 00	All goods	10
365	6208 29	All goods	10
366	6208 92	All goods	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
367	6208 99	All goods	10
368	6209 20 00	All goods	10
369	6209 30 00	All goods	12
370	6209 90	All goods	12
371	6210 10 00	All goods	12
372	6210 20	All goods	12
373	6210 40	All goods	12
374	6210 50 00	All goods	12
375	6211 11 00	All goods	12
376	6211 12 00	All goods	12
377	6211 20 00	All goods	12
378	6211 32 00	All goods	12
379	6211 33 00	All goods	12
380	6211 39 00	All goods	12
381	6211 41 00	All goods	12
382	6211 49 00	All goods	12
383	6212 10 00	All goods	12
384	6212 20 00	All goods	12
385	6212 30 00	All goods	12
386	6212 90	All goods	12
387	6213 20 00	All goods	12
388	6213 90	All goods	12
389	6214 30 00	All goods	10
390	6214 40 00	All goods	10
391	6216 00	All goods	10
392	6217 10	All goods	10
393	6217 90	All goods	10
394	6401 10	All goods	12
395	6401 92	All goods	12
396	6401 99	All goods	12
397	6402 12	All goods	10
398	6402 19	All goods	15
399	6402 20	Rubber slippers	2
400	6402 20	Other footwears with upper straps or thongs assembled to the sole by means of plugs.	12
401	6402 91	All goods	10
402	6402 99	Other footwear, incorporating a protective metal toe-cap.	10
403	6403 12 00	Ski-boots, cross country ski footwear and snowboard boots.	10
404	6403 19	Other sports footwear with outer soles of leather, rubber or others	10
405	6403 40 00	Other footwear, incorporating a protective metal toe-cap.	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
406	6403 91	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap, covering the ankle	12
407	6403 99	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap, not covering the ankle	12
408	6404 11	All goods	12
409	6404 19	All goods	15
410	6405 20 00	All goods	12
411	6405 90 00	All goods	15
412	6802 21	All goods	2
413	6810 11	All goods	2
414	6901 00	All goods	10
415	7010 10 00	All goods	2
416	7013 28 00	All goods	2
417	7013 37 00	All goods	2
418	7202 21 00	All goods	4
419	7202 29 00	All goods	4
420	7213 10	All goods	10
421	7213 20	All goods	10
422	7213 91	All goods	10
423	7213 99	All goods	10
424	7214 10	All goods	10
425	7214 20	All goods	10
426	7214 30 00	All goods	10
427	7214 91	All goods	10
428	7315 82 00	All goods	10
429	7318 14 00	All goods	10
430	7318 19 00	All goods	10
431	8414 51	All goods	12
432	8501 10	All goods	2
433	8501 20 00	All goods	2
434	8501 40	All goods	2
435	8501 52	All goods	2
436	8504 40	All goods	10
437	8504 90	All goods	10
438	8509 40	All goods	10
439	8516 10 00	All goods	10
440	8516 29 00	All goods	10
441	8516 40 00	All goods	10
442	8516 60 00	All goods	10

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
443	8528 71 00	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (satellite receivers)	10
444	8528 72	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	10
445	8536 20	All goods	10
446	8536 30 00	All goods	10
447	8537 10 00	All goods	10
448	8537 20 00	All goods	10
449	8539 29	All goods	12
450	8539 31	All goods	12
451	8544 11	All goods	12
452	8544 19	All goods	12
453	8544 20	All goods	10
454	8544 49	Other electric conductors of a voltage not exceeding 80 volts (not fitted with connectors)	12
455	9028 30	All goods	10
456	9030 33	All goods	10
457	9404 21	All goods	10
458	9603 10 00	All goods	10

APPENDIX II

S.No	HS Code	Description
1	0207 12 00	All goods
2	0207 13 00	All goods
3	0207 14 00	All goods
4	0207 34 00	All goods
5	0401 30 00	All goods
6	0402 10	All goods
7	0402 21 00	All goods
8	0402 29	Whole Milk Powder
9	0402 91	All goods
10	0404 10	Whey powder
11	0405 10 00	Butter
12	0405 20 00	Dairy spreads with milk content of atleast 75% but less than 80 % by weight
13	0405 90	Butter Oil
14	0405 90	Ghee or melted butter
15	0406 10 00	All goods
16	0406 20 00	All goods
17	0406 30 00	All goods
18	0406 40 00	All goods
19	0406 90 00	All goods
20	0409 00 00	All goods
21	0506 10	Crushed bone
22	0701 10 00	All goods
23	0702 00 00	All goods
24	0703 10 10	Onions (fresh)
25	0703 20 00	All goods
26	0704 10 00	All goods
27	0704 20 00	Brussels sprouts
28	0704 90 00	All goods
29	0705 11 00	All goods
30	0705 19 00	All goods
31	0706 10 00	All goods
32	0706 90	All goods
33	0707 00 00	All goods
34	0709 30 00	All goods
35	0709 60	All goods
36	0709 70 00	All goods
37	0709 90	All goods other than Globe Artichokes
38	0710 10 00	All goods
39	0710 21 00	All goods
40	0710 22 00	All goods

S.No	HS Code	Description
41	0710 29 00	All goods
42	0710 30 00	All goods
43	0710 40 00	All goods
44	0710 80	All goods
45	0710 90 00	All goods
46	0711 40 00	All goods
47	0711 51 00	All goods
48	0711 90	All goods other than capers
49	0712 20 00	All goods
50	0712 31 00	All goods
51	0712 90	All goods
52	0714 10 00	All goods
53	0714 20 00	All goods
54	0801 19	All goods
55	0801 32	All goods
56	0802 11 00	All goods
57	0802 12 00	All goods
58	0802 31 00	All goods
59	0802 32 00	All goods
60	0802 50 00	All goods
61	0802 90	All goods other than arecanuts
62	0803 00 00	All goods
63	0804 20	All goods
64	0804 40 00	All goods
65	0805 40 00	All goods
66	0805 50 00	All goods
67	0807 19 00	All goods
68	0808 10 00	All goods
69	0808 20 00	All goods
70	0809 20 00	All goods
71	0809 30 00	All goods
72	0809 40 00	All goods
73	0812 10 00	All goods
74	0813 30 00	All goods
75	0813 50	All goods
76	0901 11	All goods
77	0901 12 00	All goods
78	0901 21	All goods
79	0901 22	All goods
80	0901 90	All goods
81	0902 10	All goods

S.No	HS Code	Description
82	0902 20	All goods
83	0902 30	All goods
84	0902 40	All goods
85	0904 11 or 0904 12 00	All goods
86	0905 00	All goods
87	0908 30	All goods
88	0909 20	All goods
89	0909 30	All goods
90	0909 40	All goods
91	0910 20	All goods
92	0910 99	Thyme; bay leaves
93	1001 10	All goods
94	1001 90	All goods other than meslin
95	1005 10 00	All goods
96	1005 90 00	All goods
97	1006 10	All goods
98	1006 20 00	All goods
99	1006 30	All goods
100	1006 40 00	All goods
101	1007 00	All goods
102	1008 20	All goods
103	1008 90	All goods
104	1101 00 00	All goods
105	1102 10 00	All goods
106	1102 20 00	All goods
107	1102 90 00	All goods
108	1103 11	All goods
109	1103 13 00	All goods
110	1103 19 00	All goods
111	1103 20 00	All goods
112	1104 12 00	All goods
113	1104 19 00	All goods
114	1104 22 00	All goods
115	1104 23 00	All goods
116	1104 29 00	All goods
117	1104 30 00	All goods
118	1105 10 00	All goods
119	1106 10 00	All goods
120	1106 20	All goods
121	1107 10 00	All goods
122	1107 20 00	All goods

S.No	HS Code	Description
123	1108 11 00	All goods
124	1108 12 00	All goods
125	1108 13 00	All goods
126	1108 14 00	All goods
127	1108 19	All goods
128	1108 20 00	All goods
129	1109 00 00	All goods
130	1201 00 10	All goods
131	1202 10	Of seed quality
132	1202 20	All goods
133	1203 00 00	All goods
134	1204 00	All goods
135	1205 10 00	Low erucic acid rape seeds
136	1205 90 00	All goods
137	1206 00	All goods
138	1207 20	All goods
139	1207 40	All goods
140	1207 50	All goods
141	1207 91 00	All goods
142	1207 99	All goods
143	1208 10 00	All goods
144	1208 90 00	All goods
145	1210 10 00	All goods
146	1210 20 00	All goods
147	1301 20 00	All goods
148	1301 90	All goods
149	1302 11 00	All goods
150	1401 10 00	All goods
151	1514 99	All goods
152	1802 00 00	All goods
153	1803 10 00	All goods
154	1803 20 00	All goods
155	1804 00 00	All goods
156	1805 00 00	All goods
157	1806 10 00	All goods
158	1901 10	All goods
159	2009 12 00	All goods
160	2203 00 00	All goods
161	2204 10 00	All goods
162	2204 21	All goods
163	2204 29	All goods

S.No	HS Code	Description
164	2204 30 00	All goods
165	2205 10 00	All goods
166	2205 90 00	All goods
167	2206 00 00	All goods
168	2207 10	All goods
169	2208 20	All goods
170	2208 30	All goods
171	2208 40	All goods
172	2208 50	All goods
173	2208 60 00	All goods
174	2208 70	All goods
175	2208 90	All goods
176	2302 10	All goods
177	2302 30 00	All goods
178	2302 40 00	All goods
179	2302 50 00	All goods
180	2303 10 00	All goods
181	2303 20 00	All goods
182	2303 30 00	All goods
183	2304 00	All goods
184	2305 00	All goods
185	2306 10	All goods
186	2306 20	All goods
187	2306 30	All goods
188	2306 41 00	All goods
189	2306 49 00	All goods
190	2306 50	All goods
191	2306 60 00	All goods
192	2306 90	All goods
193	2309 90	All goods
194	2401 10	All goods
195	2401 20	All goods
196	2401 30 00	All goods
197	2402 10	All goods
198	2402 20	All goods
199	2402 90	All goods
200	2403 10	All goods
201	2403 91 00	All goods
202	2403 99	All goods
203	2510 20	All goods
204	2515 11 00	All goods

S.No	HS Code	Description
205	2515 12	All goods
206	2515 20	All goods
207	2522 10 00	All goods
208	2530 90	All goods
209	2710 00	All goods
210	2710 19	All goods
211	2711 11	All goods
212	2809 20	All goods
213	2814 10 00	All goods
214	3506 91	All goods
215	3605 00	All goods
216	3806 10	All goods
217	3812 20	All goods
218	4001 30 00	All goods
219	4003 00 00	All goods
220	4004 00 00	All goods
221	4005 10 00	All goods
222	4005 20	All goods
223	4005 91	All goods
224	4012 11 00	All goods
225	4012 12 00	All goods
226	4012 13 00	All goods
227	4012 19	All goods
228	4012 20	All goods
229	4012 90	All goods
230	4016 10 00	All goods
231	4016 92 00	All goods
232	4017 00	All goods
233	4601 21 00	All goods
234	4601 22 00	All goods
235	4601 29 00	All goods
236	4601 92 00	All goods
237	4601 93 00	All goods
238	4601 94 00	All goods
239	4601 99 00	All goods
240	4602 11 00	All goods
241	4602 12 00	All goods
242	4602 19	All goods
243	4602 90 00	All goods
244	4803 00	All goods
245	4809 90 00	Carbon or similar copying paper

S.No	HS Code	Description
246	4811 10 00	All goods other than floor coverings on a base of paper or of paperboard, whether or not cut to size
247	4817 10 00	All goods
248	4817 20 00	All goods
249	4817 30	All goods
250	4821 10	All goods
251	4821 90	All goods
252	4823 61 00	All goods
253	4823 69 00	All goods
254	5002 00	All goods
255	5003 00	All goods
256	5004 00	All goods
257	5005 00	All goods
258	5006 00	All goods
259	5007 10 00	All goods
260	5007 20	All goods
261	5007 90 00	All goods
262	7202 11 00	All goods
263	7202 19 00	All goods
264	7202 30 00	All goods
265	7202 41 00	All goods
266	7202 49 00	All goods
267	7202 50 00	All goods
268	7202 60 00	All goods
269	7202 70 00	All goods
270	7202 80 00	All goods
271	7202 91 00	All goods
272	7202 92 00	All goods
273	7202 93 00	All goods
274	7202 99	All goods
275	7204 10 00	All goods
276	7204 21	All goods
277	7204 29	All goods
278	7204 30 00	All goods
279	7204 41 00	All goods
280	7204 49 00	All goods
281	7204 50 00	All goods
282	7209 18	All goods
283	7209 28	All goods
284	7210 30	All goods
285	7210 41 00	All goods

S.No	HS Code	Description
286	7210 49 00	All goods
287	7210 61 00	All goods
288	7210 70 00	All goods
289	7212 20	All goods
290	7212 30	All goods
291	7212 40 00	All goods
292	7212 50	All goods
293	7214 99	All goods
294	7217 20	All goods
295	7222 20	All goods
296	7222 40	All goods
297	7227 10 00	All goods
298	7227 20 00	All goods
299	7227 90	All goods
300	7228 10	All goods
301	7228 20 00	All goods
302	7228 30	All goods
303	7228 40 00	All goods
304	7228 50	All goods
305	7228 60	All goods
306	7228 70	All goods
307	7228 80	All goods
308	7403 11 00	All goods
309	7403 12 00	All goods
310	7403 13 00	All goods
311	7404 00	All goods
312	7407 10	All goods
313	7408 11	All goods
314	7408 19	All goods
315	7602 00	All goods
316	7608 10 00	All goods
317	7802 00	All goods
318	8414 30 00	All goods
319	8418 21 00	All goods
320	8428 10	All goods
321	8450 11 00	All goods
322	8701 10 00	All goods
323	8701 20	All goods
324	8701 30	All goods
325	8701 90	All goods
326	8905 90 00	All goods

SCHEDULE

S.No	HS Code
1	Kingdom of Cambodia
2	The United Republic of Tanzania

[F. No 354/189/2007-TRU (Vol II)]

(S.Bajaj)

Under Secretary to the Government of India

Annex 2

Notification No. 08/2014-Customs



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

**Notification No. 08/2014-Customs
New Delhi, dated the 1st April, 2014**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 96/2008-Customs, dated the 13th August, 2008, published in the Gazette of India, Extraordinary, vide number G.S.R. 590 (E), dated the 13th August, 2008, namely:-

In the said notification:

(a) in Appendix I, for the Table, the following Table shall be substituted, namely:

“Table

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
1	06031100	All goods	25
2	06031200	All goods	25
3	06031300	All goods	25
4	06031400	All goods	25
5	06031500	All goods	25
6	06031900	All goods	25
7	06039000	All goods	25
8	07020000	All goods	25
9	07131000	All goods	10
10	08011100	All goods	14
11	08021200	All goods	25
12	08023100	All goods	25
13	08023200	All goods	25
14	08029000	Betel Nuts	60
15	080450	All goods	15
16	08051000	All goods	10
17	08061000	All goods	10
18	080620	All goods	10
19	08131000	All goods	20
20	081340	All goods	10
21	090411	All goods	15
22	09041200	All goods	15
23	090421	All goods	15
24	090422	All goods	15
25	090611	All goods	15
26	091011	All goods	15
27	091012	All goods	15
28	091030	All goods	15
29	09109100	All goods	15
30	091099	All goods	15
31	15071000	All goods	50
32	15111000	All goods	50
33	151190	All goods	50
34	151491	All goods	50
35	151550	All goods	50
36	151590	All goods	50
37	170113	All goods	50
38	170114	All goods	50

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
39	17019100	All goods	50
40	170199	All goods	50
41	18010000	All goods	29
42	20091900	All goods	60
43	20095000	All goods	60
44	320649	All goods	50
45	330119	All goods	50
46	330300	All goods	60
47	330610	All goods	60
48	33074100	All goods	60
49	340119	All goods	50
50	391590	All goods	50
51	39173100	All goods	60
52	39174000	All goods	50
53	391810	All goods	50
54	391890	All goods	50
55	39191000	All goods	50
56	391990	All goods	50
57	392010	All goods	50
58	392020	All goods	50
59	392030	All goods	50
60	392051	All goods	50
61	392059	All goods	50
62	392069	All goods	10
63	392099	All goods	10
64	39211100	All goods	50
65	39211200	All goods	50
66	392113	All goods	50
67	392190	All goods	50
68	392310	All goods	50
69	39232100	All goods	50
70	392329	All goods	50
71	392330	All goods	50
72	392350	All goods	50
73	392390	All goods	50
74	392490	All goods	50
75	392610	All goods	50
76	392620	All goods	50
77	392690	All goods	50
78	40012100	All goods	20

S.No	HS Code	Description	Extent of tariff concession (percentage of applied rate of duty)
79	40012200	All goods	20
80	400129	All goods	20
81	400700	All goods	50
82	400821	All goods	50
83	401699	All goods	14
84	520100	All goods	50
85	610329	All goods	60
86	61044200	All goods	50
87	61045200	All goods	50
88	61046200	All goods	50
89	610510	All goods	50
90	61082100	All goods	60
91	610990	All goods	50
92	611030	All goods	50
93	611190	All goods	60
94	620339	All goods	60
95	62034200	All goods	60
96	620349	All goods	60
97	62052000	All goods	50
98	62053000	All goods	50
99	620590	All goods	50
100	62082200	All goods	50
101	62105000	All goods	60
102	62113200	All goods	60
103	62121000	All goods	60
104	640110	All goods	60
105	640199	All goods	60
106	64031910	All goods	50
107	64031920	All goods	50
108	640411	All goods	60
109	64052000	All goods	60
110	70132800	All goods	10
111	850110	All goods	10
112	850440	All goods	50
113	85287100	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (satellite receivers)	50
114	852872	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	50

(b) for Appendix II, the following shall be substituted, namely:

“Appendix II

S.No (1)	HS Code (2)	Description (3)
1	02071300	All goods
2	02071400	All goods
3	040210	All goods
4	040229	Whole Milk Powder
5	04059010	All goods
6	04059020	All goods
7	04069000	All goods
8	070310	All goods
9	080132	All goods
10	080310	All goods
11	080390	All goods
12	08071900	All goods
13	08081000	All goods
14	080830	All goods
15	080840	All goods
16	090111	All goods
17	090210	All goods
18	090220	All goods
19	090230	All goods
20	090240	All goods
21	09051000	All goods
22	09052000	All goods
23	090831	All goods
24	090832	All goods
25	090921	All goods
26	09092200	All goods
27	090931	All goods
28	09093200	All goods
29	10011100	All goods
30	10011900	All goods
31	10019100	All goods
32	100199	All goods
33	10051000	All goods
34	100630	All goods
35	11010000	All goods
36	11031300	All goods
37	120241	All goods
38	120242	All goods
39	12030000	All goods
40	120400	All goods

S.No (1)	HS Code (2)	Description (3)
41	120740	
42	120799	
43	14011000	All goods
44	22030000	All goods
45	22041000	All goods
46	220421	All goods
47	220429	All goods
48	22043000	All goods
49	22051000	All goods
50	22059000	All goods
51	22060000	All goods
52	220710	All goods
53	220820	All goods
54	220830	All goods
55	220840	All goods
56	220850	All goods
57	220860	All goods
58	220870	All goods
59	220890	All goods
60	230500	All goods
61	230620	All goods
62	230630	All goods
63	230650	All goods
64	230690	All goods
65	230990	All goods
66	240110	All goods
67	240120	All goods
68	24013000	All goods
69	240210	All goods
70	240220	All goods
71	240290	All goods
72	240311	All goods
73	240319	All goods
74	24039100	All goods
75	240399	All goods
76	25151100	All goods
77	251512	All goods
78	25221000	All goods
79	271019	All goods
80	350691	All goods
81	381220	All goods
82	46021100	All goods
83	46021200	All goods

S.No (1)	HS Code (2)	Description (3)
84	482190	All goods
85	500300	All goods
86	722220	All goods
87	722240	All goods
88	722850	All goods
89	722860	All goods
90	722870	All goods
91	74031100	All goods
92	74031200	All goods
93	74031300	All goods
94	740400	All goods
95	740710	All goods
96	740811	All goods
97	740819	All goods

[F. No 354/189/2005-TRU (Vol II)]

(Raj Kumar Digvijay)

Under Secretary to the Government of India

Note: The principal notification No. 96/2008-Customs, dated the 13th August, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 590(E), dated the 13th August, 2008 and last amended by notification No.33/2013-Customs, dated the 19th June 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 383(E), dated the 19th June 2013.

Annex 3

Notification No. 29/2015-Customs (N.T.)



[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Excise and Customs)

Notification
No. 29/2015 - Customs (N.T.)

New Delhi, 10th March, 2015

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975) and in supersession of the Customs Tariff [Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries] Rules, 2008, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- In these rules, unless the context otherwise requires,-

- (a) **“Agreement on Customs Valuation”** means the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade 1994, contained in Annex 1A to the World Trade Organisation Agreement.
- (b) **“beneficiary country”** means the country notified in the Schedule to the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 96/2008 – Customs, dated the 13th August, 2008, published vide number G.S.R. 590 (E), dated the 13th August, 2008 as amended from time to time;
- (c) **“carrier”** means any vehicle for transportation by air, sea or land;
- (d) **“CIF value”** means the price actually paid or payable to the exporter for a product including the cost of the product, insurance, and freight necessary to deliver the product to the named port of destination and the valuation thereof shall be in accordance with the provisions of the Customs Act, 1962 (52 of 1962);
- (e) **“customs authority”** means, the authority that is responsible for the administration and application of customs law for the time being in force;
- (f) **“determination of origin”** means a determination as to whether a product qualifies as an originating product in accordance with these rules;
- (g) **“ex-works value”** means the price of the product for delivery at the factory or any other place of manufacture of the product, paid or payable to the manufacturer in the beneficiary country, in whose undertaking the last working or processing is carried out:

Provided that the price shall not include the internal taxes which are paid or payable on the products and the cost involved in loading onto the carrier;

- (h) **“FOB value”** means the price actually paid or payable to the exporter for a product when the product is loaded onto the carrier at the named port of exportation, including the cost of the product and all costs necessary to bring the product onto the carrier and the valuation shall be made in accordance with the Agreement on Customs Valuation;
-

- (i) **“issuing authority”** means a Government Authority that, according to the law of the beneficiary country, is responsible for the issuing of a certificate of origin and in the case of India, the Export Inspection Council established under section 3 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963);
- (j) **“products”** means any merchandise, product, article or material;
- (k) **“Harmonised System”** means the nomenclature of the Harmonised Commodity Description and Coding System defined in the International Convention on the Harmonised Commodity Description and Coding System including all legal notes thereto, as adopted and implemented by the respective countries under their respective tariff laws;
- (l) **“identical products”** means products that are same in all respects, including physical characteristics and quality, irrespective of minor differences in appearance that are not relevant to the determination of origin of the products under these rules;
- (m) **“materials”** means ingredients, raw materials, parts, components, sub-assemblies and products that are used in the production of products and are physically incorporated into the products;
- (n) **“non-originating materials used in production”** means any materials, the country of origin of which is other than the beneficiary country and any materials, the origin of which cannot be determined;
- (o) **“originating materials”** means materials that qualify as originating under these rules;
- (p) **“packing materials and containers for shipment”** means products used to protect products during their transportation, other than those containers or materials that are used for their retail sale;
- (q) **“preferential tariff”** means the rate of customs duties applicable to an originating product under the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 96/2008 – Customs, dated 13th August, 2008, published vide number G.S.R. 590 (E), dated the 13th August, 2008, as amended from time to time, when imported into India from a beneficiary country;
- (r) **“producer”** means a person who grows, mines, raises, harvests, fishes, reproduces and breeds, traps, hunts, manufactures, processes, assembles or disassembles products;
- (s) **“production”** means the method of obtaining products including growing, raising, mining, extracting, harvesting, fishing, producing, reproducing and breeding, trapping, gathering, collecting, hunting and capturing, manufacturing, processing, assembling or disassembling;
- (t) **“simple”** in reference to the processes or operations on products, generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity;
- (u) **“used”** means utilised or consumed in the production of products.

3. Originating products.- (1) For the purposes of these rules, products shall be deemed to have originated, if they are consigned according to rule 10 and conform to the following conditions, namely:-

- (a) products wholly obtained or produced in the territory of the exporting beneficiary country as specified in rule 4; or
- (b) products not wholly obtained or produced in the territory of the exporting beneficiary country, provided they are eligible as specified in rule 5.

(2) The products which conform to the conditions under sub-rule (1) shall be eligible for preferential tariff treatment.

4. Products wholly obtained or produced.- For the purposes of clause (a) of sub-rule (1) of rule 3, the following products shall be considered as being wholly obtained or produced in the territory of an exporting beneficiary country, namely:-

- (a) raw or mineral products including mineral fuels, lubricants and related materials as well as mineral or metal ores extracted from its territory;
- (b) plant and plant products, including agricultural, vegetable and forestry products grown or harvested there;
- (c) live animals born and raised there;
- (d) products obtained from animals referred to in clause (c);
- (e) products obtained by hunting, trapping, fishing or aquaculture conducted there;
- (f) products of sea fishing and other marine products taken from outside its territorial waters and exclusive economic zone by vessels registered and flying the flag of the exporting beneficiary country;
- (g) products processed or made on board its factory ships exclusively from products referred to in clause (f);
- (h) scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials;
- (i) used articles collected there which can no longer perform their original function, nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) products taken from the seabed, subsoil or ocean floor thereof beyond its territory, provided the exporting beneficiary country has the rights to exploit that sea bed, subsoil or ocean floor in accordance with the provisions of the United Nations Convention on the Law of the Sea;
- (k) products produced there exclusively from the products referred to in clauses (a) to (j).

5. Products not wholly obtained or produced.- (1) For the purposes of clause (b) of sub-rule (1) of rule 3, products not wholly obtained or produced shall be considered as originating in the exporting beneficiary country if they fulfill the following conditions:-

- (a) the total value of the non-originating materials used in the manufacture of the export product does not exceed seventy per cent. of the FOB value or ex-works value of the product so produced or obtained (that is, the local value added content in the exporting beneficiary country is at least thirty per cent.);
 - (b) the product has undergone a change in tariff classification in sub-heading at the 6 digit level of the Harmonized System nomenclature from the tariff classification in which the non-originating material used in its manufacture are classified; and
 - (c) the final process of manufacture is performed within the territory of the exporting beneficiary country.
- (2) For the purpose of calculating the "local value added content" referred to in sub-rule

$$(a) \text{ Local value added content (X \%)} = \frac{(\text{FOB value}) - (\text{value of non-originating materials})}{(\text{FOB value})} \times 100\% \geq 30\%$$

$$(b) \frac{\text{Local value added content (X \%)} = (\text{ex-works value}) - (\text{value of non-originating materials})}{(\text{ex-works value})} \times 100\% \geq 30\%$$

(1), one or other of the following formulae shall be applied:-

(3) The value of the non-originating materials used in the production of a product shall be,-

- (a) for materials, the country of origin of which is other than the exporting beneficiary country or India, the CIF value; or
- (b) for materials, the origin of which cannot be determined, the earliest price ascertained to have been paid in the territory of the exporting beneficiary country where the working or processing takes place, in accordance with the Agreement on Customs Valuation.

Explanation 1.- For the purpose of calculation of value of the non-originating materials, duties and taxes on the material paid in the territory of the exporting beneficiary country or both of India and the exporting beneficiary country shall not be included, and if already included in such value, such expenses shall be deducted.

Explanation 2.- All costs referred to in these rules shall be recorded and maintained in accordance with the generally accepted accounting principles applicable in the territory of the exporting beneficiary country in which the product is produced.

6. Non-qualifying operations.- (1) Notwithstanding anything contained in these rules, a product shall not be considered to have satisfied the requirements for an originating product referred to in rule 5 merely by reason of going through the following operations or processes, namely:-

- (a) operations to ensure the preservation of products in good condition during transport and storage such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations;
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching including the making-up of sets of articles, washing, painting and cutting;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or on their packaging;
- (f) simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered as originating products;
- (g) simple assembly of parts of products to constitute a complete product or disassembly of products into parts or packing thereof;
- (h) slaughter of animals;
- (i) mere dilution or mixing of products with water or another substance that does not materially alter the characteristics of the products so obtained;
- (j) a combination of two or more operations referred to in clauses (a) to (i).

(2) All operations carried out in the territory of the exporting beneficiary country on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of sub-rule (1).

Explanation.- For the purposes of this rule, "simple mixing" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity but does not include chemical reaction which is a process, including a biochemical process, resulting in a molecule with a new structure by breaking intra-molecular bonds and by forming new intra-molecular bonds, or by altering the spatial arrangement of atoms in a molecule.

7. Accumulation.- Where the originating material from India is incorporated in the production of a product in the territory of the exporting beneficiary country, such material shall be considered to originate in the territory of the exporting beneficiary country.

8. Packing materials and containers for retail sale.- For the purposes of these rules, any packaging materials and containers in which a product is packaged for retail sale, if classified with the product, shall not be taken into account in determining whether all the non-originating materials used in the production of the product undergo the applicable change in tariff classification, and, if the product is subject to a local value added content requirement, the value of such packaging materials and containers shall be taken into account as originating or non-originating materials, as the case may be, in calculating the local value added content of the product.

9. Packing materials and containers for shipment.- For the purposes of these rules, any packing materials and containers in which a product is packed for shipment shall not be taken into account in determining whether,-

- (a) the non-originating materials used in the production of the product have undergone an applicable change in tariff classification; and
- (b) the product satisfies a local value added content requirement.

10. Direct Consignment.- (1) Products, in respect of which tariff preference is claimed, shall be considered as directly consigned from the exporting beneficiary country if,-

- (a) these products are transported without passing through the territory of any other country; or
- (b) the transport of these products involves transit through one or more intermediate countries with or without trans-shipment or temporary storage in such countries, where,-
 - (i) their transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;
 - (ii) the products have not entered into trade or consumption there;
 - (iii) the products have not undergone any operation other than unloading and reloading or any operation required to keep them in good condition; and
 - (iv) the products have remained under the customs control in the country of transit.

(2) For the purpose of claiming tariff preference for the imported product considering such product as directly consigned from the exporting beneficiary country in terms of this rule, the following shall be produced before the customs authority of India at the time of importation, namely:-

- (a) a through bill of lading issued in the exporting country;
- (b) a certificate of origin issued by the issuing authority of the exporting beneficiary country;
- (c) a copy of the original commercial invoice in respect of the product; and
- (d) supporting documents in evidence that other requirements of this rule have been complied with.

11. Competent authorities.- Each beneficiary country shall notify the name, designation, address, telephone number, fax number, and email of its issuing authority to the authority in the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India, specified in Annexure A to these rules.

12. Specimen signatures and seals.- Each beneficiary country shall provide through post and electronic mail, names and addresses of the officials authorised to sign the certificate of origin and also provide the original sets of their specimen signatures and specimen of official seals to the authority in the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India specified in Annexure A to these rules.

13. Application for issue of certificate of origin.- Any exporter or producer seeking grant of a certificate of origin under these rules shall apply to the issuing authority of the exporting beneficiary country as per format in Annexure B to these rules.

14. Verification of application.- (1) The issuing authorities shall, to the best of their competence and ability, carry out proper examination upon each application for a certificate of origin to ensure -

- (a) that the application for the certificate of origin is duly completed and signed by the exporter or producer or its authorised signatory;
- (b) to carry out such reasonable checks as to determine whether a product qualifies as an originating product in accordance with these rules;
- (c) that the other statements in the application for certificate of origin correspond to the supporting documentary evidence submitted.

(2) The issuing authority may, if it deems necessary, take up the application for pre-export verification of the origin of the product.

15. Issuance of certificate of origin.- (1) The products eligible for preferential treatment shall be supported by a certificate of origin as per the format in Annexure C to the rules, issued by the issuing authority.

- (2) The certificate of origin shall be in International Organisation for Standardisation (ISO) A4 size paper.
 - (3) The certificate of origin issued by the issuing authority shall indicate the relevant rules and applicable percentage of local value added content in space provided for that purpose in the certificate of origin.
 - (4) Each certificate of origin issued by the issuing authority shall bear a unique serial number.
 - (5) The certificate of origin shall be made in English.
 - (6) The certificate of origin shall comprise one original and three copies,-
 - (a) the original copy shall be forwarded, together with the triplicate, by the exporter to the importer;
 - (b) only the original copy will be submitted by the importer to the customs authority at the port or place of importation;
 - (c) the duplicate shall be retained by the issuing authority in the beneficiary country;
 - (d) the triplicate shall be retained by the importer; and
 - (e) the quadruplicate shall be retained by the exporter.
 - (7) No erasures and superimpositions shall be allowed on the certificate of origin, the alterations if any, shall be made by striking out the errors and making any addition required and such alterations shall be approved and certified by an official authorised to sign the certificate of origin, and unused spaces shall be crossed out to prevent any subsequent addition.
 - (8) The certificate of origin shall be issued at the time of exportation, or within seven working days from the date of shipment whenever the product to be exported can be considered originating in the beneficiary country but under exceptional cases, where a certificate of origin has not been issued at the time of exportation or within
-

19. Special cases. - When destination of all or part of the products exported to a specified port in India is changed, before or after their arrival in India, -

- (a) if the products have already been submitted to the customs authority in India in the specified importing port, on written request from the importer, the customs authority shall endorse to this effect for all or part of the products in the original certificate of origin and return it to the importer; and
- (b) if the change of destination specified in the certificate of origin occurs during transportation of the products to India, the exporter shall apply in writing to the concerned issuing authority of the exporting beneficiary country accompanied with the issued certificate of origin, for amendment of destination in the certificate of origin.

20. Verification. - Whenever there is a reasonable doubt as to the authenticity of the certificate of origin or as to the accuracy of the information regarding the true origin of the product covered under the certificate of origin or of certain part thereof, or at random, the Central Board of Excise and Customs may request the issuing authority of the beneficiary country for a retroactive check in accordance with the following procedure, namely:-

- (a) the request for such retroactive check shall be accompanied with the certificate of origin, invoice and bill of lading or airway bill, as the case may be;
 - (b) a questionnaire containing the questions to which a response is required may be forwarded to the issuing authority of the beneficiary country;
 - (c) the product, pending clearance due to the verification, may be released to the importer by taking any administrative measures deemed necessary, including obtaining a security from the importer; and
 - (d) the issuing authority receiving a request for a retroactive check shall promptly transmit the results of the verification to the Central Board of Excise and Customs within,-
 - (i) fifteen days of the date of receipt of the request, if the request pertains to the authenticity of seal and signatures of the issuing authority of the beneficiary country;
 - (ii) thirty days of the date of receipt of the request, if the request is to seek a copy of the application made by the exporter or producer;
 - (iii) three months from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the information regarding the origin of the product;
 - (e) when the customs authority in India is not satisfied with the results of the retroactive check pursuant to clauses (a) and (b), it may conduct verification in the beneficiary country by means of verification visit to the premises of the exporter or producer in the beneficiary country;
 - (f) before conducting a verification visit referred to in clause (e), the customs authority in India shall deliver a written request regarding its intention to conduct the verification visit to the issuing authority of the beneficiary country where the verification visit is to occur;
 - (g) the written request mentioned in clause (f) shall include the following, namely:-
 - (i) the name of the producer or exporter whose premises are to be visited;
 - (ii) the proposed dates of the verification visit;
 - (iii) the names and designations of the officials performing the verification visit;
 - (h) the issuing authority referred to in clause (f) shall convey written consent for the visit within thirty days of receipt of the request mentioned in clause (f);
-

- (i) the verification visit shall be carried out within sixty days from the date of receipt of the written consent referred to in clause (h), or within such longer period as may be mutually agreed;
- (j) after conducting the verification visit, the importer and the concerned issuing authority shall be provided with a written determination of whether or not the subject product qualifies as an originating product.

21. Denial of preferential tariff treatment.- (1) Except as otherwise provided in these rules, claim for preferential tariff treatment may be denied when,-

- (a) the product does not meet the requirements of these rules;
- (b) the exporter, producer or importer of the product fail to demonstrate compliance with the requirements under these rules;
- (c) the exporter, producer or importer of the product deny access to the relevant records or documentation;
- (d) the issuing authority of the beneficiary country fails to provide the information in pursuance to a written request for verification;
- (e) the consent to a request for verification visit is not received from the issuing authority or the exporter or producer in the beneficiary country; and
- (f) the information provided by the issuing authority or exporter or producer in the beneficiary country is not sufficient to prove that the product qualifies as an originating product of the beneficiary country.

(2) In cases where the certificate of origin is rejected by the customs authority in India, the original certificate of origin shall be returned to the issuing authority within a reasonable period but not exceeding two months from the date of such rejection:

Provided that the grounds for denial of preferential tariff treatment shall be communicated to the importer and the issuing authority.

22. Record keeping requirements.- The application for certificate of origin and all documents related to such application shall be retained by the issuing authority for not less than five years from the date of issuance of the said certificate.

23. Action against fraudulent acts.- When it is suspected that fraudulent acts in connection with the certificate of origin have been committed, the concerned issuing authority shall cooperate with the Indian authorities in respect of taking of penal action against the persons involved, in accordance with the law for the time being in force in India.

24. Suspension of preferential treatment.- (1) The Government of India may suspend the tariff preference in respect of all or certain products originating in a beneficiary country qualified as per rule 4 or rule 5,-

- (a) where there is sufficient evidence that the withdrawal is justified due to fraud, irregularities, or systematic failure to comply with any of the provisions of these rules; or
- (b) where imports under these rules significantly exceed the usual levels of production and export capacity of a beneficiary country.

(2) The exporting beneficiary country shall, within fifteen days of the suspension of preferential tariff benefits, be communicated the reasons for such suspension.

(3) Upon receipt of the communication for suspension, the beneficiary country may request for consultations and the consultations may occur by means of e-mail communications, video conference or meetings and may also involve joint investigation, as may be mutually agreed.

- (4) Pursuant to a request received for consultation, the issue shall be resolved at the earliest in the form of,-
- (a) restoration of preferential benefit to the product with retrospective effect; or
 - (b) restoration of preferential benefit to the product with prospective effect, subject to implementation of any mutually agreed measures by one or both parties; or
 - (c) denial of preferential benefits to the product.
-

ANNEXURE - A

[See rules 11 and 12]

The authority in the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India is as follows:-

**The Director (International Customs),
Central Board of Excise and Customs,
Department of Revenue,
Ministry of Finance, Government of India,
Room No. 49, North Block,
New Delhi 110001,
INDIA.
Telephone: +91 11 2309 3380 Fax +91 11 2309 3760
e-mail: diricd-cbec@nic.in**

ANNEXURE - B**[See rule 13]**

1. Name and Address of the Exporter /Manufacturer:

2. Registration Number:

3. Country of origin:

All cost and price figures are to be shown in US dollars (\$)

4. Export Product-wise general information:

S.No.	Description of the product	Model/Brand	HS code	FOB / ex-works value

5. Product –wise material cost information (to be furnished for each product listed in Para 4 above):

A	B	C	D	E	F	G	H
Sl. no.	Description of component, materials, inputs, parts or produce	Quantity and Unit	Unit Value	Total Value	HS Code (at six digit level)	Supplier's name and address	Country of Origin of the component, materials, inputs, parts or produce

In column H, the entry shall be made to indicate the Country of Origin in terms of the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 as one of the following:-

- (i) India;
- (ii) the beneficiary country of the issuing authority;
- (iii) non-originating materials used in production.

6. Calculation

(i) Value of non-originating materials used in production as a percentage of FOB/ ex-works value:_____

(ii) Value of originating materials as a percentage of FOB/ ex-works value:_____

DECLARATION

I declare that the information provided by me as above is true and correct.

I will permit, as and when required, inspection of our factory/products and undertake to maintain up to date costing records.

Signature, Name and Designation of the signatory

FOR OFFICIAL USE

The particulars given above have been checked, verified by the records maintained by the applicant and found to be correct .On the strength of this evidence, the applicant is eligible to claim that the products have originated from _____ as shown in serial number 3 above in terms of the provisions of Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015.

Place and Date:

Signature and Name of the Competent Authority with Official Seal

ANNEXURE - C
[SEE RULE 15(1)]

CERTIFICATE OF ORIGIN

1. Product consigned from (Exporters' Business Name, Address, Country)			Reference No. Duty Free Tariff Preference Scheme by India for Least Developed Countries (Combined declaration and certificate) Issued in..... (Country) (See notes overleaf)		
2. Product consigned to (Consignee's Name, Address, Country)			4. For Official use		
3. Means of transport and route (as far as known)					
5. HS Code	6. Marks and numbers of packages	7. Number and kind of packages: description of products	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoice

<p>11. Declaration by the Exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the products were produced in</p> <p>..... (Country)</p> <p>and that they comply with the origin requirements specified for those products in Duty Free Tariff Preference Scheme by India for Least Developed Countries</p> <p>..... (Importing Country)</p> <p>..... Place and date, name and signature of the authorised signatory</p>	<p>12. Certificate:</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date</p> <p>..... Signature, name and stamp of certifying authority</p>
--	---

Overleaf Notes to Certificate of Origin

Entries to be made in Box 8

1. Preference products must be wholly produced or obtained in the exporting beneficiary country in accordance with rule 4 of the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 or where not wholly produced or obtained in the exporting beneficiary country they must be eligible under rule 5 of the said rules.
2. For products wholly produced or obtained - enter the letter '**A**' in box 8.
3. For products not wholly produced or obtained –
 - (i) enter the letter '**B**' in box 8 for products, which meet the origin criteria according to rule 5 of the aforesaid rules. Entry of letter '**B**' shall be followed by the percentage of local value added content, as calculated under clause (a) or clause (b) of sub-rule (2) of rule 5 of the said rules: **[example B (____) per cent.]**;
 - (ii) enter letter '**C**' in box 8 for products, which meet the origin criteria according to rule 5, read with rule 7 of the aforesaid rules. Entry of letter '**C**' shall be followed by the percentage of local value added content, as calculated under clause (a) or clause (b) of sub-rule (2) of rule 5, read with rule 7 of the said rules: **[example 'C' (Local: ____ per cent.; Indian: ____ per cent.; Total: ____ per cent.)]**.

[F. No. 21000/11/2013-Director (ICD)]

(Satyajit Mohanty)

Director to the Government of India

Annex 4

India's Duty-Free Tariff Preference Scheme for Least Developed Countries



Updated as on July, 2016

India's Duty Free Tariff Preference (DFTP) Scheme for Least Developed Countries (LDCs)

One of the elements of the Hong-Kong Ministerial Declaration of December 2005 was to extend Duty Free Quota Free (DFQF) access to the exports of Least Developed Countries (LDCs).

Duty Free Tariff Preference (DFTP) scheme of 2008

India became the first developing country to extend this facility to Least Developed Countries (LDCs). India announced the Duty Free Tariff Preference (DFTP) Scheme for LDCs in the year 2008. The Scheme was announced to give support to the LDCs in their trade initiatives. Under the Scheme, by 2012, 85% of India's total tariff lines were made duty free, 9% tariff lines enjoying a Margin of Preference (MOP) ranging from 10% to 100% and only 6% of total tariff lines retained in the Exclusion List with no duty preferences, for the exports from LDCs.

Country Coverage

At present, 31 LDCs have been notified as beneficiaries to the scheme*. These countries include the following:

Sl. No.	Country name	Sl. No.	Country name	Sl. No.	Country name
1	Benin	12	Madagascar	23	Zambia
2	Burkina Faso	13	Malawi	24	Afghanistan
3	Burundi	14	Mali	25	Bangladesh
4	Chad	15	Mozambique		
5	Comoros	16	Rwanda	26	Cambodia
6	Central African Republic	17	Senegal	27	Timor Leste
7	Eritrea	18	Somalia	28	Lao PDR
8	Ethiopia	19	Sudan	29	Myanmar
9	Gambia	20	Uganda	30	Haiti
10	Lesotho	21	Tanzania	31	Yemen
11	Liberia	22	Togo		

*Those LDCs which have graduated out of UN list of LDCs have been deleted from this list.

There are as many as 17 LDCs which are yet to become beneficiaries of the DFTP Scheme. These LDCs include:

Sl. No.	Country name	Sl. No.	Country name
1	Angola	10	Nepal
2	Bhutan	11	Niger
3	D. R. Congo	12	Sao Tome and Principe
4	Djibouti	13	Sierra Leone
5	Equatorial Guinea	14	Solomon Islands
6	Guinea	15	South Sudan
7	Guinea-Bissau	16	Tuvalu
8	Kiribati	17	Vanuatu
9	Mauritania		

To become a beneficiary under the DFTP Scheme, the prospective beneficiary country is required to provide a letter of intent as well as specimen seals and signatures of the officials authorised to issue the certificate of origin under the DFTP Scheme. The prescribed format of the letter of intent and specimen seals and signatures of the authorised officials, as required under the Scheme have been placed at Annex I and Annex II respectively.

Expansion and simplification of the scheme

To fully meet the obligations under the Hong Kong Ministerial Mandate of 2005, the DFTP Scheme has been expanded by the Department of Commerce. Effective from 1st April, 2014 (**vide Customs Notification No. 8/2014 dated 1st of April, 2014**), the DFTP scheme now provides duty free/preferential market access on about 98.2% of India's tariff lines (at HS 6 digit level of classification). Only 1.8% of the tariff lines have been retained in the Exclusion List, with no duty concessions. As per the notification, only 97 lines are under exclusion list and 114 lines are under MOP list. Rest of the lines are under duty free list.

Apart from the expansion in the product coverage of the Scheme, procedural matters related to the Rules of Origin provisions of the DFTP Scheme have also been simplified **vide notification no. 29/2015-Cus(NT), dated 10th March, 2015**. The following important changes have been made:

- (i) Change in the origin criteria to CTSH + 30% instead of the earlier criteria of CTH+30%;
- (ii) Allowing the option for calculation of value addition based on ex-works price of the goods also instead of FOB value only in the earlier Scheme;
- (iii) Allowing the CoO in A4 size paper of white colour in the prescribed format, instead of the earlier requirement of blue coloured CoO under DFTP scheme.

In short, the new expanded and simplified DFTP Scheme provides improved market access to the beneficiary countries as well as to the other eligible LDCs.

In case of any clarification/assistance w.r.t DFTP Scheme, following may be contacted:

The Director, Trade Policy Division (NAMA desk), Department of Commerce

Email: d5tpd-doc@nic.in

Web link w.r.t the product coverage of the DFTP Scheme: <http://www.cbec.gov.in/htdocs-cbec/customs/csact/notifications/notfns-2014/cs-tarr2014/cs08-2014>

Web link w.r.t Procedural Matters: <http://www.cbec.gov.in/resources//htdocs-cbec/customs/csact/notifications/notfns-2015/cs-nt2015/csnt29-2015.pdf>

Letter of Intent
(Indicative Sample)

To

The Department of Commerce
Government of India
New Delhi.

This is with reference to India's Duty Free Tariff Preference (DFTP) Scheme for Least Developed Countries.

The Government of _____ (Name of the Beneficiary country) intends to avail the benefits under the DFTP Scheme and accordingly, submits this Letter of Intent for being covered under this Scheme.

The Government of (name of the beneficiary country) also undertakes that it would comply with the provisions of the Duty Free Tariff Preference Scheme for Least Developed Countries.

(Seal of the Government of the beneficiary country)

Date:

Place:

ANNEX II

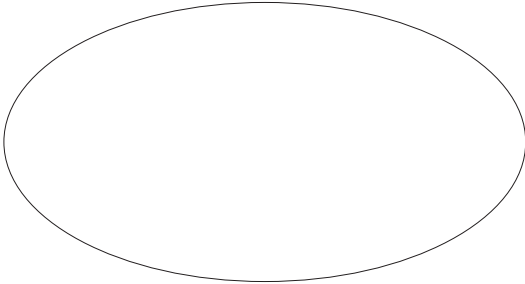
Format for furnishing details of Agency/Officers authorised to issue Certificate of Origin under India's DFTP Scheme

I. Name and address of the Agency/Authority:

II. Names and specimen signatures of officers:

	<u>Names and designation of officers</u>	<u>Specimen signatures</u>
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

III. Impression of the Official Seal of the Agency/Authority





UNITED NATIONS