

INDIA – UAE COMPREHENSIVE **ECONOMIC PARTNERSHIP AGREEMENT (CEPA)**

Key provisions for Indian F&B Sector





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I. Background

The historic India-UAE Comprehensive Economic Partnership Agreement (CEPA) was signed between India and the UAE on 18 February 2022, and officially entered into force on 1st May 2022. The agreement seeks to enable India to benefit from the preferential market access provided by the UAE on over 97 % of its tariff lines which account for 99% of Indian exports to the UAE in value terms. These include products from labour-intensive sectors such as Gems and Jewellery, Textiles, leather, footwear, sports goods, plastics, furniture, agricultural and wood products, engineering products, pharmaceuticals, medical devices, and Automobiles. As regards trade in services, Indian service providers will have enhanced access to around 111 sub-sectors from the 11 broad service sectors. It is projected that the trade pact will help in taking the two-way trade to US\$100 billion in five years from the existing US\$ 60 billion.

In this report, we present a brief summary of the significant provisions made under the Agreement for promoting and enhancing exports of commodities in the **Food and Beverages** sector. This is in view of preferential market access to the UAE market upon the implementation of the CEPA. The report includes the Key Features of the CEPA and the Product Specific Rules (PSR) related to Food and Beverages products (Chapters 2 to 22, barring Chapters 5 and 6).

For this report, we present a summary of sanitary and phytosanitary (SPS) measures (Chapter 4) in the CEPA, Specific Commitments of United Arab Emirates (UAE) on Trade in Services (Chapter 8) focusing the Retailing services (Food & Non-food) and Transport services.

In addition, as the CEPA recognises the elemental and significant role of Micro, Small and Medium Enterprises (SMEs), we present a summary of Chapter 13 devoted to the SMEs.

The Report also presents the Tariff schedule (ANNEX 2A- Schedule of Specific Tariff Commitments of India on Trade in Goods, Chapter-2) w.r.t. the HS Codes relating to **Food and Beverages** sector.

¹ https://pib.gov.in/PressReleasePage.aspx?PRID=1821785



II. Significance of the India – UAE CEPA

As developing country Members of the World Trade Organization (WTO), India and United Arab Emirates (UAE) signed the Comprehensive Economic Partnership Agreement (CEPA) and established a free trade area, in conformity with the Decision of 28 November 1979 on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries (Enabling Clause) and Article V of the General Agreement on Trade in Services (GATS).

This Agreement recognizes the strong, historic, and developing relationship and the friendly ties between the people of the two countries. It aims to further strengthen the economic and trade relations for the mutual benefit to both the countries through trade liberalisation in goods and services and to enhance investment facilitation and cooperation between them.

The UAE is currently India's third-largest trading partner with bilateral trade in 2019-20 valued at US\$ 59 billion. The UAE is also India's second largest export destination, with exports valued at approximately US\$ 29 billion for the year 2019-20. The UAE is also the eight largest investor in India with an estimated investment of US\$ 18 billion whereas Indian investments in the UAE are estimated at around US\$ 85 billion.²

The India-UAE CEPA is likely to benefit about US\$ 26 billion worth of Indian products that are subjected to 5% import duty by UAE. Overall, UAE is offering elimination of duties on 97% of its tariff lines corresponding to 99% of imports from India. About 90% of India's exports to the UAE in value terms would become duty free immediately. UAE's immediate zero-duty market access offer to India covers all labour-intensive sectors such as gems and jewellery, textiles, leather, footwear, sports goods, plastics, furniture, agricultural and wood products, engineering products, pharmaceuticals, medical devices, and automobiles. The CEPA is expected to increase the bilateral trade in goods to US\$ 100 billion within five years of the signing and increase trade in services to US\$ 15 billion.

India has excluded certain goods from the agreement through a "sensitive list" of products amounting to 10% of tariff lines that are excluded completely from the Agreement.³ Among the excluded products in the Agreement are dairy products, fruits, vegetables, cereals, tea, coffee, sugar, food preparations, tobacco, toys, plastics, scrap of aluminium, and copper. Such products that have had a sharp growth in domestic production or those where the government is incentivising manufacturing through production-linked incentive schemes have also been excluded from the Agreement.

For the first time in any Trade Agreement, a separate Annexure on Pharmaceuticals has been incorporated to facilitate access of Indian pharmaceuticals products, especially automatic registration and marketing authorisation in 90 days for products approved by developed country regulators namely the United States (USFDA), the United Kingdom (UKMHRA), the European Union (EMA), and Japan (PMDA).

https://indianexpress.com/article/explained/india-uae-trade-agreement-explained-7784932/

² https://www.pib.gov.in/PressReleasePage.aspx?PRID=1832176



The CEPA intends to facilitate trade by promoting efficient and transparent customs procedures that reduce costs and ensure predictability for their importers and exporters and at the same time supporting the growth and development of micro, small and medium-sized enterprises by enhancing their ability to participate in, and benefit from the opportunities created by this Agreement.

Majority of the products included in the CEPA require a minimum value addition of 40% in the exporting country, to qualify for lower tariffs under the agreement.⁴ The agreement states that any raw agricultural products and oilseeds be "wholly obtained" or "produced entirely in the exporting country" to ensure that *no third party* products in these categories can be exported under the agreement

India had earlier refused to enter discussions on e-commerce at the WTO, owing to its concern that e-commerce rules being proposed at the WTO could harm domestic trade. In the India-UAE CEPA, for the first time India has included a chapter on digital trade, indicating India's willingness to discuss this topic in bilateral agreements.

The digital trade chapter of the agreement will be implemented on a "best endeavours basis" and is not subject to the dispute settlement mechanism under the agreement. The chapter deals with paperless trading, consumer protection, unsolicited commercial electronic messages, personal data protection, cross border flow of information and cooperation on digital products and electronic payments. The agreement provides for a regular contact between regulatory bodies on both sides to harmonise regulatory standards on managing digital trade between India and the UAE.

Some of the key features of the Agreement as described below:

ARTICLE 2.6 of the CEPA provides for Temporary Admission where in both India and UAE shall, in accordance with their laws and regulations, grant temporary admission free of customs duties for the goods imported regardless of their origin, these include:

- goods intended for display or use at playgrounds, theatres, exhibitions, fairs or other similar events, including commercial samples, advertising materials including printed materials, films and recordings;
- containers and pallets in use or to be used for refilling;
- machinery and equipment for completion of projects or for conducting the experiments and tests relating to such projects, or for repair; and
- goods entered for completion of processing.

According to the CEPA, a product shall **not** be considered originating in a country by merely undergoing any of the following operations in the territory of that country:-

- operations to ensure the preservation of products in good condition during transport, and storage (such as drying, freezing or thawing, keeping in brine, removal of damaged parts) and other similar operations;
- changes of packaging and breaking up and assembly of packages;
- washing, cleaning, removal of dust, oxide, oil, paint or other coverings;

⁴ https://commerce.gov.in/wp-content/uploads/2022/05/FAQs-on-CEPA For-Uploading-on-DoCs-website-05-May-2022.pdf



- simple painting and polishing;
- Husking, partial or total bleaching, polishing, and glazing of cereals and Rice
- operations to colour sugar or form sugar lumps
- peeling and removal of stones and shells from fruits, nuts and vegetables;
- sharpening, simple grinding or simple cutting;
- simple operations such as removal of dust, sifting, screening, sorting, classifying, grading, matching;
- simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- simple mixing of products, whether or not of different kinds;
- simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- slaughter of animals
- simple testing, calibration, inspection or certification; or
- Any combination of two or more operations in subparagraphs (a) to (p) above.

III. Product-Specific Rules (Annex 3B- Chapter 1 to Chapter 22)

Product Specific Rules are rules which specify that the materials have undergone a change in tariff classification or a specific manufacturing or processing operation, or satisfy qualifying value content criterion, or a combination of any of these criteria. Both Parties agree to review the PSRs within two (2) years of entry into force of this Agreement. These are covered under the following Table

Chapter	Product Description	PSR	
1	Live animals	WO	
2	Meat and edible meat offal	WO	
3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO	
4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	WO	
5	Products of animal origin, not elsewhere specified or included	WO	
6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO	
7	Edible vegetables and certain roots and tubers	WO	
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	WO	
080132	Shelled (Cashew kernel)	CTSH	
9	Coffee, tea, mate and spices	CTSH + VA 40%	
10	10 Cereals		
11	Products of the milling industry; malt; starches; insulin; wheat gluten	CTH + VA 40%	

⁵ https://commerce.gov.in/wp-content/uploads/2020/12/Chapter-03-ROO.pdf

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12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO
Ex Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
1302	Vegetable saps and extracts	CTH + VA 40%
14	Vegetable plaiting materials; vegetable products not elsewhere specified or Included	WO
15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CTSH +VA 40%
16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	CTH+VA 40%
Ex Chapter 17	Sugars and sugar confectionery	WO
1701	Cane or beet sugar	CTSH + VA 40%
1702	Other sugars	CTSH + VA 40%
1704	Sugar confectionery	CTH + VA 40%
Ex Chapter 18	Cocoa and cocoa preparations	WO
1803	Cocoa paste, whether or not defatted	CTH+VA40%
1804	Cocoa butter, fat and oil	CTH + VA 40%
1805	Cocoa powder, not containing added sugar or other sweetening matter	CTH + VA 40%
1806	Chocolate and other food preparations containing cocoa	CTSH + VA 40%
19	Preparations of cereals, flour, starch or milk; pastry cooks' products	CTH + VA 40%
Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CC+VA 40%
2007-2009	Jams, Fruit Jellies, Marmalades, fruit or nut purees/pastes, other fruit/nut preparations, fruit juices etc.	CTH +VA 40%
21	Miscellaneous edible preparations.	CTH+ VA 40%
Ex Chapter 22	Beverages, spirits and vinegar	WO
2201, 2202 Ex 2206, 2209		CTH + VA 40%
Ex 2207, Ex 2208	Un-denatured ethyl alcohol for medical use	CTH + VA 40%

Notes:

- ➤ 'WO" : Wholly obtained
- > "CC": Change to this chapter from any other chapter
- > "CTH": Change to this heading from any other heading
- > "CTSH": Change to this subheading from any other subheading
- **"VA"**: Value addition as per paragraph 2 of Article 3.2 (Origin Criteria). The percentages are on an FOB basis. However, in the case that Ex Works price is the basis, the value addition shall be 5 percentage points lower. For example, 40% value addition on the basis of FOB value and 35% value addition on the basis of Ex Works price.



IV. CHAPTER 4 - Sanitary and Phytosanitary (SPS) Measures

The objective of this Chapter is to protect human, animal, or plant life or health in the territories of India and UAE while facilitating trade between them. It aims to ensure that sanitary or phytosanitary measures implemented by the two countries do not create unjustified barriers to trade. Enhancing transparency in and understanding of the application of sanitary and phytosanitary measures of the two countries and encouraging the development and adoption of science-based international standards, guidelines, and recommendations, and promoting their implementation by both the countries, are the other goals of this Chapter in the India-UAE CEPA.

The standards to be followed with regard to Sanitary and Phytosanitary Measures (SPS) would be the same as measures mentioned in Annex 1A in the Agreement on Sanitary and Phytosanitary Measures of WTO, applicable for food products.

The Chapter consists of certain important Articles that elucidate the various terms and implementation of the SPS measures.

ARTICLE 4.5- Equivalence

- This Article states that the importing country shall recognise the 'equivalence' of a sanitary and phytosanitary measure where the exporting country 'objectively demonstrates' to the importing country that its measure achieves the same level of protection as the importing country's measure or that its measure has the same effect in achieving the objective as the importing country's measure.
- The consideration by a country of a request from the other country for recognition of equivalence of its measures with regard to a specific product, or group of products, shall not be in itself a reason to disrupt or suspend the ongoing imports from the country of the product(s) in question.
- The importing country may withdraw or suspend equivalence on the basis of any amendment by one of the two nations, of measures affecting "equivalence".
- The withdrawal or suspension of equivalence depends entirely on the importing country acting in accordance with its administrative and legislative framework which shall adhere to the international guidelines, standards and recommendations. The importing country shall provide to the exporting country, upon request, an explanation except confidential data for its determinations and decisions.
- Compliance by an exported product that has been accepted as 'equivalent' to sanitary and phytosanitary measures and standards of the importing country shall not remove the need for that product to comply with any other relevant mandatory requirements of the importing country.

ARTICLE 4.6- Adaptation to Regional Conditions, including Pest or Disease-Free Areas and Areas of Low Pest or Disease Prevalence

• India and UAE agree to recognise and cooperate on the concepts of regional conditions, including pest-or disease-free areas and areas of low pest or disease prevalence.



- The relevant decisions of the WTO SPS Committee and international standards, guidelines, and recommendations shall be taken into account.
- And where a determination recognising regional conditions is made (mutually agreed), the same shall be report to the WTO SPS Committee.

ARTICLE 4.7- Risk Analysis

- India and UAE agreed that risk analysis would be in accordance with the SPS Agreement while taking into account the relevant decisions of the WTO SPS Committee and international standards, guidelines, and recommendations.
- For conducting a risk analysis, the importing country must ensure that the risk analysis is documented and that it provides the exporting country with an opportunity to comment, in a manner to be determined by the importing country.
- The CEPA states that the risk management options are not to be more trade restrictive than required to achieve its appropriate level of sanitary or phytosanitary protection and should take into account the technical and economic feasibility.
- The importing country shall inform the exporting country of the progress of a specific risk analysis request, and of any delay that may occur during the process.
- The CEPA specifies that in a situation where it is required to take emergency measures (consistent with Article 4.9-Emergency Measures), no country shall stop the importation of a good of the other country solely for the reason that the importing country is undertaking a review of a sanitary or phytosanitary measure, (if in case the importing country had permitted the import of the good of the other country at the time of the initiation of the review).

ARTICLE 4.8- Audit, Certification and Import Checks

The Agreement ensures that the import procedures comply with Annex C of the SPS Agreement including audit, certification, and import checks.

- Audits may include an assessment of the competent authorities' control programme, including, where appropriate, reviews of the inspection and audit programmes, and onsite inspections of facilities, without prejudice to the rights of a country to seek market access on the basis of individual inspection and audits.
- For greater certainty, without affecting the implementation of this Article, nothing in this Article prevents a country from adopting or maintaining halal requirements for food and food products in accordance with the Islamic law.

For **Import Checks**, India and UAE agree that:

- Import checks applied to imported animals, animal products, plants and plant products traded between the both the countries shall be based on the risk associated with such importations.
- The import checks shall be carried out in a manner that is appropriate to the risk involved, least trade-restrictive and without undue delay.



- Both the countries reaffirm Article V of the GATT 1994 and agree to-*freedom of transit* for goods in transit.
- The inspection of goods may be carried out in the event of identifiable sanitary or phytosanitary risks.

For **Certification**:

- The importing country shall ensure that such certification is meeting its sanitary or
 phytosanitary objectives, only to the extent necessary to protect human, animal and
 plant life or health while taking into account relevant decisions from the WTO SPS
 Committee and international standards, guidelines, and recommendations.
- The CEPA promotes the implementation of electronic certification and other technologies for facilitation of the trade.

ARTICLE 4.9- Emergency Measures

- Where an emergency measure that is necessary for the protection of human, animal or plant life or health and that may have an effect on trade, is adopted, then the respective country adopting emergency measures shall immediately *notify*, in writing in the English language, the other country of that measure through the relevant contact point referred to in Article 4.13 (Contact Points and Competent Authorities).
- Any emergency measure so adopted shall be reviewed within six (6) months or any other such time as agreed by both the countries and make available the results of the review to the other country on request.
- If the emergency measure is maintained after the review, because the reason for its adoption remains, then it should be reviewed periodically.

ARTICLE 4.10- Transparency

- The CEPA recognises the value of transparency in the adoption and application of sanitary and phytosanitary measures and the importance of sharing information about such measures on an ongoing basis.
- It is required in the CEPA, to notify the proposed measures or changes to sanitary or phytosanitary measures that may have a significant effect on the trade through the online WTO Sanitary and Phytosanitary Measures Notification Submission System, the contact points designated under Article 4.13 (Contact Points and Competent Authorities), or through already established communication channels of both the countries.
- While doing so both countries shall take into account relevant decisions of the WTO SPS Committee and international standards, guidelines, and recommendations.
- The CEPA states that unless there is any such urgent problem of human, animal or plant life or health protection or threat of such a problem, or the measure is of a tradefacilitating nature, the country initiating a sanitary or phytosanitary measure shall normally allow a period of at least sixty (60) days (or more if feasible) for the other country to provide written comments on the proposed measure.



• If required and feasible both the countries may discuss with each other, the scientific or trade concerns that the other country may raise regarding the proposed measure and the availability of alternative less trade-restrictive approaches for achieving the objective of the measure.

The **exporting** country shall notify the importing country through the contact points referred to in Article 4.13 (Contact Points and Competent Authorities) in a timely and appropriate manner:

- if it has identified significant sanitary or phytosanitary risk related to the export of a good from its territory going to the importing country;
- of urgent situations where a change in animal or plant health status in the territory of the exporting country may affect current trade;
- of significant changes in the status of a regionalised pest or disease
- of new scientific findings of importance which affect the regulatory response with respect to food safety, pests or diseases
- of significant changes in food safety, pest or disease management, control or eradication policies or practices that may affect current trade between the two nations.
- if there is a significant or recurring sanitary or phytosanitary noncompliance associated with an exported consignment identified by the importing country.
- The CEPA encourages the publication in an official journal or on a website, of the proposed sanitary or phytosanitary measure so notified and the legal basis for the measure

ARTICLE 4.11- Cooperation and Capacity Building

- India and UAE agreed to explore opportunities for further cooperation between them, including capacity building, technical assistance, collaboration, and information exchange on sanitary and phytosanitary matters of mutual interest.
- The objective of undertaking cooperative activities, will be to avoid unnecessary duplications and eliminating unnecessary obstacles to trade and maximising the use of resources.

ARTICLE 4.12- Technical Discussions

- Where a sanitary or phytosanitary measure is affecting the trade between the 2 countries the same shall be immediately notified. If it is so required, a technical consultation to address the emergency SPS measure, must be held within ten (10) days of the notification of the emergency SPS measure, to resolve any concerns on specific issues arising from the application of the sanitary and phytosanitary measure.
- The technical discussions may be conducted via teleconference, videoconference, or through any other means as is mutually agreed. (Such technical discussions are without prejudice to the rights and obligations).



ARTICLE 4.14- Subcommittee on SPS

- India and UAE in the CEPA agreed to establish a Subcommittee on Sanitary and Phytosanitary Measures (SPS Subcommittee), consisting of government representatives of each country's competent authorities.
- The SPS Subcommittee shall consider, any sanitary and phytosanitary matters of mutual interest. Besides that it will coordinate cooperation pursuant to Article 4.11 (Cooperation and Capacity Building) and identify mutually agreed priority sectors for enhanced cooperation.
- The Subcommittee shall facilitate technical discussions and encourage sharing of each other's experience regarding implementation of this Chapter.
- The SPS Subcommittee shall meet within one (1) year from the date of coming into force of this Agreement, and thereafter at such venues and time-period as would be mutually determined.
- Meetings may occur in person, by teleconference, by video conference or through any other means as determined by the two countries.



V. SPS measures applied by UAE on importing Food and Beverages products

In aggregate, UAE applies a number of non-tariff measures on its imports. A few examples of the common Sanitary and Phytosanitary (SPS) measures are included in the following Table.

Measure Description	Some of the affected product categories (HS
Treasure Description	Codes)
Full prohibition of fraudulent or spoiled goods	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13,
	14, 15, 16, 17, 18, 19, 20, 21, 22, 23
Various requirements attesting the absence of	06, 07, 08, 09, 10, 11, 12, 13, 14
diseases and other microbiological contaminants in	
plants and vegetal products.	
Production and marketing conditions for organic	02, 03, 04, 07, 08, 09, 10, 11, 12, 13, 15, 16, 17,
agricultural products and inputs	18 19 20 21 22
Inspection requirements to import vegetable and all	06, 07, 08, 09, 10, 11, 12, 13, 14
related products	
Food and agricultural standards	02, 03, 04, 07, 08, 09, 10, 11, 12, 13, 15, 16, 17,
	18, 19, 20, 21, 22, 35
Vegetable fats detection method in milk fats	04
Special authorization, conformity certification	22
requirements, UAE Quality Mark and other	
requirements about beverages and juices	
processing, stocking, packaging, labelling, testing	
and inspection	
Special authorization, conformity certification	04
requirements, UAE Quality Mark and other	
requirements about milk and dairy products	
processing, stocking, packaging, labelling, testing	
and inspection	
Food products microbiological criteria	02, 03, 04, 07, 08, 09, 10, 11, 12, 13, 15, 16, 17,
200 1 10 1 1 1 1	18, 19, 20, 21, 22, 35
Milk and milk products hygienic practices	04
Organic production process	06, 07, 08, 09, 10, 11, 12, 13, 14
No hormone use	04
Sanitary and veterinary certifications and others	04
measures related to the import of milk and milk	
products	06 07 00 00 10 11 12 12 14
Sanitary certification	06, 07, 08, 09, 10, 11, 12, 13, 14
The ban of all plants or plant products infected by	06, 07, 08, 09, 10, 11, 12, 13, 14
any of the pests listed by the ministry or any pests	
not registered in the state or plants or plant products	
that contain soil	07 00 10 12
Various requirements regarding the production, the	07, 09, 10, 12
import and the trading of seeds and tubers	



ANNEX 8B

Schedule of Specific Commitments of United Arab Emirates (UAE) on Trade in Services (Referred to in Chapter 8)

Modes of Supply:

(1) Cross-border supply;
 (2) Consumption abroad;
 (3) Commercial Presence;
 (4) Presence of natural persons

Sector or	Limitations on	Limitations on	Additional
Subsector	Market access	National Treatment	commitments
Horizontal Commitme			
For all sectors and sub-	(3). Commercial	(3). Acquisition of land	
sectors of services	presence will be	and real estate is not	
included in this schedule	through either:-	permitted to foreigners	
		or to companies in	
	A representative office	which foreign nationals	
	or a branch with NO	have a shareholding.	
	limitations on the	However, foreign	
	participation of foreign	companies authorised	
	capital (foreign	to carry on their	
	ownership of 100% is	activities in the UAE	
	granted); or	may own land and real	
		estate only to the extent	
	An incorporation as a	necessary to conduct	
	company with	their activities as	
	maximum foreign	allowed and in	
	equity as set out in the	accordance with laws	
	specific sectors, which	and regulations	
	shall take any of the	governing ownership of	
	legal forms as allowed	real estate at the	
	under UAE law.	Federal and Emirate	
		levels.	
	For some specific		
	sectors and sub sectors	Government subsidised	
	commercial presence	services may only be	
	may be conditioned on	extended to UAE	
	benefits in the form of	nationals.	
	technology transfer,		
	Research and	Foreign nationals or	
	Development	companies with foreign	
	programmes, technical	shareholdings may be	
	assistance and	required to pay direct	
	educational and training	taxes on income	
	of local human	derived from work or	
	resources.	operations in the UAE,	
	Ewas Zamas, 1000/	whereas local services	
Free Zones: 100%		suppliers or local UAE	
	foreign ownership is	companies may not be	
	permitted in Free Zones	required to pay similar	
		taxes keeping in view	



as set out in the specific sub sectors.

(4). Unbound, except for measures concerning the entry or temporary stay of natural persons in the following categories:

the provisions of Article XIV, Paragraph (d) of the GATS. (4). **Unbound**, except

(4). Unbound, except for measures concerning the categories of natural persons referred to in the market access column

A Business Visitors

A natural person who stays in UAE without acquiring remuneration from within the UAE and without engaging in making direct sales to the general public or supplying services for the purposes of participating in business meetings, business contacts including negotiations for the sale of services and/or other similar activities including those to prepare for establishing a commercial presence in the UAE:

Entry and stay for persons in this category shall not be for more than ninety (90) in any twelve (12) month period.

B <u>Intra-corporate</u> Transferees

Managers, executives and specialists who have been in the employment of a judicial person of the other party outside in the UAE, for a period of not less than one year prior to the date of application for entry in the UAE and are being transferred to a branch

The work right for the spouses of intracorporate transferees is granted according to the UAE labour.

Transparency: All disciplines concerning labour, residency and work permits laws are publicly available.



	0011	T	T
	or affiliate in the UAE of the aforesaid Judicial person. Entry will be subject to the following conditions:- The number of managers, executives and specialists shall be limited to 50% of the total number of managers, executives and specialists of each service suppliers. Their entry shall be for a period of three (3) years subject to renewable for additional years. Their stay in UAE will be subject to UAE labour and immigration laws.		
D 4 11 C	laws.		
Retailing Services			T
Food Retailing Services (CPC 631),	(1). Unbound(2). Unbound(3). Foreign equity	(1). Unbound (2). Unbound (3). None	
Non Food Retailing Services (CPC 632)	allowed up to 49% (4) Unbound	(4). Unbound (except as indicated in the horizontal section)	
Transport Services			
Maritime Transport se			T
International transport Freight and passengers (CPC 7211 and 7212, less cabotage transport services) Including Maintenance and repair of vessels	(1). None (2). None (3). Freight - Foreign equity is allowed up to 49% -Passengers- Foreign equity is allowed up to 70% -Maintenance and Repair of vessels; None (4). Unbound (except as indicated in the horizontal section)	(1). None (2). None (3) None (4). Unbound (except as indicated in the horizontal section)	The following services at the port are made available to International maritime transport suppliers on non-discriminatory terms and conditions: Pilotage Towing and tug assistance Provisioning fuelling and watering Garbage collecting and ballast waste disposal Port Captain's services Navigation aid services Shore-based operational services essential to ship



Maritima Appiliant approximation			communications, water and electrical supplies Emergency repair facilities Anchorage, berth and berthing services
Maritime Auxiliary servi		(1) N	
Maritime cargo handling services, Storage and Warehousing services (CPC 742), Container station and depot services, Maritime agency services, Maritime freight forwarding services	 (1). None (2). None (3). Foreign equity is allowed up to 49% (4). Unbound (except as indicated in the horizontal section). 	(1). None(2). None(3). None(4). Unbound (except as indicated in the horizontal section).	
B. Air Transport Serv	ices		
Maintenance and repair of aircraft and parts thereof	(1). None(2). None(3). None(4). Unbound, except as indicated in the horizontal section	(1). None(2). None(3). None(4). Unbound, except as indicated in the horizontal section	
Computer Reservation System	(1). None(2). None(3). None(4). Unbound, except as indicated in the horizontal section	(1). None(2). None(3). None(4). Unbound, except as indicated in the horizontal section	
C. Rail Transport Serv	vices		
Passenger Transportation (CPC 7111); Freight Transportation (CPC 7112), Pushing and Towing services (CPC 7130), Maintenance and Repair of rail transport equipment (CPC8868), Supporting services for Rail Transport services (CPC 743).	1). None (2). None (3). None (4) Unbound, except as indicated in the horizontal section	1). None (2). None (3). None (4) Unbound, except as indicated in the horizontal section	



VII. Chapter 13 - Micro, Small and Medium-Sized Enterprises (SMEs)

Article 13.1

India and UAE, recognise the elemental and significant role of SMEs in trade. India and UAE shall therefore encourage close cooperation between SMEs and shall also cooperate in promoting jobs and growth in SMEs.

Article 13.2

Cooperation to Increase Trade and Investment Opportunities for SMEs

To enhance commercial opportunities for SMEs, India and UAE shall seek to increase trade and investment opportunities, and shall:

- Promote cooperation between both countries' small business support infrastructure, including dedicated SME centres, incubators and accelerators, export assistance centres, and other centres to create an international network for sharing best practices, exchanging market research, and promoting SME participation in international trade, as well as business growth in local markets.
- Strengthen collaboration with each other to promote SMEs owned by women and youth, as well as start-ups, and promote partnerships among these SMEs and their participation in international trade.
- Enhance cooperation with each other in exchange of information and best practices in areas including improving SME access to capital and credit, increasing SME participation in covered government procurement opportunities. and helping SMEs adapt to changing market conditions
- Encourage participation in purpose-built mobile or web-based platforms, for business entrepreneurs to share information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners.

Article 13.3

Information Sharing

- 1. India and UAE, both countries shall establish or maintain free, publicly accessible website containing information regarding the Agreement.
- 2. Both countries shall endeavour to include in its website links to:
 - a) the equivalent websites of the other Party; and
 - b) the websites of its own government agencies and other appropriate entities that provide information the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.
- 3. Subject to laws and regulations of India and USA, the information described in paragraph 2(b) may include:
 - customs regulations, procedures, or enquiry points



- regulations or procedures concerning intellectual property, trade secrets, and patent protection rights
- technical regulations, standards, quality or conformity assessment procedures
- sanitary or phytosanitary measures relating to importation or exportation
- foreign investment regulations
- business registration and corporate structuring procedures
- trade promotion programs
- competitiveness programs
- SME investment and financing programs
- employment regulations
- taxation regulations, accounting and reporting procedures, or enquiry points
- government procurement opportunities
- other information which the Party considers to be useful for SMEs.
- 4. Each country shall regularly review the information and links on the website referred to in paragraphs 1 and 2 to ensure that the information and links are up-to-date and accurate.
- 5. To the extent possible, each country shall make the information in this Article available in the English language.

Article 13.4

Committee on SME Issues

India and UAE shall establish the Committee on SME Issues (SME Committee) comprising Representatives of each Party. The SME Committee shall;-

- Identify ways to assist SMEs in both the countries to take advantage of the commercial opportunities resulting from this Agreement and to strengthen SME competitiveness;
- Identify and recommend ways for further cooperation to develop and enhance partnerships between SMEs of the two countries.
- Exchange and discuss each other's experiences and best practices in supporting and assisting SME exporters with respect to, among other things, training programs, trade education, trade finance, trade missions, trade facilitation, digital trade, identifying commercial partners in the two countries, and establishing good business credentials;
- Promote seminars, workshops, webinars, mentorship sessions, or other activities to inform SMEs of the benefits available to them under this Agreement;
- explore opportunities for capacity building to facilitate each other's work in developing and enhancing SME export counselling, assistance, and training programs;
- recommend additional information that may be included on the website referred to in Article 13.3 (Information Sharing);
- review and coordinate its work program with the work of other committees and other subsidiary bodies established under this Agreement, to avoid duplication of work programs and to identify appropriate opportunities for cooperation to improve the ability of SMEs to engage in trade and investment opportunities resulting from this Agreement;



- Collaborate with and encourage committees, working groups and other subsidiary bodies established under this Agreement to consider SME related commitments and activities into their work;
- Review the implementation and operation of SME related provisions in this Agreement and report findings and make recommendations to the Joint Committee that can be included in future work and SME assistance programs as appropriate;
- Facilitate the development of programs to assist SMEs in both countries to participate and integrate effectively into the regional and global supply-chains;
- Promote the participation of SMEs in digital trade enabling them to take advantage of the opportunities resulting from this Agreement and rapidly access new markets;
- Facilitate the exchange of information on entrepreneurship education and awareness programs for youth and women to promote the entrepreneurial environment in the two countries;
- Submit on an annual basis, unless decided otherwise, a report of its activities and make appropriate recommendations to the Joint Committee; and
- Consider any other matter pertaining to SMEs as the SME Committee may decide, including issues raised by SMEs regarding their ability to benefit from this Agreement.
- 3. The SME Committee shall convene within one (1) year after the date of entry into force of this Agreement and thereafter meet annually, unless decided otherwise by both countries.
- 4. The SME Committee may seek to collaborate with appropriate experts in carrying out its programs and activities.

Article 13.5

Non-Application of Dispute Settlement

Neither of the two countries (India or UAE) shall have recourse to dispute settlement under Chapter t5 (Dispute Settlement) for any matter arising under this Chapter.



VIII. Conclusion

India-UAE CEPA was signed in February 2022 and officially entered into force in May 2022. The CEPA is comprehensive in nature and covers trade in goods, rules of origin, trade in services, Technical Barriers to Trade (TBT), Sanitary and Phytosanitary (SPS) measures, dispute settlement and digital trade, among other areas.

India is likely to benefit from preferential market access provided by the UAE on over 97 % of its tariff lines which account for 99% of Indian exports to the UAE in value terms particularly from labour-intensive sectors such as gems and jewellery, textiles, leather, footwear, sports goods, plastics, furniture, agricultural (including food-processing) and wood products, engineering products, pharmaceuticals, medical devices, and automobiles. In services, the Indian service providers are projected to have enhanced access to the UAE market in 11 broad service sectors.

UAE is India's third-largest exporting partner and bilateral goods trade between the two sides reached US\$ 43 billion in 2020-21. Overall, the CEPA is expected to increase the total value of bilateral trade in goods to over US\$100 billion and trade in services to over US\$ 15 billion within five years.

This report is an attempt to highlight the broad provisions of the Agreement to the industry to help them make the best possible use of the offered concessions and increase trade volumes in the near future.



ANNEX 2A

Schedule of Specific Tariff Commitments of India on Trade in Goods

(Referred to in Chapter 2)

for

Food and Beverages

HS CODE - 02, 03, 04, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21 and 22

(Excluded: HS code 01, 05 and 06)



**** 0 1	Product	SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en years								
HS Code		(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10							
2011000	Carcasses and half carcasses of bovine animals, fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2012000	Other cuts with bone in of bovine animals, fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2013000	Boneless meat of bovine animals, fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2021000	Carcasses and half carcasses of bovine animals frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2022000	Other cuts with bone in of bovine animals frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2023000	Boneless meat of bovine animals frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2031100	Carcasses and half carcasses of swine fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0							
2031200	Hams, shoulders and cuts thereof, with bone in of swine fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0							
2031900	Other meat of swine fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0							
2032100	Carcasses and half carcasses of swine frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0							
2032200	Hams, shoulders and cuts thereof, with bone in of swine frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0							
2032900	other meat of swine frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0							
2041000	Carcasses and half carcasses of lamb, fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15							
2042100	Carcasses and half carcasses of sheep fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15							



	Product	SR	ER	ER Tariff		Sched	ule of T	ariff R	ate Co	ncessio	ns (%)	over To	en year	rs
HS Code		(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
2042200	Other cuts with bone in of sheep fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15
2042300	Boneless meat of sheep fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15
2043000	Carcasses and half-Carcasses of lamb, frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15
2044100	Carcasses and half-Carcasses of sheep frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15
2044200	Other cuts with bone in of sheep frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15
2044300	Boneless meat of sheep frozen	30	30	TR	27	24	21	18	15	15	0	15	15	15
2045000	Meat of Goats	30	30	TR	27	24	21	18	15	15	0	15	15	15
2050000	Meat of Horses, asses, mules or hinnies, fresh, chillled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2061000	Edible offal of bovine animals fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2062100	Tongues of bovine animals frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2062200	Livers of bovine animals frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2062900	Other edible offal of bovine animals frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2063000	Edible offal of swine, fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2064100	Livers of swine frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2064900	Other edible offal of swine frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2068010	Edible offal fresh or chilled of sheep or goats	30	30	TEP over 7 years	30	25	20	15	10	5	0	0	0	0



****	Product	SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	s
HS Code		(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
2068090	Other edible fresh or chilled	30	30	TEP over 7 years	30	25	20	15	10	5	0	0	0	0
2069010	edible offal frozen of sheep or goats	30	30	TEP over 7 years	30	25	20	15	10	5	0	0	0	0
2069090	Other edible offal frozen	30	30	TEP over 7 years	30	25	20	15	10	5	0	0	0	0
2071100	Meat and edible offal of chicken not cut in pieces, fresh or chilled	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
2071200	Meat and edible offal of chicken not cut in pieces, frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
2071300	Cuts and offal, of chicken, fresh or chilled	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
2071400	Cuts and offal, and chicken frozen	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
2072400	Meat and edible offal of turkey not cut in pieces, fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2072500	Meat and edible offal of turkey not cut in pieces, frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2072600	Cuts and offal, of turkey fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2072700	cuts and offal, of turkey frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2074100	Meat and edible offal of ducks not cut in pieces , fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2074200	Meat and edible offal of ducks not cut in pieces, frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****	Product	SR		ER Tariff		Sched	ule of T	ariff R	ate Cor	cessio	ns (%)	over Te	n years	S
HS Code		(%)		3.6 1 104	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
2074300	Fatty Livers, of ducks fresh or chilled	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
2074400	Other,meat and edible offal of ducks fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2074500	Other, meat and edible offal of ducks frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2075100	Meat and edible offal of geese not cut in pieces , fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2075200	Meat and edible offal of geese not cut in pieces frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2075300	Fatty Livers, of geese fresh or chilled	30	30	TR	27	24	21	18	15	15	0	15	15	15
2075400	Other meat and edible offal of geese fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2075500	Other frozen meat and edible offal of geese	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2076000	Meat and edible offal of guinea fowls	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2081000	Meat and edible offal of rabbits or hares	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2083000	Meat and edible offal of Primates	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2084000	Meat and edible offal of whales, dolphines and porpoises (manatees of the order Cetacea) of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the sub-order Pinnipedia)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****	Product	SR	ER	Tariff		Sched	ule of '	Tariff R	ate Co	ncessio	ns (%)	over T	en year	's
HS Code		(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
2085000	Meat and edible offal of Reptiles (including snakes and turtles)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2086000	Meat and edible offal of camels and other camelids (camelidae)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2089010	Meat and edible offal of wild animals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2089090	Other meat and edible offal	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2091000	Pig fat free of lean meat	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2099000	Other poultry fat	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2101100	Hams, shoulders and cuts thereof, with bone of swine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2101200	Bellies (streaky) and cuts thereof of swine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
2101900	Other meat of swine	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2102000	Meat of bovine animals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2109100	Meat inclding edible flour, meals of meat or meat offal of Primates	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
2109200	Meat inclding edible flour, meals of meat or meat offal of whales, dolphins and porpoises (mammals of the order Cetacea): of manatees and dugongs (mammals of the order Serenia): of seals, sea lions and walruses (mammals of the sub- order Pinnipedia)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



**** 0 1	Droduct	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
2109300	Meat inclding edible flour, meals of meat or meat offal of Reptiles (including snakes and turtles)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0		
2109900	Other meat inclding edible flour, meals of meat or meat offal	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0		
3011100	Fresh water ornamental fish	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3011900	Other ornamental fish	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3019100	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)live	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3019200	Eels (Anguilla spp.) live	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3019300	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) live	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3019400	Atlantic and Pacipic bluefin tunas (Thunnus thynnus, orientalis) live	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3019500	Southern Bluefin tunas (Thunnus maccoyii) live	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3019900	Other live fish	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



	Droduct	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3021100	Trout (Salmo trutta, Oncorhyncus mykiss, Oncorhyncus clarkii, Oncorhyncus aguabonita, Oncorhyncus gilae, Oncorhyncus apache and Oncorhyncus chrysogaster) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3021300	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3021400	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) fresh of chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3021900	Other salmonidae fish fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3022100	Halibut (Rheinhardtius hippoglossidae, Hippoglossus hippoglossus, Hippoglossus stenolepis) fresh of chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3022200	Plaice (Pleuronectes platessa) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3022300	Sole (Solea spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3022400	Turbots (Psetta maxima) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3022900	Other flat fish fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3023100	Albacore or long finned tunas (Thunnus alalunga) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3023200	Yellowfin tunas (Thunnus albacares) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



**** 0 1	D. I. A	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3023300	Skipjack or stripe-bellied bonito fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3023400	Bigeye tunas (Thunnus obesus) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3023500	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3023600	Southern bluefin tunas (Thunnus maccoyii) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3023900	Other tuna fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024100	Herrings (Clupea harengus, Clupea pallasii) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024200	Anchovies (Engraulis spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024300	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024400	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024500	Jack and horse mackerel (Trachurus spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024600	Cobia (Rachycentron canadum) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024700	Sword fish (Xiphias gladius) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3024900	Other fish fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



****	Duodust	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3025100	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3025200	Haddock (Melangrammus aegllefinus) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3025300	Coal fish (Pollachinus virens) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3025400	Hake (Merluccius spp., Urophycis spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3025500	Alaska Pollack (Theragra chalcogramma) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3025600	Blue whittings (Micromesistius poutassou, Micromesistius australis) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3025900	Other fish of the family Bregmacerotidaeetc fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3027100	Tilapias (Oreochromis spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3027200	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3027300	Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.): fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3027400	Eels (Anguilla spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3027900	Other fish (Nile perch and snakeheads) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



****	Dog Joseph	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3028100	Dogfish and other sharks fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028200	Rays and skates (Rajidae) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028300	Tooth fish (Dissostichus spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028400	Seabass (Dicentrarchus spp.) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028500	Seabream (Sparidae) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028910	Hilsa (Tenualosa ilisha) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028920	Dara fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028930	Pomfret fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3028990	Other fish fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3029110	Livers, roes and milt	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3029210	Shark fins	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3029910	Fish fins other than shark fins; heads, tails and maws	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3029990	Other edible fish offal	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3031100	Sockeye salmon (red salmon) (Oncorhynchus nerka) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3031200	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



110.0.1		SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3031300	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3031400	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3031900	Other salmonidae frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3032300	Tilapias (Oreochromis spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3032400	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3032500	Carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthal- michthys spp., Cirrhinus spp., Mylopharyn- godon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobroma spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3032600	Eels (Anguilla spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3032900	Other fish (Nile perch and snakeheads) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3033100	Halibut (Rheinhardtius hippoglossidae, Hippoglossus Hippoglossus, Hippoglossus stenolepis) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3033200	Plaice (Pleuronectes platessa) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3033300	Sole (Solea spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



****	Duo du at	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3033400	Turbots (Psetta maxima) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3033900	Other flat fish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034100	Albacore or long finned tunas (Thunnus alalunga) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034200	Yellowfin tunas (Thunnus albacares) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034300	Skipjack or stripe-bellied bonito frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034400	Bigeye tunas (Thunnus obesus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034500	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034600	Southern bluefin tunas (Thunnus maccoyii) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3034900	Other tunas frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035100	Herrings (Clupea harengus, Clupea pallasii) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035300	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035400	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035500	Jack and horse mackerel (Trachurus spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035600	Cobia (Rachycentron canadum) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035700	Sword fish (Xiphias gladius) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



110.0.1	Due de et	SR	ER	Tariff	Schedule of Tariff Rate Concessions (%) over Ten years											
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10		
3035910	Indian mackerels (Rastrelliger spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3035990	Other fish (Kawakawa, bonitos, marlins, spearfish, sailfishes, spearfishes etc) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036300	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036400	Haddock (Melanogrammus aeglefinus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036500	Coal fish (Pollachius virens) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036600	Hake (Merluccius spp., Urophycis spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036700	Alaska Pollack (Theragra chalcogramma) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036800	Blue whitings (Micromesistius poutassou, Micromesistiusaustralis) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3036900	Other fish of the family Bregmacerotidae etc frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038110	Dogfish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038190	Other s frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038200	Rays and skates (Rajidae) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038300	Tooth fish (Dissostichus spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038400	Seabass (Dicentrarchus spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038910	Hilsa (Tenualosa ilisha) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		
3038920	Dara frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0		



		SR	ER	Tariff		Sched	ule of]	Tariff R	ate Co	ncessio	ns (%)	over To	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3038930	Ribbon fish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3038940	Seer frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3038950	Pomfret (white or silver or black) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3038960	Ghol frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3038970	Threadfin frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3038980	Croakers, groupers and flounders frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3038990	Other fish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3039110	Egg or egg yolk of fish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3039190	Other livers, roes, milt of fish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3039210	Shark fins	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3039910	Fish fins other than shark fins, heads, tails and maws	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3039990	Other edible fish offal	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3043100	Tilapias (Oreochromis spp.) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3043200	Catfish (Pangasius spp., Silurus spp Clarias spp Ictalurus spp.) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3043300	Nile Perch (Lates niloticus) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3043900	Other fish (eels, snakeheads, carp etc) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3044100	Pacific salmon (Oncorhynchus nerka Oncorhynchus gorbuscha Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus Kisutch Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044200	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044300	Flat fish (Pleutronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044400	Fish of the families Bregmacerotidae Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044500	Swordfish (Xiphias gladius) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044600	Toothfish(Dissostichus spp.) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044700	Dogfish and other sharks fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044800	Rays and skates (Rajidae) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0



*** 0 1		SR	ER	Tariff		Sched	ule of]	Tariff R	ate Co	ncessio	ns (%)	over To	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3044910	Hilsa (Tenualosa ilisha) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044930	Seer fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044940	Tuna fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3044990	Other fish fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045100	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045200	Salmonidae fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045300	Fish of the families Bregmacerotidae Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045400	Swordfish (Xiphias gladius) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045500	Toothfish (Dissostichus spp.) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045600	Dogfish and other sharks fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0



**** C 1		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3045700	Rays and skates (Rajidae) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045910	Hilsa (Tenualosa ilisha) fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045930	Seer fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045940	Tuna fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3045990	Other fish fillets fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3046100	Tilapias (Oreochromis spp.) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3046200	Catfish (Pangasius spp., Silurus spp Clarias spp Ictalurus spp.) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3046300	Nile Perch (Lates niloticus) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3046900	Other fish (carp, eels, snakeheads etc) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3047100	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3047200	Haddock (Melanogrammus aeglefinus) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3047300	Coalfish (Pollachius virens) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3047400	Hake (Merluccius spp., Urophycis spp.) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3047500	Alaska Pollack (Theragra chalcogramma) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3047900	Other fillets frozen of the fish family Breg- macerotidae etc	30	30	TEI	0	0	0	0	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3048100	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha Oncorhynchus keta, Oncorhynchus Kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048200	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048300	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048400	Swordfish (Xiphias gladius) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048500	Toothfish (Dissostichus spp.) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048600	Herrings (Clupea harengus, Clupea pallasii) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048700	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsu- wonus) pelamis) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048810	Dogfish fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048820	Other sharks fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048830	Rays and skates (Rajidae) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3048910	Hilsa (Tenualosa ilisha) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048930	Seer fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048940	Tuna fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3048990	Other fish fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049100	Swordfish (Xiphias gladius) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049200	Toothfish (Dissostichus spp.) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049300	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049400	Alaska Pollack (Theragra chalcogramma) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, Alaska Pollack (Theragra chalcogramma) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049600	Dogfish and other sharks fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3049700	Rays and skates (Rajidae) fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3049900	Other fillets frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3051000	Flours, meals and pellets of fish, fit for human consumption	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3052000	Livers, roes and milt of fish, dried, smoked, salted or in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3053100	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3053200	Fish of the famillies Bregmacerotidae, Uclichthyidae, Gadidae, Macrouridae, Mela- nonidae, Merlucciidae, Moridae and Mu- raenolepididae dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3053900	Other fish dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0



**** 0 1		SR	ER	Tariff		Sched	ule of]	Cariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3054100	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho Hucho) dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3054200	Herrings (Clupea harengus, Clupea pallasii) dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3054300	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3054400	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3054900	Other fish dried, salted or in brine but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0



HC C. 1.	D., J., 4	SR	ER	Tariff		Sched	ule of T	ariff R	ate Coı	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3055100	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3055200	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3055300	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0



110.0.1	n 1 .	SR	ER	Tariff		Sched	ule of T	ariff R	ate Coı	ncessio	ns (%)	over Te	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3055400	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Spratus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), Sword fish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae) dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3055910	mumbai duck dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3055920	seer without head dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3055930	sprats dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3055990	other fish dried whether or not salted but not smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056100	Herrings (Clupea harengus, Clupea pallasii) salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0



TTO C. 1		SR	ER	Tariff		Sched	lule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3056200	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056300	Anchovies (Engraulis spp.) salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056400	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056910	mumbai duck salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056920	seer without head salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056930	sprats salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3056990	other fish salted but not dried or smoked but in brine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3057100	Shark fins, dried, salted or in brine and smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3057200	Fish heads, tails and maws salted or in brine and smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3057900	Other fish fins and edible fish offal salted or in brine and smoked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061100	Rock lobster and Other Sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061210	whole cooked lobsters frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061290	other lobsters frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061400	Crabs frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061500	Norway lobsters (Nephrops norvegicus) frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061610	Accelerated Freeze Dried (AFD) cold waters shrimps and prawns frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061690	Other cold water shrimps and prawns frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061711	Accelerated Freeze Dried (AFD) scampi frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061719	Other scampi frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3061720	Vannamei shrimp (Litopenaeus vannamei) frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3061730	Indian white shrimp (Fenneropenaeus indicus) frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3061740	Black tiger shrimp (Penaeus monodon) frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3061750	Flower shrimp (Penaeus semisulcatus) frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3061790	Other shrimps and prawns frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC



****		SR	ER	Tariff		Schedu	ale of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	}
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3061900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3063100	Rock lobster and other sea crawfish (Palinurus spp., Jasus spp.) live fresh or chilled	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3063200	Lobsters (Homarus spp.) live fresh or chilled	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3063300	Crabs live fresh or chilled	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3063400	Norway lobsters (Nephrops norvegicus) live fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3063500	Cold water shrimps and prawns (Pandalus spp., Crangon crangon) live fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3063600	Other shrimps and prawns live fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3063900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3069100	Rock lobster and other sea crawfish (Palinurus spp., Jasus spp.) other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3069200	Lobsters (Homarus spp.) other than live, fresh, chilled or frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3069300	Crabs other than live, fresh, chilled or frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3069400	Norway lobsters (Nephrops norvegicus) other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3069500	Shrimps and prawns other than live, fresh, chilled or frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC



		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncession	ns (%)	over Te	n years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3069900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
3071100	Live fresh or chilled oysters	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3071200	Frozen oysters	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3071900	Other oysters	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3072100	live, fresh or chilled scallops	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3072200	Frozen scallops	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3072900	other scallops	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3073100	Live, fresh or chilled mussels	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3073200	Frozen mussels	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3073910	clams, clam meat (bivalves-Victoria, spp., Mertrix spp.and Katalysia spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3073990	Other mussels	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074210	Cuttle fish live, fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074220	Squid live, fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074310	Cuttle fish frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074320	Whole squids frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074330	Squid tubes frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0



**** 0 1		SR	ER	Tariff		Sched	ule of T	ariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3074910	Cuttle fish other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074920	Whole squids other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074930	Squid tubes other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074940	Dried squids other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3074990	other squid other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3075100	live, fresh or chilled octopus	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3075200	Frozen octopus	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3075900	Octopus other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3076000	snails, other than sea snails	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3077100	Live, fresh or chilled clams, cockles and arc shells	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3077200	Frozen clams, cockles and arc shells	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3077900	Other clams cockles and arc shells	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3078100	Live, fresh or chilled abalone (Haliotis spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3078200	Live, fresh or chilled stromboid conchs (Strombus spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3078300	Frozen abalone (Haliotis spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0



**** 6 1		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
3078400	Frozen stromboid conchs (Strombus spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3078700	Other abalone (Haliotis spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3078800	Other stromboid conchs (Strombus spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3079100	Live, fresh or chilled flour, meal and pellets of molluscs	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3079200	Frozen flour, meal and pellets of molluscs	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3079900	Other flour, meal and pellets of molluscs	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3081100	Live fresh or chilled sea cucumbers	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3081200	Frozen sea cucumbers	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3081900	Sea cucumbers other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3082100	Live, fresh or chilled sea urchins	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3082200	Frozen sea urchins	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3082900	Sea urchins other than live, fresh, chilled or frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3083010	Live, fresh or chilled jellyfish	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3083020	Dried salted or frozen jellyfish	30	30	TEI	0	0	0	0	0	0	0	0	0	0
3089000	Jellyfish other than live, fresh, chilled, frozen, dried and salted	30	30	TEI	0	0	0	0	0	0	0	0	0	0
4011000	Milk and cream non concentrated of a fat content, by weight, not exceeding 1%	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



110.6.1	D 1	SR	ER	Tariff		Schedu	ule of T	ariff Ra	ate Cor	cession	ns (%)	over Te	en years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
4012000	Milk and cream non concentrated of a fat content, by weight, exceeding 1% but not exceeding 6%	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4014000	Milk and cream non concentrated of a fat content.by weight, exceeding 6% but not exceeding 10%	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4015000	Milk and cream non concentrated of a fat content, by weight, exceeding 10%	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4021010	Skimmed milk of fat content < 1.5%	60	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4021020	Milk food for babies of fat content < 1.5%	60	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4021090	Other milk and cream concentrated in powder, granules or other solid forms	60	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4022100	Milk and cream concentrated not containing added sugar or other sweetening matter in powder, granules or other solid forms with fat content > 1.5%	60	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4022910	Whole milk containing added sugar or sweet- ening matter in powder, granules or other solid forms	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4022920	Milk for babies with fat content > 1.5%	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4022990	Other milk and cream concentrated containing added sugar or sweetening matter with fat > 1.5%	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4029110	Condensed milk not containing added sugar or other sweetening matter	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
4029190	Other milk and cream concentrated not containing added sugar	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4029910	Whole milk containing added sugar or sweet- ening matter in forms other than powder, granules or other solid forms	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4029920	Condensed milk containing added sugar and sweetening matter	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4029990	Other milk and cream concentrated containing added sugar and sweetening matter in forms other than powder, granules or other solid forms	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4031000	Yogurt	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4039010	Butter milk	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4039090	Other curdled, fermented, acidified milk (curd, lassi etc)	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4041010	Whey, concentrated, evaporated or condensed, liquid or semi-solid	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4041020	Whey, dry , blocks and powdered	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4041090	Other whey	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4049000	Other products consisting of natural milk constituents whether or not contianing added sugar nes	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4051000	Butter	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4052000	Dairy Spreads	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



110.0.1		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	}
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
4059010	Butter Oil	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4059020	Ghee	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4059090	Other fats and oils dervied from milk	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4061000	Fresh cheese, including whey cheese and curd	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4062000	Grated or powdered cheese, of all kinds	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4063000	Processed cheese not grated or powdered	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4064000	Blue veined cheese and other cheese containing veins produced by Pencillium roqueforti	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4069000	Other cheese	40	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
4071100	Fertilised eggs of fowls of the species Gallus domesticus:	30	30	TR	27	24	21	18	15	15	15	15	15	15
4071910	Fertilised eggs of ducks	30	30	TR	27	24	21	18	15	15	15	15	15	15
4071990	Fertlised eggs of other birds	30	30	TR	27	24	21	18	15	15	15	15	15	15
4072100	Other fresh eggs of fowls of the species Gallus domesticus :	30	30	TR	27	24	21	18	15	15	15	15	15	15
4072900	Other fresh eggs of other birds	30	30	TR	27	24	21	18	15	15	15	15	15	15
4079000	Other birds eggs (apart from fertilised and fresh eggs)	30	30	TR	27	24	21	18	15	15	15	15	15	15
4081100	Dried egg yolks	30	30	TR	27	24	21	18	15	15	15	15	15	15
4081900	Other egg yolks	30	30	TR	27	24	21	18	15	15	15	15	15	15



		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
4089100	Dried bird eggs not in shell	30	30	TR	27	24	21	18	15	15	15	15	15	15
4089900	Other bird eggs not in shell	30	30	TR	27	24	21	18	15	15	15	15	15	15
4090000	Natural Honey	60	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	0	EXC	EXC	EXC
4100010	Edible products of wild animals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
4100020	Turtle eggs and salanganes' nests (birds' nests)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
4100090	Other edible products of animal origin nes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7011000	Seed of potato fresh or chilled	30	30	TR	27	24	21	18	15	15	15	15	15	15
7019000	Other potatoes fresh or chilled	30	30	TR	27	24	21	18	15	15	15	15	15	15
7020000	Tomatoes fresh or chilled	30	30	TR	27	24	21	18	15	15	15	15	15	15
7031010	Onions fresh or chilled	30	0	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7031020	Shallots fresh of chilles	30	0	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7032000	Garlic fresh of chilled	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7039000	Leeks and other alliaceous vegetables fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7041000	Cauliflowers and headed brococoli fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7042000	Brussels sprouts fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
7049000	Other edible brassicas vegetables (cabbage, kohlrata, kala etc) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7051100	Cabbage lettuce	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7051900	other lettice	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7052100	witloof chicory	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7052900	other chicory	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7061000	carrots and turnips fresh of chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7069010	horse radish fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7069020	other radish fresh of chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7069030	salad beetroot fresh of chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7069090	other edible roots (salsify, celeriac etc) fresh or chiled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7070000	cucumbers or gherkins, fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7081000	peas fresh or chilled	30	30	TR	27	24	21	18	15	15	15	15	15	15
7082000	beans fresh or chilled	30	30	TR	27	24	21	18	15	15	15	15	15	15
7089000	other leguminous vegetables fresh of chilled	30	30	TR	27	24	21	18	15	15	15	15	15	15
7092000	Asparagus fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0



110.0.1		SR	ER	Tariff		Sched	ule of '	Tariff R	ate Co	ncessio	ns (%)	over T	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
7093000	Aubergines (egg-plants) fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7094000	celery other than celeraic fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7095100	mushrooms of the genus agaricus fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7095900	other mushrooms and truffles fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7096010	green chilli fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7096090	other fruits of the genus capsicum or pimenta	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7097000	spinach, new zealand spinach and orache spinach	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7099100	Globe artichokes fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099200	olives fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099310	Pumpkins fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099320	Squash fresh of chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099330	Bitter gourd fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099340	Bottle gourd fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099350	Snake gourd fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099360	Coccinia (Kundru) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099390	Other gourd fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
7099910	green pepper fresh or chilled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7099930	Okra/lady finger (Bhindi) fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7099990	other vegetables fresh or chilled	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7101000	potatoes frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7102100	peas frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7102200	frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7102900	other leguminous vegetables frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7103000	spinach, new zealand spinach and orache spinach frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7104000	sweet corn frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7108010	terragon frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7108090	other vegetables frozen	30	30	TR	27	24	21	18	15	15	15	15	15	15
7109000	mixtures of vegetables frozen	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7112000	olives provisional preserved	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7114000	cucumbers and gherkins provisionally preserved	30	30	TR	27	24	21	18	15	15	15	15	15	15
7115100	mushrooms of the gensus agaricus provisionally preserved	30	30	TR	27	24	21	18	15	15	15	15	15	15
7115900	other mushrooms and truffles provisionally preserved	30	30	TR	27	24	21	18	15	15	15	15	15	15



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
7119010	green pepper in brine	30	30	TR	27	24	21	18	15	15	15	15	15	15
7119020	assorted canned vegetables	30	30	TR	27	24	21	18	15	15	15	15	15	15
7119090	other vegetables provisionally preserved	30	30	TR	27	24	21	18	15	15	15	15	15	15
7122000	onions dried	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7123100	mushrooms of the genus agaricus dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7123200	Wood ears dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7123300	jelly fungi dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7123900	Other mushrooms and truffles dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7129010	Asparagus dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7129020	Dehydrated garlic powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
7129030	Dehydrated garlic flakes	30	30	TR	27	24	21	18	15	15	15	15	15	15
7129040	Dried garlic	30	30	TR	27	24	21	18	15	15	15	15	15	15
7129050	Marjoram, oregano	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7129060	Potatoes dried	30	30	TR	27	24	21	18	15	15	15	15	15	15
7129090	Other vegetable dried	30	30	TR	27	24	21	18	15	15	15	15	15	15
7131010	Yellow peas dried	50	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
7131020	Green peas dried	50	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7131090	Other peas dried	50	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7132010	Kabuli Chana dried	70	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7132020	Bengal gram dried	70	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7132090	Other chickpeas dried	70	60	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7133110	Beans Of The Spp Vigna Mungo (L.) Hepper dried	30	0	TEI	0	0	0	0	0	0	0	0	0	0
7133190	Beans Of The Spp Vigna Radiata (L.) Wilczek dried	30	0	TEI	0	0	0	0	0	0	0	0	0	0
7133200	Small red (Adzuki) Beans (Phaseolus or Vigna angularis) dried	30	0	TEI	0	0	0	0	0	0	0	0	0	0
7133300	Kidney Beans, including white pea Beans (Phaseolus vulgaris) dried	30	0	TEI	0	0	0	0	0	0	0	0	0	0
7133400	Bambara beans (Vigna subterranea or Voandzeia subterranea) dried	30	nil/ 20	TR	18	16	14	12	10	10	10	10	10	10
7133500	Cow peas (Vigna unguiculata) dried	30	0	TEI	0	0	0	0	0	0	0	0	0	0
7133910	Guar seeds dried	30	0	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7133990	Other beans dried	30	0	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7134000	Lentils	50	10	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7135000	Broad Beans (Vicia faba var. major) and horse Beans (Vicia faba var. equina, Vicia faba var. minor)	30	0	TEI	0	0	0	0	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
7136000	Pigeon peas (Cajanus cajan)	30	10	TR	9	8	7	6	5	5	5	5	5	5
7139010	Other leguminous vegetables Split	30	0	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7139090	Other leguminous vegetables unsplit	30	0	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
7141000	Manioc (cassava)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7142000	Sweet potatoes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7143000	Yams(Dioscorea spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7144000	Taro(Colocasia spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7145000	Yautia(Xanthosoma spp.)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
7149010	Sago pith	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
7149090	Other roots and tubers (arrowroot, salep, artichokes etc)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8011100	Desiccated coconuts	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8011210	Fresh coconuts in the inner shell (endocarp)	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8011220	Dried coconuts in the inner shell (endocarp)	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8011290	Other coconuts in the inner shell (endocarp)	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8011910	Other fresh coconuts	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8011920	Other dried coconuts	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8011990	Other coconuts	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8012100	In shell Brazil nuts	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8012200	Shelled Brazil nuts	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8013100	In shell cashew nuts	30	3	TEI	0	0	0	0	0	0	0	0	0	0
8013210	Cashew kernels, broken	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8013220	Cashew kernel, whole	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8013290	Other shelled Cashew	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8021100	In shell almonds	Rs 42 per kg	Rs 35 per kg	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8021200	Shelled shell driedalmonds	Rs 120 per kg	Rs 100 per kg	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8022100	In Shell hazelnuts or filberts	30	10	TEI	0	0	0	0	0	0	0	0	0	0
8022200	Shelled hazelnuts or filberts	30	10	TEP over 5 years	10	8	5	3	0	0	0	0	0	0
8023100	In shell walnuts	120	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8023200	Shelled walnuts	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8024100	In shell chestnuts	30	30	TEI	0	0	0	0	0	0	0	0	0	0



110.0 1	n 1 4	SR	ER	Tariff		Sched	ale of T	ariff R	ate Cor	ncession	ns (%)	over Te	en years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8024200	Shelled chestnuts	30	30	TEP over 5 years	0	0	0	0	0	0	0	0	0	0
8025100	In shell pistachios	30	10	TR	9	8	7	6	5	5	5	5	5	5
8025200	Shelled pistachios	30	10	TR	9	8	7	6	5	5	5	5	5	5
8026100	In shell macadamia nuts	30	30	TR	27	24	21	18	15	15	15	15	15	15
8026200	Shelled macadamia nuts	30	30	TR	27	24	21	18	15	15	15	15	15	15
8027000	Kola nuts (Cola spp.)	30	30	TR	27	24	21	18	15	15	15	15	15	15
8028010	Whole areca nuts	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8028020	Split areca nuts	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8028030	Ground areca nuts	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8028090	Other areca nuts	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8029000	Other nuts	100	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8031010	Curry plantain	30	30	TR	27	24	21	18	15	15	15	15	15	15
8031090	Other plantains	30	30	TR	27	24	21	18	15	15	15	15	15	15
8039010	Bananas,fresh	30	30	TR	27	24	21	18	15	15	15	15	15	15
8039090	Other bananas	30	30	TR	27	24	21	18	15	15	15	15	15	15
8041010	Fresh dates	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8041020	Soft dates	30	20	TEI	0	0	0	0	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8041030	Hard dates	30	20	TEI	0	0	0	0	0	0	0	0	0	0
8041090	Other dates	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8042010	Fresh figs	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8042090	Other figs	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8043000	Pineapples	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8044000	Avocados	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045010	Guavas, fresh or dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045021	Mangoes, fresh, Alphonso (Hapus)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045022	Mangoes, fresh, Banganapalli	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045023	Mangoes, fresh, Chausa	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045024	Mangoes, fresh, Dasheri	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045025	Mangoes, fresh, Langda	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045026	Mangoes, fresh, Kesar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045027	Mangoes, fresh, Totapuri	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8045028	Mangoes, fresh, Mallika	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045029	Mangoes, fresh, Other	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045030	Mangoes, sliced dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045040	Mango pulp	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8045090	Mangosteens	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8051000	Oranges	40	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8052100	Mandarins (including tangerines and satsumas)	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8052200	Clementines	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8052900	Wilkings and similar citrus hybrids	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8054000	Grape fruit,including pomelos	25	25	TEP over 5 years	20	15	10	5	0	0	0	0	0	0
8055000	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	40	30	TR	29	26	22	19	15	15	15	15	15	15
8059000	Other citrus fruit	30	30	TR	27	24	21	18	15	15	15	15	15	15
8061000	Fresh graps	40	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8062010	Raisins	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



**** 6 1		SR	ER	Tariff		Schedi	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	ŝ
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8062090	Other dried graps	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8071100	Water melons	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8071910	Musk melons	30	30	TR	27	24	21	18	15	15	15	15	15	15
8071990	Other melons	30	30	TR	27	24	21	18	15	15	15	15	15	15
8072000	Papaws	30	30	TR	27	24	21	18	15	15	15	15	15	15
8081000	Apples	75	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8083000	Pears	35	30	TEI	0	0	0	0	0	0	0	0	0	0
8084000	Quinces	35	30	TEI	0	0	0	0	0	0	0	0	0	0
8091000	Apricots	30	30	TEI	0	0	0	0	0	0	0	0	0	0
8092100	Sour cherries (Prunus cerasus)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8092900	Other cherries	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8093000	Peaches, including nectarine	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8094000	Plums and sloes	25	25	TEP over 5 years	20	15	10	5	0	0	0	0	0	0
8101000	Strawberries	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8102000	Raspberries, blackberries, mulberries and loganberries	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8103000	Black, white or red currants and gooseberries	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8104000	Cranberries, bilberries and other fruits of the genus vaccinium	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8105000	Kiwi fruit	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8106000	Durians	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8107000	Persimmons	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8109010	Pomegranates	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8109020	Tamarind, fresh	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8109030	Sapota (chico)	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8109040	Custard-apple (ata)	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8109050	Bore	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8109060	Lichi	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
8109090	Other fresh fruits	30	15	TR	14	13	11	10	8	8	8	8	8	8
8111010	Strawberries containing added sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8111020	Strawberries not containaing added sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8111090	Other strawberries	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8112010	Raspberries, blackberries, mulberries, logan- berries, black/white/ red currants and goose- berries containing added sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8112020	Raspberries, blackberries, mulberries, logan- berries, black/white/ red currants and goose- berries not containing added sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8112090	Other raspberries, blackberries, mulberries, loganberries, black/white/ red currants and gooseberries	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8119010	Fruits and nuts, uncooked or cooked by steaming/ boiling. frozen containing added sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8119090	Other fruits and nuts, uncooked or cooked by steaming/ boiling. frozen	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8121000	Cherries provisionally preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8129010	Mango slices in brine	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8129090	Other fruits and nuts provisionally preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8131000	Apricots dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
8132000	Prunes dried	25	25	TEP over 5 years	20	15	10	5	0	0	0	0	0	0
8133000	Apples dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8134010	Tamarind, dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
8134020	Singoda whole	30	30	TR	27	24	21	18	15	15	15	15	15	15
8134090	Other fruits dried	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8135010	Mixtures of nuts	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8135020	Mixtures of dried fruits	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
8140000	Peel of citrus fruit or melons, fresh, frozen, dried or provisionally preserved in brine,in sulphur water or in other preservative solutions	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
9011111	A Grade coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011112	B Grade coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011113	C Grade coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011119	Other coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011121	AB Grade arabica cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Schedi	ıle of T	ariff Ra	ate Con	cessio	ns (%)	over Te	n years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9011122	PB Grade arabica cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011123	C Grade arabica cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011124	B/B/B GRADE arabica cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011129	Other arabica cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011131	AB Grade rob parchment coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011132	PB Grade rob parchment coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011133	C Grade rob parchment coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011139	Other rob parchment coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011141	AB Grade rob cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011142	PB Grade rob cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011143	C Grade rob cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011144	B/B/B GRADE rob cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011145	Bulk rob cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9011149	Other rob cherry coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011190	Other coffee neither roasted nor decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9011200	Coffee not roasted but decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9012110	Coffee in bulk packing roasted but not decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9012190	Other coffee roasted but not decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9012210	Coffee in bulk packing roasted and decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9012290	Other coffee roasted and decaffeinated	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9019010	Coffee husks and skins	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9019020	Coffee substitutes containing coffee	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9019090	Other coffee	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9021010	Green tea (not fermented) content not exceeding 25 g.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9021020	Green tea (not fermented) Content exceeding 25 g. but not exceeding 1 kg.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9021030	Green tea (not fermented) Content exceeding 1 kg. but not exceeding 3 kg.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9021090	Other Green tea (not fermented) in packings < 3kg	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9022010	Green tea in packets with contents exceeding 3kg but not exceeding 20 kg. Paise per kg	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9022020	Green tea in bulk	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9022030	Green tea agglomerated in forms such as ball, brick and tablets paise per kg.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9022040	Green tea waste	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9022090	Other green tea (not fermented)	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9023010	Black tea (fermented) and party fermented content not exceeding 25 g.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9023020	Black tea (fermented) and party fermented Content exceeding 25 g. but not exceeding 1 kg.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9023030	Black tea (fermented) and party fermented Content exceeding 1 kg. but not exceeding 3 kg.	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9023090	Other Black tea (fermented) and party fermented in immediate packing of content < 3 kg	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9024010	Black tea (fermented) and party fermented Content exceeding 3 kg. But not exceeding 20 kg	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9024020	Black tea, leaf in bulk	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9024030	Black tea, dust in bulk	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9024040	Tea bags	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9024050	Black tea, agglomerated in forms such as ball, brick and tablets	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



		SR	ER	Tariff		Sched	ıle of T	ariff R	ate Cor	cessio	ns (%)	over Te	en years	ŝ
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9024060	Black tea, waste	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9024090	Other Black tea (fermented) and party fermented	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9030000	Mate	30	30	TR	27	24	21	18	15	15	15	15	15	15
9041110	Pepper, long	70	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041120	Light black pepper	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041130	Black pepper, garbled	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041140	Black pepper ungarbled	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041150	Green pepper, dehydrated	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041160	Pepper pinheads	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041170	Green pepper, frozen or dried	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041180	Pepper other than green, frozen	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041190	Other pepper neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9041200	Pepper Crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9042110	Fruits of genus Capsicum dried neither crushed nor ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9042120	Fruits of genus Pimenta dried neither crushed nor ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9042211	Chilly Power	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9042212	Chilly seeds	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9042219	Other fruits of genus capsicum crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9042221	Powder of genus pimenta	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9042229	Other fruits of genus pimenta	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9051000	Vanilla Neither crushed nor ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9052000	Vanilla Crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9061110	Cinnamon bark	30	30	TR	27	24	21	18	15	15	15	15	15	15
9061120	Cinnamon tree flowers	30	30	TR	27	24	21	18	15	15	15	15	15	15
9061190	Other cinnamon neither crushed or ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9061910	Cassia	30	30	TR	27	24	21	18	15	15	15	15	15	15
9061990	Other cinnamom tree flowers neither crushed or ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9062000	Cinnamon and cinnamon tree flowers Crushed or ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9071010	Cloves Extracted, neither crushed or ground	70	35	TR	33	30	26	22	18	18	18	18	18	18
9071020	Cloves Not Extracted (other than stem), neither crushed or ground	70	35	TR	33	30	26	22	18	18	18	18	18	18
9071030	Clove Stems neither crushed or ground	70	35	TR	33	30	26	22	18	18	18	18	18	18
9071090	Other cloves of seed quality neither crushed or ground	70	35	TR	33	30	26	22	18	18	18	18	18	18
9072000	Cloves Crushed or ground	70	35	TR	33	30	26	22	18	18	18	18	18	18



**** 6 1		SR	ER	Tariff		Sched	ule of T	ariff R	ate Con	cession	ns (%)	over Te	en years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9081110	Nutmeg In shell	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9081120	Nutmeg Shelled	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9081200	Nutmeg Crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9082100	Mace Neither crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9082200	Mace Crushed or ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9083110	Cardamoms Large (amomum) neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083120	Cardamoms Small (ellettaria,) alleppey green neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083130	Cardamoms Small coorg green neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083140	Cardamoms Small bleached, half bleached or bleachable neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083150	Cardamoms Small mixed neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083190	Other cardamoms neither crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083210	Cardamom Powder	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083220	Small cardamom seeds	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083230	Cardamom husk	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9083290	Other cardamoms crushed or ground	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Schedi	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9092110	Coriander Of seed quality neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9092190	Other coriander neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9092200	Coriander Crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9093111	Cumin black Of seed quality neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9093119	Other cumin neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9093121	Cumin other than black Of seed quality neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9093129	Other cumin other than black, neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9093200	Cumin Crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9096111	Anise Of seed quality neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9096119	Other anise neither crushed or ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9096121	Badian Of seed quality neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9096129	Other badian neither crushed or ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9096131	Caraway or fennel Of seed quality neither crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9096139	Other caraway or fennel neither crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15



		SR	ER	Tariff		Schedu	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9096141	Juniper berries Of seed quality neither crushed nor ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9096149	Other juniper berries neither crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9096210	Anise crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9096220	Badian crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9096230	Caraway or fennel crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9096240	Juniper berries crushed nor ground	30	30	TR	27	24	21	18	15	15	15	15	15	15
9101110	Fresh ginger neither crushed nor ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9101120	Dried, unbleached ginger neither crushed nor ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9101130	Dried, bleached ginger neither crushed nor ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9101190	Other ginger neither crushed nor ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9101210	Ginger Powder	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9101290	Other ginger crushed or ground	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9102010	Saffron stigma	30	30	TR	27	24	21	18	15	15	15	15	15	15
9102020	Saffron stamen	30	30	TR	27	24	21	18	15	15	15	15	15	15
9102090	Other saffron	30	30	TR	27	24	21	18	15	15	15	15	15	15
9103010	Fresh turmeric	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Schedi	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9103020	Dried turmeric	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9103030	Turmeric Powder	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9103090	Other turmeric	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9109100	Mixtures referred to in Note 1 (b) to this Chapter (mixtures of spices of two or more headings)	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
9109911	Celery seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109912	Fenugreek seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109913	Dill seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109914	Ajwain seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109915	Cassia torea seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109919	Other spices (thyme, bay leaves, curry etc) seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109921	Cassia powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109923	Celery powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109924	Fenugreek powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109925	Dill powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109926	Poppy powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109927	Mustard powder	30	30	TR	27	24	21	18	15	15	15	15	15	15



****		SR	ER	Tariff		Schedi	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
9109929	Other spices (thymes, bay leaves curry etc) powder	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109939	Other husk of spices	30	30	TR	27	24	21	18	15	15	15	15	15	15
9109990	Other forms of spices	30	30	TR	27	24	21	18	15	15	15	15	15	15
10011100	Durum wheat Seed	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
10011900	Other durum wheat	100	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
10019100	Other wheat and meslin Seed	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
10019910	Wheat	100	40	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
10019920	Meslin:	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
10021000	Rye Seed	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10029000	Other rye	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10031000	Barley Seed	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10039000	Other barley	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10041000	Oats Seed	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10049000	Other oats	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10051000	Maize Seed	70	50	TR	45	40	35	30	25	25	25	25	25	25
10059011	Dent corn (Zea mays var. indenta): Yellow	60	50	TR	45	40	35	30	25	25	25	25	25	25
10059019	Dent corn (Zea mays var. indenta): Other	60	50	TR	45	40	35	30	25	25	25	25	25	25



110.0.1	n 1 .	SR	ER	Tariff		Sched	ule of T	[ariff R	ate Co	ncessio	ns (%)	over T	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
10059020	Flint corn (Zea mays var. indurata)	60	50	TR	45	40	35	30	25	25	25	25	25	25
10059030	Pop corn (Zea mays var. everta)	60	50	TR	45	40	35	30	25	25	25	25	25	25
10059090	Other maize	60	50	TR	45	40	35	30	25	25	25	25	25	25
10061010	Rice in the hust (paddy) Of seed quality	80	80	TR	72	64	56	48	40	40	40	40	40	40
10061090	Other rice in the husk (paddy)	80	80	TR	72	64	56	48	40	40	40	40	40	40
10062000	Husked (brown) rice	80	80	TR	72	64	56	48	40	40	40	40	40	40
10063010	Rice, parboiled	70	70	TR	63	56	49	42	35	35	35	35	35	35
10063020	Basmati rice	70	70	TR	63	56	49	42	35	35	35	35	35	35
10063090	Other semi milled or wholly milled rice	70	70	TR	63	56	49	42	35	35	35	35	35	35
10064000	Broken rice	80	80	TR	72	64	56	48	40	40	40	40	40	40
10071000	Grain sorghum Seed	80	50	TR	45	40	35	30	25	25	25	25	25	25
10079000	Other grain sorghum	80	50	TR	45	40	35	30	25	25	25	25	25	25
10081010	Buckwheat Of seed quality	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10081090	Other buckwheat	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10082110	Jawar seed	70	50	TR	45	40	35	30	25	25	25	25	25	25
10082120	Bajra seed	70	50	TR	45	40	35	30	25	25	25	25	25	25
10082130	Ragi seed	70	50	TR	45	40	35	30	25	25	25	25	25	25
10082910	Other Jawar	70	50	TR	45	40	35	30	25	25	25	25	25	25



**** 6 1		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
10082920	Other Bajra :	70	50	TR	45	40	35	30	25	25	25	25	25	25
10082930	Other Ragi	70	50	TR	45	40	35	30	25	25	25	25	25	25
10083010	Canary seeds Of seed quality	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10083090	Other canary seeds	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10084000	Fonio (Digitaria spp.)	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10085000	Quinoa (Chenopodium quinoa)	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10086000	Triticale	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10089010	Other cereals Of seed quality	0	0	TEI	0	0	0	0	0	0	0	0	0	0
10089090	Other cereals	0	0	TEI	0	0	0	0	0	0	0	0	0	0
11010000	Wheat or meslin flour.	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11022000	maize (corn) flour	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11029010	Rye flour	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11029021	Brown rice flour	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11029022	White rice flour	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11029029	Other rice four	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
11029090	Other cereal flour	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11031110	Groat of wheat	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11031120	Meal of wheat	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11031300	Meal Of maize (corn)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11031900	Meal Of other cereals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11032000	Pellets of cereals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11041200	Rolled or flaked grains Of oats	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11041900	Rolled or flaked grains Of other cereals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11042200	Worked grains (hulled, pearled, sliced or kibbled) Of oats	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11042300	Worked grains (hulled, pearled, sliced or kibbled) Of maize (corn)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11042900	Worked grains (hulled, pearled, sliced or kibbled) Of other cereals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11043000	Germ of cereals, whole, rolled, flaked or ground	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11051000	Flour, meal and powder of potatoes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
11052000	Flakes, granules and pellets of potatoes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11061010	Guar Meal	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11061090	Others meal and powder of dried leguminous vegetables	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11062010	Meal and powder Of sago	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11062020	Meal and powder Of manioc	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11062090	Meal and powder Of other roots and tubers	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11063010	Meal and powder Of tamarind	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11063020	Meal and powder Of singoda	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11063030	Mango flour	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11063090	Other meal and powder of HS 8 (fruits and nuts)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11071000	Malt Not roasted	40	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
11072000	Malt Roasted	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11081100	Wheat starch	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



110.0.1		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cessio	ns (%)	over Te	n years	6
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
11081200	Maize starch	50	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
11081300	Potato starch	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11081400	Manioc starch	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
11081910	Sago starch	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
11081990	Other starch	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
11082000	Inulin	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
11090000	Wheat gluten, whether or not dried	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12011000	Soya beans seed quality	45	45	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12019000	Other soya beans	45	45	TR	43	38	33	28	23	23	23	23	23	23
12023010	Groundnut H.P.S seed	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12023090	Other groundnut	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12024110	Groundnut in shell H.P.S:	30	30	TR	27	24	21	18	15	15	15	15	15	15
12024190	Other groundnut in shell	30	30	TR	27	24	21	18	15	15	15	15	15	15
12024210	Groundnut Kernels, H.P.S.	30	30	TR	27	24	21	18	15	15	15	15	15	15
12024220	Groundnut Kernels, other	30	30	TR	27	24	21	18	15	15	15	15	15	15



110.0.1	n 1 .	SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	cessio	ns (%)	over Te	en years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12024290	Other groundnut	30	30	TR	27	24	21	18	15	15	15	15	15	15
12030000	Copra.	70	70	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12040010	Linseed Of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12040090	Other linseed	30	30	TR	27	24	21	18	15	15	15	15	15	15
12051000	Rape or colza seeds Of seed quality	30	30	TR	27	24	21	18	15	15	15	15	15	15
12059000	Other rape or colza seeds	30	30	TR	27	24	21	18	15	15	15	15	15	15
12060010	Sunflower seeds Of seed quality	30	30	TR	27	24	21	18	15	15	15	15	15	15
12060090	Other sunflower seeds	30	30	TR	27	24	21	18	15	15	15	15	15	15
12071010	Palm nuts	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12071090	Palm Kernels	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12072100	Cotton seed of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12072900	Other cotton seed	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12073010	Castor oil seeds Of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12073090	Othercastor oil seeds	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12074010	Sesamum seeds Of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12074090	Other sesamum seeds	30	30	TR	27	24	21	18	15	15	15	15	15	15
12075010	Mustard seeds Of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12075090	Other mustard seeds	30	30	TR	27	24	21	18	15	15	15	15	15	15
12076010	Safflower seeds Of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12076090	Other safflower seeds	30	30	TR	27	24	21	18	15	15	15	15	15	15
12077010	Melon seeds Of seed quality	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12077090	Other melon seeds	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12079100	Poppy seeds	70	20	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12079910	Ajams	30	30	TR	27	24	21	18	15	15	15	15	15	15
12079920	Mango kernel	30	30	TR	27	24	21	18	15	15	15	15	15	15
12079930	Niger seed	30	30	TR	27	24	21	18	15	15	15	15	15	15
12079940	Kokam	30	30	TR	27	24	21	18	15	15	15	15	15	15
12079990	Other oilseed and oleaginous fruits	30	30	TR	27	24	21	18	15	15	15	15	15	15
12081000	Flours and meals Of soya beans	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12089000	Flours and meals of other oil seeds or oleoginous fruits	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12091000	Sugar beet seed	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12092100	Lucerne (alfalfa) Seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12092200	Clover (Trifolium spp.) Seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0



TTO 0 1		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12092300	Fescue seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12092400	Kentucky Blue grass (Poa pratensis L.) Seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12092500	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) Seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12092910	Australian lupin seeds	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12092990	Other seeds of forage plants	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12093000	Seeds of herbaceous plants cultivated principally for their flowers	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12099110	Seeds Of cabbage	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099120	Seeds Of cauliflower	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099130	Seeds Of onion	10	5	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12099140	Seeds Of pea	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099150	Seeds of radish	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099160	Seeds Of Tomato	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099170	Seeds Of chilly of genus Capsium	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0



		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cessio	ns (%)	over Te	n years	\$
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12099190	Other vegetable seeds	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099910	Fruit seeds for planting or sowing	10	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
12099990	Other seeds, fruits and spores of a kind used for sowing	10	5	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12102000	Hop cones,ground ,powdered or in the form of pellets	30	30	TR	27	24	21	18	15	15	15	15	15	15
12112000	Ginseng roots	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12113000	Coca leaf	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12114000	Poppy straw	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12115000	Ephedra	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119011	Ambrette seeds	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119012	Nuxvomica,dried ripe seeds	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119013	Psyllium seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119014	Neem seed	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119015	Jojoba seed	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



110.0.1		SR	ER	Tariff		Sched	ule of T	ariff Ra	ate Cor	cession	ns (%)	over Te	n year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12119019	Other seeds used in pharmacy or as agro chemicals	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12119021	Belladona leaves	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119022	Senna leaves and pods	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119023	Neem leaves, powder	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119024	Gymnema powder	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119025	cubeb powder	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119026	Pyrethrum	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119029	Other leaves, powder, flowers and pods used in pharmacy or as agro chemicals	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119031	Cascara sagrada bark	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119032	Psyllium husk	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119033	Camboge fruit rind	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119039	Other barks, husk or rinds used in pharmacy or as agro chemicals	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119041	Belladona roots	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ıle of T	ariff Ra	ate Cor	cessio	ns (%)	over Te	n years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12119042	Galangal rhizomes and roots	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119043	lpecec dried rhizome and roots	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119044	Serpentina roots	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12119045	Zedovary roots	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119046	Kuth root	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12119047	Sarasaparilla roots	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119048	Sweet flag rhizomes	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119049	Other roots and rhizomes used in pharmacy or as agro chemicals	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119050	Sandalwood chips and dust	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119060	Vinca rosea herbs	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119070	Mint including leaves	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119080	Agarwood	30	15	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
12119091	Chirata	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119092	Tukmaria	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of]	Cariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12119093	Unab	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119094	Basil,hyssop,rosemary,sage and savory	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119095	Lovage	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119096	Garcenia	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12119099	Other plants and parts of plants used in pharmacy or as agro chemicals	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
12122110	Seaweeds fit for human consumption	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12122190	Other algae fit for human consumption	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12122910	Seaweeds not fit for human consumption	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12122990	Other algae not fit for human consumption	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12129100	Sugar beet	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12129200	Locust beans (carob)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12129300	Sugar cane	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12129400	Chicory roots	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
12129910	Kokam (cocum) flowers	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12129920	Mohua flowers	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12129990	Other fruit stones, kernel and other vegetable products used for human consumption	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12130000	cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in form of pellets	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12141000	Lucerne meal and pellets	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
12149000	Other forage products (swedes, mangolds, fodder roots, hay, clover, mainfoin, forage kale, lupines, vetches etc) whether or not in pellets	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13012000	Gum Arabic	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019011	Asian gum	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019012	African gum	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019013	Asafoetida	30	20	TEP over 5 years	18	14	9	5	0	0	0	0	0	0
13019014	Benjamin ras	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019015	Benjamin cowrie	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



110.0.1	n 1 .	SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
13019016	Karaya gum hastab	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019017	Tragacanth	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019018	Storax	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019019	Other natural gum	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019021	Copal	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019022	Dammar batu	30	20	TEP over 5 years	18	14	9	5	0	0	0	0	0	0
13019029	Other resins	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019031	Myrrh	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019032	Oilbanum or frankincense	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019033	Mastic gum	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019034	Xanthium gum	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019039	Other gum resins	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019041	Oleoresins of seeds	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



TTO 0 1		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
13019042	Oleoresins of fruits	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019043	Oleoresins of leaves	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019044	Oleoresins of spices	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019045	Oleoresins of flowers	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019046	Oleoresins of roots	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019049	Other oleoresins	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13019099	Lac	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13021100	Opium	30	30	TEI	0	0	0	0	0	0	0	0	0	0
13021200	Vegetable saps and extracts of liqourice	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13021300	Vegetable saps and extracts of hops	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13021400	Vegetable saps and extracts of Ephedra	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021911	Vegetable extracts of belladona	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021912	Vegetable extracts of cascara sagrada	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
13021913	Vegetable extracts of nuxvomica	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021914	Vegetable extracts of ginseng	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021915	Vegetable extracts of agarose	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021916	Vegetable extracts of neem	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021917	Vegetable extracts of gymnema	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021918	Vegetable extracts of garacenia or cambodge	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021919	Other vegetable extracts	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021920	Cashew shell liquid , crude	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021930	Purified and distilled cashew shell liquid (CNSL)	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13021990	Other vegetable saps	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13022000	Pectic substances, pectinates and pectates	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
13023100	Agar-agar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13023230	Guargum treated and pulverised	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



TTO 0 1		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
13023240	Kappa carrageenan	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13023290	Other mucilages and thickners derived from locust beans, locust bean seeds or guar seeds	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
13023900	Other mucilages and thickners derived from other vegetable products	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14011000	Bamboos	30	25	TR	23	20	18	15	13	13	13	13	13	13
14012000	Rattans	30	30	TR	27	24	21	18	15	15	15	15	15	15
14019010	Canes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14019090	Other vegetable materials of a kind used primarily used for plaiting (ex: reeds, rushes, osier, raffiac, cleaned bleached or dyed cereal straw, lime bark etc)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14042000	Cotton linters	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049010	Bidi wrappper leaves	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049021	Soap nuts powder	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049029	Other soap nuts	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049030	Hard seeds,pips,hulls and nuts, of a kind used primarily for carving	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049040	Betel leaves	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of '	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
14049050	Indian katha	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049060	Coconut shell , unworked	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049070	Rudraksha seeds	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
14049090	Other vegetable products nes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15011000	Lard	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15012000	Other pig fat (other than lard)	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15019000	Poultry fat	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15021010	Mutton tallow	15	15	TEP over 5 years	12	9	6	3	0	0	0	0	0	0
15021090	Other tallow (other than mutton)	15	15	TEP over 5 years	12	9	6	3	0	0	0	0	0	0
15029010	Unrendered fats of bovine animals, sheep or goat	15	15	TEP over 5 years	12	9	6	3	0	0	0	0	0	0
15029020	Rendered fats or solvent extraction fats of bovine animals, sheep or goat	15	15	TEP over 5 years	12	9	6	3	0	0	0	0	0	0
15029090	Other fats of bovine animals, sheep or goat	15	15	TEP over 5 years	12	9	6	3	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of '	Cariff R	ate Co	ncessio	ns (%)	over T	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15041010	cod liver oil	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15041091	squid liver oil	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15041099	other fish liver oil and their fractions	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15042010	fish body oil	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15042020	fish lipid oil	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15042030	sperm oil from fish	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15042090	Other fats and oils and their fractions of fish, other than fish liver oil.	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15043000	Fats and oils and their fractions, of marine mammals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15050010	Wood alcohol (including lanolin alcohol)	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
15050020	wool grease,crude	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0
15050090	other wool grease and fatty substances derived therefrom	30	15	TEP over 5 years	14	12	8	4	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of '	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15060010	Neats Foot oil and fats from bone or waste	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15060090	Other animal fats and oils and their fractions, not chemically modified	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15071000	Soyabean crude oil, whether or not degummed	45	5	TEP over 5 years	4	3	2	1	0	0	0	0	0	0
15079010	Edible grade soyabean oil and its fractions	45	18	TR	17	14	11	8	5	5	5	5	5	5
15079090	Other soya bean oil and its fractions not chemically modified	45	33	TR	32	25	19	12	5	5	5	5	5	5
15081000	Crude groundnut oil and its fractions	100	35	TR	33	30	26	22	18	18	18	18	18	18
15089010	Deodorized (Salad Oil) groundnut oil and its fractions	100	45	TR	43	38	33	28	23	23	23	23	23	23
15089091	Edible grade groundnut oil and its fractions	100	45	TR	43	38	33	28	23	23	23	23	23	23
15089099	Other groundnut oil and its fractions, not chemically modified	100	100	TR	90	80	70	60	50	50	50	50	50	50
15091000	Virgin olive oil	45	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15099010	Edible grade oilve oil	40	40	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15099090	Other oilve oil and its fractions, not chemically modified	40	40	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15100010	Crude oil obtained solely from olive	45	35	TR	33	30	26	22	18	18	18	18	18	18
15100091	Edible grade oils and its fractions obtained solely from olives	45	45	TR	43	38	33	28	23	23	23	23	23	23



**** 0 1		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15100099	Other oils and their fractions obtained solely from olives	45	45	TR	43	38	33	28	23	23	23	23	23	23
15111000	Crude palm oil (CPO)	100	8	TR	7	7	6	6	5	5	5	5	5	5
15119010	Refined bleached deoderised palm oil	100	18	TR	17	14	11	8	5	5	5	5	5	5
15119020	Refined bleached deoderised palmolein	100	18	TR	17	14	11	8	5	5	5	5	5	5
15119030	Refined bleached deoderised palm stearin	100	8	TEP over 5 years	7	6	4	2	0	0	0	0	0	0
15119090	Other palm oil and its fractions, not chemically modified	100	18	TEP over 5 years	16	12	8	4	0	0	0	0	0	0
15121110	Sunflower seed oil	100	5	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
15121120	Safflower seed oil (kardi seed oil)	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15121910	Sunflower oil, edible grade	100	18	TEP over 5 years	16	12	8	4	0	0	0	0	0	0
15121920	Sunflower oil, non-edible grade (othe than crude oil)	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15121930	Safflower oil, edible grade	100	45	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
15121940	Safflower oil, non-edible grade	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15121990	Other sunflower seed or safflower oil and fractions thereof	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15122100	Crude cooton-seed oil, whether or not gossypol has been removed	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15122910	Edible grade cotton-seed oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15122990	Other cotton-seed oil and its fractions	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15131100	Crude coconut oil	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15131900	Other coconut (copra) oil and its fractions	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15132110	Crude Palm kernel oil	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15132120	Crude Babbasu oil	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15132910	Refined Palm kernel oil and its fractions	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15132920	Refined Babbasu oil and its fractions edible grade	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15132930	Refined Babbasu oil and its fractions, other than edible grade	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15132990	Other palm kernel, or babassu oil and its fractions, not chemically modified	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15141110	Low erucic acid Crude Colza oil	75	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15141120	Low erucic acid Crude Rape oil	75	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15141190	Other crude low eruric acid rape or colza oil and its fractions	75	35	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Sched	ule of '	Tariff R	ate Co	ncessio	ns (%)	over T	en year	's
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15141910	Refined colza oil of edible grade	75	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15141920	Refined rapeseed oil of edible grade	75	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15141990	Other refined low erucic acid rape or colza oil and its fractions	75	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15149110	High erucic acid crude Colza oil	75	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15149120	Crude Mustard oil	75	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15149190	High erucic acid Crude Rapeseed oil	75	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15149910	Refined colza oil of edible grade	75	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15149920	Refined mustard oil of edible grade	75	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15149930	Refined rapeseed oil of edible grade	75	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15149990	Other rape, colza or mustard oil and its fraction, not chemically modified.	75	75	TEP over 5 years	60	45	30	15	0	0	0	0	0	0
15151100	Linseed Crude oil	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15151910	Edible grade linseed oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15151990	Other linseed oil and its fractions	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0



**** 6 1		SR	ER	Tariff		Sched	ule of '	Tariff R	ate Co	ncessio	ns (%)	over T	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15152100	Crude maize (corn) oil	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15152910	Edible grade maize (corn) oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15152990	Other maize(corn) oil and is fractions	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15153010	Edible grade castor oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15153090	Other castor oil and its fractions	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15155010	Crude sesame oil	100	35	TEP over 5 years	32	24	16	8	0	0	0	0	0	0
15155091	Edible grade sesame oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15155099	other sesame oil and its fractions	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15159010	Fixed vegetables oils, namely the following: cul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15159020	Fixed vegetables oil, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khkon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15159030	Fixed vegetables oils, namely the cardamom oil, chillies or capsicum oil, turmeric oil, jwain seed oil, niger seed oil, garlic oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over To	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15159040	Fixed vegetables oils of edible grade namely the following the following: mango kernel oil, mahua oil, rice bran oil	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15159091	Edible grade of other fixed vegetable oils and its fractions	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15159099	Other than edible grade of other fixed vegetable oils and its fractions	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15161000	Animal fats and oils and their fractions partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15162011	Edible grade cotton-seed oil partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15162019	Other than edible grade cotton- seed oil partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	100	80	TEP over 5 years	64	48	32	16	0	0	0	0	0	0
15162021	Edible grade groundnut oil partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15162029	Other than edible grade groundnut oil partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	100	80	TEP over 5 years	64	48	32	16	0	0	0	0	0	0
15162031	Hydrogenated castor oil Edible grad, inter-esterified, re- esterified or elaidinised	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15162039	Other hydrogenated castor oil inter-esterified, re-esterified or elaidinised	100	80	TEP over 5 years	64	48	32	16	0	0	0	0	0	0



**** 0 1		SR	ER	Tariff		Sched	ule of '	Tariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15162091	Other vegetable oils and fats, edible grade partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15162099	Non edible grade vegetable oils and fats partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	100	80	TEP over 5 years	64	48	32	16	0	0	0	0	0	0
15171010	Margarine excluding liquid margarine of animal origin	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15171021	Margarine excluding liquid of vegetable origin Edible grade	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15171022	Linoxyn	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15171029	Other non edible grade of margarine of vegetable origin	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15179010	Sal fat (processed or refined)	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15179030	Imitation lard of animal origin	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15179040	Imitation lard of vegetables origin	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15179090	Other edible mixtures or preparations of animal or vegetable fats or oils of fractions of different fats and oils of HS 15.	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15180011	Edible grade Linseed oil boiled, oxidised, dehydrated, suplohurised, blown, polymerised by heat in vacuum or in intert gas of otherwise chemically modified	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0



**** 0 1		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15180019	Non edible grade Linseed oil boiled, oxidised, dehydrated, suplohurised, blown, polymerised by heat in vacuum or in intert gas of otherwise chemically modified	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15180021	Edible grade castor oil dehydrated	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15180029	Non edible grade castor oil dehydrated	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15180031	Other vegetable oils Edible grade boiled, oxidised, dehydrated, suplohurised, blown, polymerised by heat in vacuum or in intert gas of otherwise chemically modified	100	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
15180039	Other vegetable oils non Edible grade boiled, oxidised, dehydrated, suplohurised, blown, polymerised by heat in vacuum or in intert gas of otherwise chemically modified	100	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
15180040	Animal oils and fats boiled, oxidised, dehydrated, suplohurised, blown, polymerised by heat in vacuum or in intert gas of otherwise chemically modified	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0
15200000	Glycerol , crude; glycerol waters and glycerol lyes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15211011	Edible carnauba wax for waxing fresh fruits and vegetables	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15211019	Other carnauba waxes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	ariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
15211090	Other vegetable waxes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15219010	Beewax whether or not coloured	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15219020	Shellac wax whether or not coloured	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15219090	Other insect waxes and spermaceti wheterhe or not refined or coloured	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15220010	Degras	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15220020	Soap stocks	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
15220090	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16010000	Sausages and similar products, of meat meat offal or bloods; food preparations based on these products	100	100	TR	90	80	70	60	50	50	50	50	50	50
16021000	Homogenised preparations of prepared or preserved meat, meat offal or blood	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16022000	Prepared or preserved preparations of liver of any animal	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16023100	Prepared or preserved meat of turkeys	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16023200	Prepared or preserved meat of fowls of the species Gallus domesticus	100	100	TEP over 5 years	80	60	40	20	0	0	0	0	0	0



***		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over To	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
16023900	Other Prepared or preserved preparations of meat, meat offal or blood	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16024100	Hams and cuts thereof of swine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
16024200	Shoulders and cuts thereof of swine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
16024900	Other preparations, including mixtures of swine	30	30	TEI	0	0	0	0	0	0	0	0	0	0
16025000	Prepared or preserved meat of bovine animals	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16029000	Other, including preparations of blood of any animal	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16030010	Extracts and juices of meat	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16030020	Extracts of fish	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16030090	Extracts and juices of crustaceans, molluscs and other aquatic invertibrates	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041100	Salmon whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041210	Pickled herrings whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041290	other herrings whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041310	sardines, sardinella and brisling whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
16041320	sprats whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041410	Tunas whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041490	Skipjack and atlantic bonito whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041500	mackerel whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041600	anchovies whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041700	Eels whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041800	Shark fins whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16041900	other fish whole or in pieces but not minced	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16042000	Other prepared or preserved fish	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16043100	Caviar prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16043200	Caviar substitutes prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16051000	Crab prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16052100	Shrimps and prawns not in airtight container prepared or preserved	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Schedi	ıle of T	ariff R	ate Cor	cessio	ns (%)	over Te	en years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
16052900	Other shrimps and prawns prepared or preserved	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
16053000	Lobster prepared or preserved	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
16054000	Other crustaceans prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055100	Oysters prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055200	Scallops. Including queen scallops prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055300	Mussels prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055400	Cuttle fish and squid prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055500	Octopus prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055600	Clams, cockles and arkshells	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055700	Abalone prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055800	Snails, other than sea snails prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16055900	Other molluscs prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16056100	Sea cucumbers prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncession	ns (%)	over Te	en years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
16056200	Sea urchins prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16056300	Jellyfish prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
16056900	Other acquatic invertibrates prepared or preserved	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17011200	beet sugar	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17011310	Cane jaggery without centrifugation, with sucrose content in dry state by polarimeter is >69 degrees but <93 degreesv	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17011320	Khandasari sugar without centrifugation, with sucrose content in dry state by polarimeter is >69 degrees but <93 degrees	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17011390	other cane sugar obtained without centrifugation, with sucrose content in dry state by polarimeter is >69 degrees but <93 degrees	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17011410	Cane jaggery without centrifugation, with sucrose content in dry state by polarimeter is <69 degrees'	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17011420	Khandasari sugar without centrifugation, with sucrose content in dry state by polarimeter is <69 degrees'	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17011490	Other cane sugar without centrifugation, with sucrose content in dry state by polarimeter is <69 degrees'	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



**** 0 1		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
17019100	Refined sugar containing added flavouring or colouring matter	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17019910	Sugar cubes	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17019990	Other cane or beet sugar or chemically pure sucrose	100	100	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
17021110	Lactose and lactose syrup >99% of lactose in solid form	30	25	TEP over 5 years	22	17	12	6	0	0	0	0	0	0
17021190	Lactose and lactose syrup >99% of lactose in other than solid form	30	25	TEP over 5 years	22	17	12	6	0	0	0	0	0	0
17021910	Lactose and lactose syrup <99% of lactose in solid form	30	25	TEP over 5 years	22	17	12	6	0	0	0	0	0	0
17021990	Lactose and lactose syrup <99% of lactose in other than solid form	30	25	TEP over 5 years	22	17	12	6	0	0	0	0	0	0
17022010	Maple sugar and maple syrup in solid form	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17022090	Maple sugar and maple syrup in other than solid form	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17023010	Glucose, liquid containing <20% fructose	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17023020	Glucose, solid containing <20% fructose	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17023031	Dextrose in solid form containing <20% fructose but EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17023039	Dextrose in other than solid form contaning <20% fructose but exluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



		SR	ER	Tariff		Sched	ule of T	Cariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
17024010	Glucose, liquid with fructose > 20% but < 50% but EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17024020	Glucose, solid with fructose >20% but <50% but EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17024031	Dextrose in solid form containing >20% but <50% fructose EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17024039	Dextrose in other than solid form containing >20% but <50% fructose EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17025000	Chemically pure fructose	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17026010	Other fructose and fructose syrup in solid form containing >50% fructose EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17026090	Other fructose and fructose syrup in other than solid form containing >50% fructose EXCluding invert sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17029010	Palmyra sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17029020	Chemically pure maltose	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17029030	Artificial honey, whether or not mixed with natural honey	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17029040	Caramel	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17029050	Insulin syrup	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
17029090	Other sugar and sugar syrup blends including invert sugar containing in the dry state 50% by weight of fructose	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17031000	Cane molasses	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17039010	Molasses, edible	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17039090	other non edible molasses resulting from the extraction or refining of sugar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17041000	Chewing gum, whether or not sugar coated	45	45	TEP over 5 years	36	27	18	9	0	0	0	0	0	0
17049010	Jelly confectionary	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17049020	Boiled sweets, whether or not filled	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17049030	Toffees, caramels and similar sweets	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
17049090	other sugar confectionery (including white chocolate) not containing cocoa	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18010000	Cocoa Beans, whole or broken, raw, or roasted	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18020000	Cocoa shells, husks, skins and other cocoa waste	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18031000	Cocoa paste, not defatted	30	30	TR	27	24	21	18	15	15	15	15	15	15
18032000	Cocoa paste, wholly or partly defatted	30	30	TR	27	24	21	18	15	15	15	15	15	15



**** 0 1		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
18040000	Cocoa Butter, Fat and Oil	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18050000	Cocoa Powder, not containing added sugar or other sweetening matter	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18061000	Cocoa powder, containign added sugar or other sweetening matter	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18062000	Other chocolate preparations of cocoa in blocks, slabs or bars weighing more than 2 kg. Or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content EXCeeding 2 kg.	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18063100	Other chocolate preparations of cocoa filled weighing less than 2 kg	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18063200	Other chocolate preparations of cocoa not filled weighing less than 2 kg	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
18069010	Chocolate and chocolate products	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
18069020	Sugar confectionary containing cocoa	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
18069030	Spreads containing cocoa	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
18069040	Preparations containing cocoa for making beverages	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
18069090	Other chocolate and other food preparations containing cocoa	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
19011010	Malted milk (including powder)	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0



****		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
19011090	Other malt preparations suitable for infants or young children put up for retail sale	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
19012000	Mixes and doughs for the preparation of bakers' wares of heading 1905	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19019010	Malt extract	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19019090	Other food preparations of flour, gorats, meal, starch or malt extract <40% cocoa, food preparation of milk and milk products (HS 0401-0404) <5% cocoa	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19021100	Uncooked pasta not stuffed or otherwise prepared containing eggs	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19021900	Uncooked pasta not stuffed or otherwise prepared without eggs	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19022010	Stuffed pasta cooked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19022090	Other stuffed pasta not cooked	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19023010	Other dried pasta cooked and unstuffed	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19023090	Other pasta cooked and unstuffed	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19024010	Unprepared couscous	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19024090	Other couscous prepared	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19030000	Tapioca and substitutes therefor prepared from starch, Iin the form of flakes, grains, pearls, siftings on in the similar forms	50	30	TEI	0	0	0	0	0	0	0	0	0	0



**** 0 1		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	's
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
19041010	Corn flakes	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19041020	Paws, mudi and the like	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19041030	Bulgur wheat	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19041090	Other prepared foods obtained by the swelling or roasting of cerelas and cereal products	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19042000	Prepared foods obtainied from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19043000	Bulgur wheat	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19049000	Other cereals (other than maize) in grains or flake (EXCept flour, grouts, meal), pre cooked or otherwise prepared	30	30	TEI	0	0	0	0	0	0	0	0	0	0
19051000	Crispbread	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19052000	Gingerbread and the like Sweet biscuits; waf- fles and wafers:	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19053100	Sweet biscuits	45	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
19053211	Communion wafers coated with chocolate or containing chocolate	45	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
19053219	Other communion wafers	45	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0
19053290	Other waffles and wafers	45	30	TEP over 5 years	27	21	14	7	0	0	0	0	0	0



**** 0 1	.	SR	ER	Tariff		Sched	ule of T	ariff R	ate Co	ncessio	ns (%)	over To	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
19054000	Rusks, toasted bread and similar toasted products	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19059010	Pastries and cakes	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19059020	Biscuits not elsewhere specified or included	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19059030	Extruded or expanded products of bakerware, savoury or salted	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19059040	Pappad	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
19059090	Other bakerwares wheterh of containing cocoa, , empty cachets of a kind suitable or pharmaceutical use, sealing wafers, rice paper and similar products	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
20011000	Cucumbers and gherkins	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20019000	Other vegetable fruits, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20021000	Tomatoes prepared or preserved, whole or in pieces	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20029000	Other tomatoes prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20031000	Mushrooms of the genus Agaricus, prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20039010	Truffles	30	30	TEI	0	0	0	0	0	0	0	0	0	0



**** O 1		SR	ER	Tariff		Sched	ule of]	Cariff R	ate Co	ncessio	ns (%)	over T	en year	'S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
20039090	Other mushrooms (other than of genus agaricus), prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20041000	Potatoes, prepared or preserved, frozen	35	35	TEI	0	0	0	0	0	0	0	0	0	0
20049000	Other vegetables and mixtures of vegetables, prepared or preserved, frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20051000	Homogenised vegetables, prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20052000	Potatoes, prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20054000	Peas (pisum, sativum), prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20055100	Beans, shelled, prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20055900	Other beans, prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20056000	Asparagus, prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20057000	Olives, prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20058000	Sweet corn (Zea mays var. saccharata) pre- pared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20059100	Bamboo shoots prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20059900	Other vegetable or vegetable preparations prepared or preserved, not frozen	30	30	TEI	0	0	0	0	0	0	0	0	0	0



110.0.1		SR	ER	Tariff		Schedu	ıle of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
20060000	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRE- SERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20071000	Homogenised preparations in form of jams, jellies, marmalades, fruit or nut puree/paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20079100	Citrus fruit jams, jellies, marmalades, fruit or nut puree/paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20079910	mango jams, jellies, marmalades, fruit or nut puree/paste	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
20079920	Guava jams, jellies, marmalades, fruit or nut puree/paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20079930	Pine apple jams, jellies, marmalades, fruit or nut puree/paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20079940	Apple jams, jellies, marmalades, fruit or nut puree/paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20079990	Other fruit jams, jellies, marmalades, fruit or nut puree/paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20081100	Ground-nuts prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20081910	Cashew nut, roasted, salted or roasted and salted	45	45	TEI	0	0	0	0	0	0	0	0	0	0
20081920	Other roasted nuts and seeds	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20081930	Other nuts, otherwise preparted or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20081940	Other roasted and fried vegetable products prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
20081990	Other nuts and seeds prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20082000	Pineapple prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20083010	Orange prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20083090	Other citrus fruits prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20084000	Pears prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20085000	Apricots prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20086000	Cherries prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20087000	Peaches, including nectarines prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20088000	Strawberries prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089100	Palm hearts prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089300	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos Vaccinium vitis idaea) prepared or preserved	30	10	TEI	0	0	0	0	0	0	0	0	0	0
20089700	Mixtures of fruits and nuts prepared or preserved	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089911	Mango squash	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089912	Lemon squash	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089913	Orange squash	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089914	Pineapple squash	30	30	TEI	0	0	0	0	0	0	0	0	0	0



****		SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Cor	cessio	ns (%)	over Te	n years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
20089919	Other fruit squash	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089991	Fruit cocktail	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089992	Other prepared and preserved Grapes	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089993	Other prepared and preserved Apples	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089994	Other prepared and preserved Guava	30	30	TEI	0	0	0	0	0	0	0	0	0	0
20089999	Other prepared and preserved fruits	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
20091100	Frozen orange juice	35	35	TEP over 5 years	28	21	14	7	0	0	0	0	0	0
20091200	Orange juice not frozen, or a Brix value not EXCeeding 20	35	35	TEP over 5 years	28	21	14	7	0	0	0	0	0	0
20091900	Other orange juice of brix value > 20	35	35	TEP over 5 years	28	21	14	7	0	0	0	0	0	0
20092100	Grapefruit juice of a Brix value not EXCeeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20092900	Other grapefruit juice of Brix > 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20093100	Juice of any other single citrus fruit (other than orange/grapefruit) of a Brix value not EXCeeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20093900	Juice of any other single citrus fruit (other than orange/grapefruit) of a Brix value EX-Ceeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20094100	Pineapple juice of a Brix value not EXCeeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0



TTO C 1		SR	ER	Tariff		Sched	ule of T	ariff R	ate Cor	ncessio	ns (%)	over Te	en years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
20094900	Pineapple juice of a Brix value EXCeeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20095000	Tomato juice	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20096100	Grape juice of a Brix value not EXCeeding 30	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20096900	Grape juice of a Brix value EXCeeding 30	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20097100	Apple juice of a Brix value not EXCeeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20097900	Apple juice of a Brix value EXCeeding 20	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20098100	Cranberry(Vaccinium macrocarpon, Vaccinium oxycoccos) juice	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20098910	Mango juice	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20098990	other fruit juice	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
20099000	Mixtures of juices	50	50	TEP over 5 years	40	30	20	10	0	0	0	0	0	0
21011110	Instant coffee, flavoured	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21011120	Instant coffee, not flovered	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21011130	Coffee aroma	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21011190	Other extracts essences and concentrates of coffee	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



****		SR	ER	Tariff		Schedi	ıle of T	ariff Ra	ate Con	cession	ns (%)	over Te	n years	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
21011200	Preparations with basis of extracts, essences concentrates or with a basis of coffee	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21012010	Instant tea	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21012020	Quick brewing black tea	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21012030	Tea aroma	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21012090	Other extracts, essences and concentrates of tea or mate	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21013010	Roasted chicory	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21013020	Roasted coffee substitutes	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21013090	Extracts essences and concentrates of roasted chicory and other roasted coffee substitutes	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21021010	Culture yeast	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21021020	Baker's yeast	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21021090	Other active yeasts	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21022000	Inactive yeasts, other single-cell micro-organisms, dead	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21023000	Preparted baking powders	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21031000	Soya sauce	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21032000	Tomato ketchup and other tomato sauces	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21033000	Mustard flour and meal and prepared mustard	30	30	TEI	0	0	0	0	0	0	0	0	0	0



110.0.1	n 1 .	SR	ER	Tariff	Schedu Y Y 1 Y 2		ule of T	ariff Ra	ate Cor	cessio	ns (%)	over Te	n years	}
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
21039010	Curry paste	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21039020	Chilli sauce	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21039030	Majonnaise and salad dressings	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21039040	Mixed, condiments and mixed seasoning	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21039090	Other sauces and preparations, mixed condiments and seasonings	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21041010	Dried soups and broths and preparations thereof	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21041090	Other soups and broths and preparations thereof	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21042000	Homogenised composite food preparations	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21050000	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING CO- COA	30	30	TEI	0	0	0	0	0	0	0	0	0	0
21061000	Protein concentrates and textured protein substances.	40	40	TEI	0	0	0	0	0	0	0	0	0	0
21069011	Sharbat	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069019	Other soft drinks concentrates	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069020	Pan masala	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069030	Betel nut product known as Supari	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC



110.6.1	n 1 .	SR	ER	Tariff		Schedu	ıle of T	ariff Ra	ate Con	cessio	ns (%)	over Te	n years	3
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
21069040	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069050	Compound preparations for making non-al-coholic beverages	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069060	Food flavouring material	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069070	Churna for pan	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069080	Custard powder	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069091	Diabetic foods	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069092	Sterilized or pasteurized millstone	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21069099	Other food preparations nes	150	50	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
22011010	Mineral waters not containing added sugar/ sweetening matter or flavours	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22011020	Aerated waters not containing added sugar/ sweetening matter or flavours	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22019010	Ice and snow	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22019090	Other waters not containing added sugar/ sweetening matter or flavours	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22021010	Aerated waters containing added sugar/ sweetening matter or flavours	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22021020	Lemonade	30	30	TEI	0	0	0	0	0	0	0	0	0	0



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
22021090	Other waters containing added sugar/ sweet- ening matter or flavours	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22029100	Non alcoholic beer	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22029910	Soya milk drinks, whether or not sweetened or flavoured	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22029920	Fruit pulp or fruit juice based drink	30	30	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
22029930	Beverages containing milk	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22029990	Other non alcoholic beverages (apart from fruit juices)	30	30	TEI	0	0	0	0	0	0	0	0	0	0
22030000	BEER MADE FROM MALT	100	100	TR	75	72	69	66	63	60	60	60	60	60
22041000	Sparkling wine	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042110	Port and other red wines in containers < 2 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042120	Sherry and other white wines in containers < 2 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042190	other wine/grape must in containers < 2 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042210	Port and other red wines in containers >2 litres but < 10 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042220	Sherry and other white wines in containers > 2 litres but < 10 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042290	Other wine/grape must in containers > 2 litres but < 10 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042910	Port and other red wines in containers > 10 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60



****		SR	ER	Tariff		Sched	ule of T	Tariff R	ate Co	ncessio	ns (%)	over T	en year	s
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
22042920	Sherry and other white wines in containers > 10 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22042990	Other wine/ grape must in containers > 10 litres	150	150	TR	100	95	90	85	80	75	70	70	65	60
22043000	Other grape must with fermentation	150	150	TR	100	95	90	85	80	75	70	70	65	60
22051000	Vermouth and other wine of fresh grapes in containers holding 21 or less	150	150	TR	100	95	90	85	80	75	70	70	65	60
22059000	Vermouth and other wine of fresh grapes in containers holding >2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22060000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD, SAKE); MIXTURES OF FERMENTED BEVERAGES AND NON- ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED	150	150	TR	100	95	90	85	80	75	70	70	65	60
22071011	Rectified spirit concentrates of alcoholic beverages, undenatured ethyl alcohol strength > 80% volume	150	150	TR	100	95	90	85	80	75	70	70	65	60
22071019	Other rectified spirits, undenatured ethyl alcohol strength > 80% volume	150	150	TR	100	95	90	85	80	75	70	70	65	60
22071090	Other undenatured ethyl alcohol strength > 80% volume	150	150	TR	100	95	90	85	80	75	70	70	65	60
22072000	Ethyl alcohol and other spirits, denatured, of any strength	30	5	TR	5	4	4	3	3	3	3	3	3	3
22082011	Brandy in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60



****		SR	ER	Tariff		Sched	ule of '	Cariff R	ate Co	ncessio	ns (%)	over T	en year	S
HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
22082019	Other spirits by distilling grape wine or grape marc in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22082091	Brandy in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22082099	Other spirits by distilling grape wine or grape marc in containers > 21	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083011	Bourbon whiskey in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083012	Scotch whiskey in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083013	Blended whiskey in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083019	other whiskey in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083091	Bourbon whiskey in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083092	Scotch whiskey in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083093	Blended whiskey in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22083099	other whiskey in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22084011	Rum in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22084012	Other spirits obtained by the distilling fermented sugarcane products in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22084091	Rum in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22084092	Other spirits obtained by the distilling fermented sugarcane products in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22085011	Gin in containers < 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60



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HS Code	Product	(%)	(%)	Modality	Y 1	Y 2	Y 3	Y 4	Y 5	Y 6	Y 7	Y 8	Y 9	Y 10
22085012	Geneva in containers <2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22085091	Gin in containers >2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22085092	Geneva in containers > 2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22086000	Vodka	150	150	TR	100	95	90	85	80	75	70	70	65	60
22087011	Liqueurs in containers <2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22087012	Cordials in containers <2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22087091	Liqueurs in containers >2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22087092	Cordials in containers >2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22089011	Tequila in containers <2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22089012	Undenatured ethyl alcohol in containers <2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22089019	Other spirit, liquers and other spiritous beverages in containers <2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22089091	Tequila in containers >2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22089092	Undenatured ethyl alcohol in containers >21	150	150	TR	100	95	90	85	80	75	70	70	65	60
22089099	Other spirit, liquers and other spiritous beverages in containers >2l	150	150	TR	100	95	90	85	80	75	70	70	65	60
22090010	Brewed vinegar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
22090020	Synthetic vinegar	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0
22090090	Other vinegar and substitutes for vinegar from acetic acid	30	30	TEP over 5 years	24	18	12	6	0	0	0	0	0	0



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