

# HANDBOOK ON THE INDIA - SRI LANKA FREE TRADE AGREEMENT

Handbook on the India-Sri Lanka Free Trade Agreement



High Commission of India, Colombo, Sri Lanka

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## **Acronyms and Abbreviations**

<b>APTA</b>	Asia-Pacific Trade Agreement
<b>ASEAN</b>	Association of Southeast Asian Nations
<b>CECA</b>	Comprehensive Economic Cooperation Agreement
<b>CEPA</b>	Comprehensive Economic Partnership Agreement
<b>CoO</b>	Certificate of Origin
<b>CTH</b>	Change of Tariff Heading
<b>CUSDEC</b>	Customs Declaration Form
<b>DGFT</b>	Director General of Foreign Trade
<b>DOC</b>	Department of Commerce
<b>DVA</b>	Domestic Value Addition
<b>EIA</b>	Export Inspection Agency
<b>FDI</b>	Foreign Direct Investment
<b>FOB</b>	Freight on Board
<b>FTA</b>	Free Trade Agreement
<b>GSTP</b>	Generalized System of Trade Preferences
<b>ISFTA</b>	India-Sri Lanka Free Trade Agreement
<b>NDLCs</b>	Non-Least Developed Contracting States
<b>RoO</b>	Rules of origin
<b>SAARC</b>	South Asian Association for Regional Cooperation
<b>SAFTA</b>	South Asian Free Trade Agreement
<b>SAPTA</b>	South Asian Preferential Trade Agreement
<b>SBI</b>	State Bank of India
<b>SDT</b>	Special and Differential Treatment



## **Message from the High Commissioner of India in Sri Lanka**

India and Sri Lanka enjoy a vibrant and growing economic and commercial partnership, with both trade and investment expanding greatly in recent years. Since the operationalization of the India – Sri Lanka Free Trade Agreement (FTA) in 2000, trade alone has multiplied by as much as 8 times, crossing the milestone of US\$ 5 billion in 2011-12. The FTA has thus proved to be a real engine of growth for bilateral commercial interaction.

In 2011-12, India's imports from Sri Lanka went up by almost 45% to cross US\$ 720 million, making Sri Lanka the largest source of merchandise from the South Asian region for India. This is a big jump from US\$ 45 million imports in 2000-01, when Sri Lanka occupied 4th rank as an import source for India in the region. In fact, Sri Lanka's exports to India multiplied by over 16 times in this period, while India's exports to Sri Lanka went up by less than 7 times. There can thus be no doubt that the FTA brought significant benefits to both sides, but more to Sri Lanka. It is relevant to note that over 70% of Sri Lanka's exports to India are covered under the FTA, while only 30% of India's exports to Sri Lanka avail of the preferential route of the FTA.

Likewise, top Indian companies have displayed high interest in Sri Lanka, investing in the country across sectors such as infrastructure, manufacturing, services, and construction. The cumulative FDI approvals for Indian investments stand about US\$ 1 billion since 2003, with investment inflows of US\$160 million in 2012. Nearly US\$ 2 billion worth of FDI has been committed by Indian companies for the next five years or so.

The investment flow is by no means one-sided as Sri Lankan companies too are finding opportunities in the large Indian markets, leveraging FTA provisions. In fact, bilateral economic cooperation today extends across multiple areas of engagement, including trade in goods and services, tourism, infrastructure, education, science and technology, and agriculture. Air connectivity has gone up manifold and there are about 120 flights a week between Colombo and eight destinations in India; almost one-fifth of tourist arrivals in Sri Lanka is from India. The beneficial synergy in bilateral economic relations is best illustrated by the container traffic of Colombo Port, which handles nearly over thirty percent of container transshipment business of India; India-linked cargo, in turn, accounts for over three-fourths of the Port's total container transshipment volume.

This dynamic economic relationship is set for further expansion. During the visit of Hon. Anand Sharma, Minister of Commerce, Industry & Textiles, Government of India, to Sri Lanka in August 2012, both sides decided to take several key steps to further deepen trade and investment relations, including by focusing on increasing Sri Lanka's export capacity with promotion of manufacturing of products like automobile parts, engineering products and



pharmaceuticals with Indian investment and forging linkages across the production and supply chains of the two countries. The two governments have constituted a Joint Task Force to take forward these proposals.

We have also set for ourselves an ambitious target of doubling bilateral trade to reach US\$ 10 billion in next three years. At the eighth meeting of the India-Sri Lanka Joint Commission held on 22 January 2013 in New Delhi, we agreed to hold intensive consultations towards forging a special economic partnership for comprehensive economic engagement, taking trade, tourism and investment relations to the next level.

Despite the evident successes of the FTA, some misperceptions and apprehensions have been expressed, which are largely founded on incomplete information regarding its provisions. This 'Handbook on the India-Sri Lanka Free Trade Agreement' aims at facilitating a better understanding of the close economic and commercial partnership that has resulted between the two countries following the entry into force of the FTA. Brought out by the Institute of Policy Studies of Sri Lanka, in collaboration with the High Commission of India, Colombo, and, this publication offers detailed information for the business community on the sectoral provisions of the FTA so that the benefits available under this landmark agreement can be fully availed of.

The High Commission of India provides focused services for visiting Indian business delegations and Sri Lankan businessmen, and regularly organizes trade and investment-related activities and events. We hope this publication will prove to be valuable for businesses on both sides in leveraging economic opportunities, propelling the trade relationship towards its immediate target of US\$ 10 billion in next three years, and also beyond.

I would like to convey our sincere appreciation to the Institute of Policy Studies of Sri Lanka for partnering with us in bringing out this handbook. I would also like to acknowledge the support received from the Ministry of Commerce and Industry, Government of India.

**Ashok K. Kantha**  
**High Commissioner of India**  
**Sri Lanka**  
**March 2013**



## **Foreword**

The India-Sri Lanka Free Trade Agreement (ISFTA) has been in operation for more than a decade. India has now emerged as the largest and the most balanced trading partner of Sri Lanka, with a high level of exports and imports taking place between the two countries. For instance, in 2012, imports from India stood at 19% of the overall imports of Sri Lanka (largest source of imports to Sri Lanka) while Sri Lanka's exports to India stood at 5.8% of overall exports of Sri Lanka (3<sup>rd</sup> largest destination of Sri Lankan exports) with total trade between the two countries amounting to US\$ 4.2 billion. The ISFTA has made a substantial contribution in bringing this situation with over 70% of Sri Lankan exports to India moving under the FTA and below 30% of the Indian exports to Sri Lanka moving under the FTA. At a time when Sri Lanka's traditional markets in the West are showing slow recovery from the global economic crisis, the growing markets in Asia like that of India provide a great opportunity for Sri Lankan exports via the ISFTA.

Needless to say, the ISFTA is not free from criticism. Some of the criticism is based on the operational format of the ISFTA. There have been complaints from both sides from time to time on various impediments to making best use of the ISFTA. For instance, a frequent complaint heard from the Sri Lankan side is the existence of barriers to doing business in India, in particular, non-tariff barriers (NTBs) for market access. It is argued that Sri Lanka would have been able to export more had these barriers not existed in India. Some of these barriers have been removed over the years but barriers do remain and should be taken up at the ISFTA discussions for removal. However, the question could be posed as to how Chinese exports to India increased from a mere US\$ 1.5 bn in 2000 to over US\$ 50 bn by 2011 despite the existence of these same NTBs in the Indian market and without the benefit of an FTA? While this question needs detailed study, it is clear that NTBs alone do not explain Sri Lankan exports not capturing a bigger share of the Indian market.

Misconceptions also govern some of the criticisms of the ISFTA. Two misconceptions can be highlighted: (a) given the large size and power of India, most benefits from the ISFTA will be reaped by India; and (b) ISFTA has not been effective in reducing the large trade deficit that Sri Lanka is facing with India.

Starting with (a) above, at first sight, an FTA between a large and a small country will appear to bring all benefits for the larger country. But if the asymmetry between the two countries is duly accommodated via Special and Differential Treatment (SDT) for the smaller country, a "win-win" situation can be worked out. This asymmetry was accommodated in the ISFTA at the onset via SDT for Sri Lanka by offering a longer tariff liberalization period, a larger negative list, favourable rules of origin, etc. This facilitated more than 70% of Sri Lankan goods to move to India via the FTA (83% in 2011) compared to less than 30% for India (13% in 2011) as highlighted earlier and the Import-Export ratio between Sri Lanka and India to decline from

10.3 to 1 in 2000 to 6.4 to 1 in 2012. Had the FTA not been there, Sri Lankan exports to India would have been less than what was recorded and the trade deficit would have been larger.

In regard to (b), all that can be said is that when trading in a globalized world, a country like Sri Lanka will always have surpluses with major export destination countries in most of the West and deficits with major import sourcing countries in the East. It is impossible for any country to have surpluses with all trading nations. Thus, the primary objective of an FTA should not be to reduce the trade deficit but to provide the best deal to the consumers and the exporters while safeguarding the efficient import substitution industrialists. As highlighted above, the Import-Export ratio has worked in favour of Sri Lanka due to the ISFTA, which was an outcome of the process of accommodating the asymmetry, but in any case it should be noted that the trade deficit with India gets somewhat compensated by large capital flows from India to Sri Lanka in terms of FDI, aid, etc. Thus, there is little logic to use the trade imbalance alone as a guide to assess the progress of an FTA.

It must be noted that no bilateral FTA is perfect and getting trade deals worked out is not an easy exercise -- it is very difficult at the multilateral level as seen in the WTO negotiations, difficult at the regional level as demonstrated by the SAFTA negotiations, and challenging at the bilateral level although relatively easier than at the multilateral and regional levels. These challenges at the bilateral level could always be met with the progress of the FTA as the ISFTA has clearly demonstrated with removal of some impediments to trade.

This handbook sheds light on these issues and many more. There is quite a lot of information and literature on the ISFTA; however they remained scattered. This handbook attempts to bring this scattered information together to assist the business community and other stakeholders to obtain a better understanding of the ISFTA. In addition to a brief analysis on what has happened so far under the ISFTA, the handbook reproduces the Free Trade Agreement and technical details relevant to the Agreement such as the Negatives Lists, Rules of Origin, etc., and agencies dealing with the ISFTA.

The Institute of Policy Studies of Sri Lanka (IPS) has played a key role in dissemination of information on the ISFTA via publications, policy briefs, and seminars over the years. The Institute has partnered with the government of Sri Lanka, chambers, and South Asian regional partners in dissemination of such information. For bringing out this handbook, the IPS collaborated with the Indian High Commission in Colombo while Ashani Abayasekara, Suwendrani Jayaratne and Dharshani Premaratne were the IPS researchers involved in this work. It is hoped that the contents of this handbook will be useful for the stakeholders engaged in business between the two countries.

**Saman Kelegama**  
**Executive Director**  
**Institute of Policy Studies of Sri Lanka**  
**March 2013**

## **1. Background to the ISFTA - A Historical Background to India-Sri Lanka Trade**

**Economic links between India and Sri Lanka have a long history with recorded commercial links going as far back as the 4<sup>th</sup> century.** Sri Lanka's central position in the Indian Ocean and its geographic proximity to India – and the resultant cultural and historical ties – were factors that influenced the early development of trade between the two countries. These links continued till colonial times when economic relations between the two countries were geared mostly towards producing goods for the colonial powers and meeting food requirements resulting from shortages. Legal barriers to the movement of goods and labour practically disappeared during this time - India was Sri Lanka's largest supplier of primary food items. Sri Lanka has also been dependent on India for vital human resources - Indian businessmen, traders and plantation workers have played a vital role in the island's internal economy. During the Second World War period, India absorbed about half of Sri Lanka's total exports. In 1938 for example, 42.5 per cent of Sri Lanka's import bill was spent on imports from India and the larger share of such imports was related to plantation labour.<sup>1</sup>

**In the early years of the post-independence period however,** despite close political ties, economic ties weakened as both countries implemented inward-looking economic policies such as stringent exchange controls, increasing state control over all areas of economic activity and reduced opportunities for private sector participation, an unwelcome attitude to foreign investment and the ending of Indian labour inflows. By the late 1940s, Sri Lanka's imports from India had declined to around 15 per cent of its total imports, while exports to India accounted for about 2 per cent of all Sri Lanka's exports - a trend that continued into the 1950s.<sup>2</sup>

**A bilateral trade agreement was signed between the two countries in 1961 in order to facilitate trade.** The main aim of this agreement was to promote the highest possible volume of trade between the two countries, taking into consideration the changing pattern of production/consumption of various commodities. However, the agreement had no significant impact on trade flows. This led to the establishment of an Indo-Sri Lanka Joint Committee on Economic Cooperation in 1968 with the objective of strengthening cooperation in trade, industry, agriculture and tourism.<sup>3</sup> This Committee was later upgraded to the Indo-Sri Lanka Joint Commission for Economic, Trade and Technical Co-operation. Despite such initiatives, bilateral trade between India and Sri Lanka remained stagnant for much of the following two decades.

**Economic links between the two countries regained momentum with Sri Lanka embarking on a liberalization programme in 1977,** followed thereafter by other South Asian countries. This process was further encouraged by the South Asian regional integration initiatives,

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<sup>1</sup> Wanigaratne, 1991.

<sup>2</sup> Weerakoon and Thennakoon, 2007.

<sup>3</sup> Panchamukh, V.R. *et al.* 1993, "Indo-Sri Lanka Economic Cooperation", New Delhi: Interest Publications.

beginning with the establishment of the South Asian Association for Regional Cooperation (SAARC) in 1985, with the main objective of promoting the welfare and improving the quality of life of the peoples of South Asia through increased regional integration. The process of liberalization in Sri Lanka was accelerated in the 1990s with the intensification of privatization and deregulation as well as progressive liberalization of various sectors over the years. Liberalization reforms in the Indian economy were also initiated in the 1980s and then intensified after 1991, coinciding with a 'second wave' of policy reforms in Sri Lanka, thereby leading to a clear upsurge in economic ties between the two countries. By the mid-1990s, India became the largest source of imports to Sri Lanka, overtaking Japan for the first time in 1996.

Although the concept of strengthening bilateral trade cooperation between India and Sri Lanka was pursued once more in the early 1990s, including the emergence of a regional initiative in the form of the South Asian Preferential Trade Agreement (SAPTA) in 1995 and the decision to convert to the South Asian Free Trade Agreement (SAFTA) in 1996, the SAPTA process allowed only very limited liberalization, while the transition to SAFTA moved rather slowly. An important outcome of the limited achievements of the SAPTA process was that it provided an impetus for countries to form bilateral agreements among themselves. Though there were already bilateral agreements in place - between India and Nepal and between India and Bhutan - these were non-reciprocal in nature, with India offering market access on a unilateral basis.

**In this context, the significant bilateral FTA to emerge in the region was the India-Sri Lanka FTA (ISFTA) signed in December 1998.** It was a result not only of the slow progress made through the South Asian Regional Initiatives, but also a mark of renewed political confidence between the two countries. India's interests in advancing trade relations could be understood given its broader industrial base and ability to meet Sri Lanka's import needs, while the main factors prompting Sri Lanka's interests were the prospects arising out of 'early-mover' access to a large market; this was seen to help the country to diversify its industrial base and the potential to raise its attraction as a destination for foreign direct investment (FDI) on the basis of preferential access to the Indian market.<sup>4</sup> Despite such perceived benefits to Sri Lanka, opposition to the agreement came from Sri Lanka's industrial sector and from some sectors in India with regard to possible negative impacts from increased competition from cheaper



*The signing of the India-Sri Lanka FTA on December 28th, 1998 by Mrs. Chandrika Bandaranaike Kumaratunga, President of Sri Lanka and Shri Atal Behari Vajpayee, Prime Minister of India.*

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<sup>4</sup> Weerakoon and Thennakoon, 2007.

imports. Nevertheless, with delayed negotiations due to domestic concerns, the agreement came into being in March 2000 and has since continued to be implemented according to the schedules that were agreed upon.

## **2. Rationale for a Bilateral FTA**

**The India – Sri Lanka Free Trade Agreement (ISFTA) was signed on 28th December, 1998 with the overall objective** of facilitating and enhancing trade relations between the two countries in order to broaden economic integration and realize potential benefits thereof. It entered into force on 1st March, 2000.

**The objectives of the ISFTA as stated in the Agreement are:**

- (i) To promote through the expansion of trade the harmonious development of the economic relations between India and Sri Lanka
- (ii) To provide fair conditions of competition for trade between India and Sri Lanka
- (iii) In the implementation of this Agreement the Contracting Parties shall pay due regard to the principle of reciprocity
- (iv) To contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade

**A more detailed analysis of the rationale for implementing the ISFTA is given below.**

- *Ineffectiveness of Existing Trade Channels / Special and Differential Treatment for Sri Lanka under the ISFTA*

Existing preferential trade agreements, such as the Asia-Pacific Trade Agreement (APTA), SAPTA and Generalized System of Trade Preferences (GSTP) did not prove to be effective in facilitating trade between India and Sri Lanka due to various limitations - APTA and SAPTA were both based on a 'positive-list' approach to tariff preferences (commodity-to-commodity based negotiations) and tariff concessions of such agreements were not deep enough to stimulate flows of traded goods.<sup>5</sup> Thus the need for a new approach to trade and tariff liberalization was felt strongly. In this context, the implementation the ISFTA was imperative, given that it was negotiated on the lines of asymmetric treatment<sup>6</sup> and based on a 'negative-list' approach, where all tariff lines apart from those listed in the negative list were subject to zero-duty at the end of implementation. Moreover, special and differential treatment (SDT) is effectively built in to the agreement to accommodate asymmetries between the two countries.

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<sup>5</sup> Kelegama, 2010.

<sup>6</sup> Asymmetric treatment took into consideration Sri Lanka's less diversified industrial base and its small economy status.

- *Advantages of South-South Trade*

Trade between developing countries (South-South trade) is increasingly becoming important in promoting trade and investment between countries and offers wide scope for specialization and efficiency gains. South-South trade could improve the sharing of skills, knowledge and expertise, thereby strengthening developing country competitiveness in North-South trade. Research shows that the transfer of resources and technology through South-South joint ventures is more appropriate and cost-effective for the receiving country than similar transfers undertaken by transnational companies based in industrialized countries.<sup>7</sup> Technology transferred to joint ventures has been found to be appropriately scaled down to smaller size, made more suitable for factor endowment of the recipient country and adopted to local raw materials and market conditions (eg. Lanka Ashok Leyland buses). The ISFTA was also viewed in this light, in terms of reaping benefits of South-South trade, by triggering investment flows from India to Sri Lanka with adoptable technology.

- *Informal Trade*

While total trade (exports and imports) between the two countries amounted to USD 475 million in the mid-1990s, this did not capture the large amount of informal trade taking place between the two countries. Informal trade was taking place on a large scale due to high tariffs and cumbersome government procedures attached to trading goods. Accordingly, one of the aims of the ISFTA was to bring in some of this informal trade into the formal trading network by means of trade and tariff liberalization, which was expected to reduce high transaction costs and inefficiencies related to the trading process. In fact, there is evidence to suggest that the incidence of informal trade between India and Sri Lanka has gradually declined after liberalization and tariff reductions.<sup>8</sup>

- *Stimulating Investment Flows*

It was also expected to trigger Indian investment and services flows to Sri Lanka as well as making Sri Lanka a hub to India - an effective entry point to the Indian Market via FDI with the initiation of the ISFTA. Indian investment increased substantially with the implementation of the ISFTA; India is now the second biggest investor in the country. The bulk of Indian investment (63 per cent) in Sri Lanka in recent years has been in the services sector. With the end of the armed conflict in 2009, Sri Lanka is now in a position to offer more trade and investment opportunities to the rest of the world, especially those untapped opportunities in the Northern and Eastern regions of the country. In addition, Sri Lanka is improving its infrastructure, led by the construction of the massive Hambantota Port project and a second international airport – the Mattala International Airport – also located in

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<sup>7</sup> Kelegama, 2010.

<sup>8</sup> Taneja, 2002.

Hambantota in Southeast Sri Lanka. Such construction projects are expected to create thousands of new jobs and boost private sector investment. With India's close proximity to Sri Lanka, India has the opportunity of making greater use of the new investment opportunities offered by Sri Lanka.

### 3. Scope of the ISFTA

#### 3.1 Tariff Concessions

The ISFTA covers only trade in goods. It provides either (i) duty free access (zero duty) or (ii) duty preferences for products that are not under the Negative list. While India provides 4227 Sri Lankan products duty free access to India, Sri Lanka provides 2802 Indian products duty free access to its economy (see Table 1).

	<b>India's Commitments (No. of products)</b>	<b>Sri Lanka's Commitments (No. of products)</b>
Duty Free Items	4227	2802
Negative List	431 (see Annex 2)	1220 (see Annex 3)

Source: Department of Commerce, Sri Lanka.

The list of India's and Sri Lanka's zero duty items are available on the website of the Department of Commerce of Sri Lanka, which can be accessed at [http://www.doc.gov.lk/web/index.php?option=com\\_content&view=article&id=111&Itemid=113&lang=en](http://www.doc.gov.lk/web/index.php?option=com_content&view=article&id=111&Itemid=113&lang=en).

India provides duty free access to many product categories in almost all HS chapters, with the exception of HS Chapter 46 (Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork) and HS Chapters 50-63 covering textiles and textile articles. Sri Lanka also provides 100 per cent duty concessions to Indian traders on a majority of product categories, excluding the following:

- HS 4 (Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included)
- HS 6 (Live trees and other plants; bulbs, RoOts and the like; cut flowers and ornamental foliage)
- HS 9 (Coffee, tea, mate and spices)
- HS 16 – HS 24 (Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes)
- HS 46 (Manufactures of straw, of esparto or of other plaiting materials; basket-ware and wickerwork)
- HS 64 (Footwear, gaiters and the like; parts of such articles)



**The negative list is a list of items to which the agreement will not apply.** Both the countries have drawn up Negative Lists in respect of which no duty concessions will apply. These Lists include items on which protection to local industry has been considered essential. There are 431 product lines in India's negative list and this includes garments, plastic products, rubber products, etc. The number of product lines in Sri Lanka's negative list is 1220. This includes products such as agricultural/livestock products, paper products, rubber products, electrical items, etc. However, India has provided quotas on exports of tea, textiles and garments. The full negative lists of both countries are available in Annexes 2 and 3 of the report.

**Both India and Sri Lanka are also eligible for trade preferences under the South Asia Free Trade Agreement (SAFTA)** which came into force in January 2006. Both countries may therefore be eligible for further preferences in certain product categories not covered under the ISFTA. The negative list for Sri Lanka with regard to India under SAFTA is 865, which is significantly higher than the 431 tariff lines under the ISFTA. On the other hand, the negative list for India with regard to Sri Lanka amounts to 1065 tariff lines compared to the 1220 tariff lines under the ISFTA. There are a total of 139 items in Sri Lanka's Negative List under the ISFTA that do not feature in Sri Lanka's list under SAFTA. Duty free access under these items is, therefore, available to Indian exporters.<sup>9</sup> Nevertheless, in real terms, the value of SAFTA benefits over and above the ISFTA is minimal.<sup>10</sup>

**India has reduced the number of tariff lines under its negative list for SAFTA Non-Least Developed Contracting States (NLDCs)<sup>11</sup>** by 264 items or 30 per cent as of September 2012. The revised sensitive list is available in Annex 4. Sri Lankan exporters thus have more access into the Indian market.

**India's offer of quotas is as follows,**

- **Tea quota:** 50 per cent tariff preference on five tea items subject to a quota of 15 million kilograms per year.
- **Garments quota:** Garments covering Chapters 61&62 while remaining in the negative list, will be given 50% tariff concessions for 223 products on a fixed basis, subject to an annual restriction of eight million pieces. All eight million pieces would be allowed at zero duty with no fabric sourcing conditions.
- **Textiles quota:** A tariff reduction of 25 per cent will be given for 528 textile items (Chapters 51-56, 58-60, & 63). Four Chapters under the Textile sector remain in the negative list (Chapters 50, 57, 61 and 62). India has reduced 155 textile lines through a 30% reduction of its sensitive list under SAFTA.

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<sup>9</sup> High Commission of India Sri Lanka and Confederation of Indian Industry, 2012.

<sup>10</sup> *Ibid.*

<sup>11</sup> NLDCs include Pakistan and Sri Lanka.

**The nodal agencies regarding quotas:** For tea it would be the Tea Boards of both the countries and for garments the nodal agencies would be the Textile Committee in Mumbai and Textiles Division of the Ministry of Industrial Development, Colombo.

**Table 2**  
**Broad Agreement on Tariff Concessions under ILFTA**

Granting Country	Degree of Tariff Cut	Description of Items Receiving Tariff Cut
<b>India</b>	0 per cent removal of tariff	for items in Annexure D of the agreement (Negative List)
	25 per cent removal of tariff	for items in Chapters 51-56, 58-60, 63
	100 per cent removal of tariff	for items in Annexure E of the agreement
	50 per cent removal of tariff	Up to 15Mn. Kgs. of Tea, 8 Mn. pieces of garments
	75 per cent removal of tariff	Up to 5 Mn. pieces of garments depending on product category, if made of Indian fabric
<b>Sri Lanka</b>	0 per cent removal of tariff	for items in Annexure D of the agreement
	100 per cent removal of tariff	for items in Annexure F-1 of the agreement
	50 per cent removal of tariff followed by phased out removal of tariff	for items in Annexure F-II of the agreement (the margin will be deepened to 70 per cent, 90 per cent and 100 per cent respectively at the end of first, second and third year of the entry into force of the agreement)

There were certain modalities applied for **Pepper** since September 2006, which is as follows:

- India enabled import of 2500 mt of **Pepper** per annum from Sri Lanka through import authorization issued by the Director General of Foreign Trade (DGFT) of India. These authorizations, together with CoO issued by the Government of Sri Lanka, facilitate clearance of import consignments at zero duty for Pepper.

## 3.2 Rules of Origin

### 3.2.1 Rules of origin (RoO) are the criteria used to define where a product was made

In other words they are laws, regulations and administrative procedures which determine a product's country of origin. RoO are in place to ensure that tariff preferences are granted only to imports from the partner country and not to imports from other countries. Therefore, it is only when a product satisfies the relevant RoO specified in the agreement, that it would be eligible for preferential tariff treatment in the importing FTA partner country; a product manufactured

in a partner country does not automatically qualify it for preferences. RoO considers (a) where the goods were produced, and (b) what materials were used in their production.

### **3.2.2 Products generally fall in to 2 main categories as per RoO:**

**(i) Goods wholly obtained or produced:** Wholly obtained or produced goods are automatically accepted as originating under the FTA. The following products are considered wholly produced or obtained in the territory of the exporting party, as per the ISFTA:

- (a) Raw or mineral products extracted from its soil, its water or its seabed;
- (b) Vegetable products harvested there;
- (c) Animals born and raised there;
- (d) Products obtained from animals referred to in clause (c) above;
- (e) Products obtained by hunting or fishing conducted there;
- (f) Products of sea fishing and other marine products from the high seas by its vessels;
- (g) Products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above;
- (h) Used articles collected there, fit only for the recovery of raw materials;
- (i) Waste and scrap resulting from manufacturing operations conducted there;
- (j) Products extracted from the seabed or below seabed which is situated outside its territorial waters, provided that it has exclusive exploitation rights;
- (k) Goods produced there exclusively from the products referred to in clauses (a) to (j) above.

**(ii) Goods not wholly obtained or produced:** These are goods that are not listed under wholly obtained or produced, and are goods produced that may contain non-originating materials. These products need to comply with the RoO criteria mentioned below.

### **3.2.3 RoO criteria in the ISFTA requires a combination of Domestic Value Addition (DVA) and Change of Tariff Heading (CTH)**

To be applied in tandem, so as to adjudicate the origin of goods not 'wholly obtained'.

- **DVA** specifies the minimum percentage of total value addition that should be achieved on the basis of domestic inputs. ISFTA states that the DVA in the exporting country should not be less than 35 per cent of the freight on board (FOB) value of the finished product.

However, if raw materials for the product are imported from the other contracting state, and if this is not less than 10 per cent of the FOB value of the product then, a minimum of 25 per cent DVA is allowed. These are referred to as **Cumulative Rules of Origin**. For

example, if India manufactures a product using raw materials from Sri Lanka, then a DVA of 25 per cent satisfies the RoO requirements. However, value of the raw materials used from Sri Lanka should be at least 10 per cent of the FOB value of the finished product. Additional clauses specify that (i) final manufacturing process should be carried out in the territory of the exporting country, and (ii) products should be directly consigned between the 2 countries without passing through the territory of a 3<sup>rd</sup> country.

- CTH states the HS codes of the imported raw materials and the finished products should be different at 4-digit level.

### **3.2.4 Value of the non-originating materials, parts or produce is:**

- (i) the c.i.f. value at the time of importation of the materials, parts of produce where this can be proven; or
- (ii) the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Contracting Parties where the working or processing takes place.

#### **3.2.4 (a) Notably, both countries have identified operations that are deemed insufficient working or processing**

Even if a change of heading has taken place, i.e. simple changes such as changes to packing, simple mixing of producer etc. Given below is the list of such insufficient working or processing identified in the ISFTA:

- 1) Operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- 2) Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- 3) I. changes of packing and breaking up and assembly of consignments,  
II. simple slicing, cutting and re-packing or placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc., and all other simple packing operations.
- 4) The affixing of marks, labels or other like distinguishing signs on products or their packaging;
- 5) Simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these Rules to enable them to be considered as originating products;
- 6) Simple assembly of parts of products to constitute a complete product;
- 7) A combination of two or more operations specified in (a) to (f);
- 8) Slaughter of animals.

**Table 3**  
**Summary of RoO Criterion**

Criteria	Specification
<b>Domestic Value Addition (DVA)</b>	Minimum of 35% F.O.B value
<b>Cumulative Rules of Origin (Cumulative RoO)</b>	Exporting country minimum value addition of 25% F.O.B. if inputs from importing country are utilised, subject to the condition that aggregate value addition is 35% F.O.B value.
<b>Change of Tariff Heading (CTH)</b>	CTH at 4 digit HS classification

Source: Department of Commerce, Sri Lanka.

### 3.2.5 The Certificate of Origin (CoO)

The CoO certifies that all RoO criteria have been met. Given that all the rules are satisfied, exporters can get the CoO for their products from the relevant agencies in India/Sri Lanka. In Sri Lanka it is issued by the Department of Commerce (DOC) and in India, by the Export Inspection Council. All exporters hoping to get concessions (for both wholly obtained and not wholly obtained goods) have to register with the above agencies in order to enjoy duty benefits.

#### 3.2.5 (a) Process of Registering a Company to Export Under the ISFTA and Acquiring the CoO in Sri Lanka

##### 1. New Exporters under the ISFTA – in Sri Lanka

- (i) **In order to obtain the CoO in Sri Lanka**, Sri Lankan exporters have to first register with the DOC (see Graph 1). Registration and CoO related work is handled by the 'Bilateral Division' of the DOC and exporters wishing to export under the ISFTA can meet the officers handling the ISFTA, in this division.
- (ii) DOC officers will check whether the product is eligible for concessions and guide the exporter accordingly.
- (iii) If eligible for concessions, a company can register by submitting the necessary documents: a duly filled registration form, company registration certificate and VAT registration certificate.
  - Total registration fee (including taxes) - SLR. 5040.00
  - Time taken to register a company – 24 hours
- (iv) In order to **issue a CoO for the first time**, the following documents have to be produced:
  - Wholly Obtained Goods: (a) an affidavit
  - Not Wholly Obtained Goods: (a) Cost statement; (b) Supporting documents of the Cost Statement – Customs Declaration Form (CUSDEC) and invoices of imported

raw materials and invoices of local raw materials ; (c) Production Flow Chart; (d) Any other documents deemed necessary by DOC officers to support the cost statement, etc., depending on product/each case.

A factory visit may be carried out if considered necessary by the DOC.

## *2. Regular Exporters under the ISFTA – in Sri Lanka*

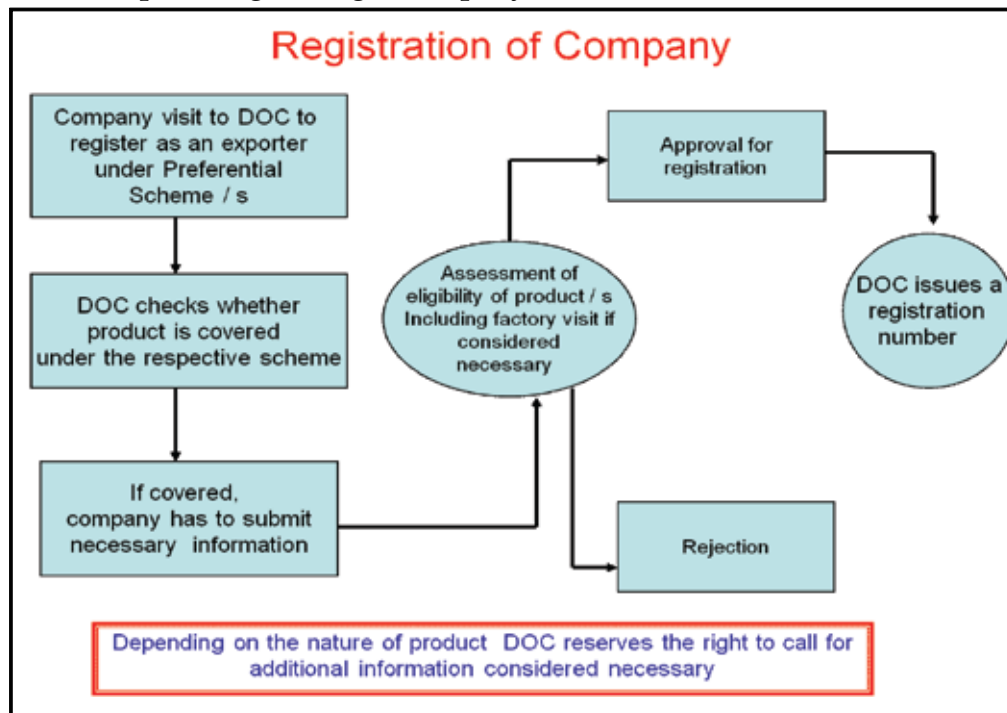
After the registration and the first assessment of the product, exporters need to submit a CoO with each and every shipment of the product. A CoO form set (form+one copy of form) which is available free of charge at the DOC needs to be filled and submitted with the following documents:

- Wholly Obtained Goods: (a) copy of the certified and approved affidavit (approved earlier by the DOC), (b) Commercial Invoice, (c) Parties copy of the export CUSDEC
- Not Wholly Obtained Goods: (a) copy of the approved cost statement (approved earlier by the DOC), (b) Commercial Invoice, (c) Parties copy of the export CUSDEC
  - Fee charged to issue a CoO (including taxes) –SLR. 448.00
  - Time Taken to Issue a CoO – within a day (on an average about 2 hours)

It should be noted that an affidavit and a cost structure statement are valid only for 6 months after which they need to be renewed. A new cost structure has to be submitted if the cost structure changes, supported with the relevant documents.

Registrations and CoO's are issued only during weekdays (on every government working day). In Sri Lanka the process (from collection of CoO forms to the collection of the Certificate) still has to be carried out manually.

**Figure 1**  
**Steps of Registering a Company to Obtain the CoO – Sri Lanka**



Source: Department of Commerce, Sri Lanka. ([www.doc.gov.lk](http://www.doc.gov.lk)).

### 3.2.5(b) Process of Registering a Company to Export Under the ISFTA and Acquiring the CoO in India

**Indian exporters need to obtain the ISFTA CoO** from the Export Inspection Council of India, Ministry of Commerce & Industry (or Export Inspection Agencies [EIAs] that come under the Export Inspection Council of India). Their website is: [www.eicindia.gov.in](http://www.eicindia.gov.in). All exporters need to be registered with EIAs for this purpose.

An exporter has to submit a written application for a CoO; this application form is available in the CoO form set or the contents of this form can be typed out on a letterhead. The first consignment of a product of a particular exporter would be certified only after a physical verification is carried out, to confirm that the origin criterion is met. Continued compliance is assessed periodically at a frequency of 1 in 10 consignments for each product. However, depending on an exporter's performance in 6 months, authorities can change this frequency, with at least one physical verification carried out once in 6 months. Factory visits may be carried out if deemed necessary.

CoO's can be obtained/received via EIA offices. Online facilities to issue CoOs and exporter registration online are also available on <http://www.eicindia.net/public/login.aspx>.

- The fee for the issuance of a CoO in India is Indian Rs.350.00 with effect from 1<sup>st</sup> April 2011.

**Importers** at the time of importation should,

- (i) make a claim that the products are the produce or manufacture of the country from which they are imported and such products are eligible for preferential treatment under the Agreement, and
- (ii) produce the evidence specified, the CoO (or the ISFTA certificate)

**3.2.5 (c) According to current processes a few practical aspects that should be noted are,**

- Whereas in India, the CoO is issued prior to the shipment, the CoO from Sri Lanka is issued only after a shipment has been effected. Due to the proximity of the two countries, the goods may arrive in India prior to the documents.
- The CoO issued by Sri Lanka has to be certified by the Sri Lankan High Commission in India once the importer receives the certificate. The importer/agent can get it done within a short time from the High Commission where a verification seal is put on the CoO by the Consular Division, upon the recommendation of the Commercial Division of the High Commission.

**3.2.5 (d) For more information on obtaining RoO details and the CoO please visit,**

- ❖ Export Inspection Council of India (or Export Inspection Agencies)  
<http://www.eicindia.gov.in>
- ❖ Department of Commerce, Sri Lanka – <http://www.doc.gov.lk/web/induslroulsoforigin.php>

**3.3 Dispute Settlement Mechanism**

**The ISFTA Agreement states that any disputes arising between commercial entities in the two countries would be referred** to the nodal apex chambers for an amicable settlement, and that such references would be settled through mutual consultations by the Chambers as far as possible. According to the agreement, if an amicable settlement is not reached, it will be referred to an Arbitral Tribunal for a decision.

**If there is any issue related to trading under the ISFTA, the initial contact points** will depend on the nature of the issue. However, for many traders the initial contact points would be the respective Departments of Commerce in the two countries, and/or the Commercial Section of the Sri Lankan High Commission in New Delhi or Indian High Commission in Colombo, as the case may be.

If the issue is related to the signatures placed in a CoO of a consignment sent from Sri Lanka, the respective custom points in India may seek verification from the DOC in Sri Lanka. If there is any doubt on the RoO criteria of a shipment, the matter may be referred to the Sri Lanka Customs through the Customs nodal point, after which a response will be made in consultation with the DOC in Sri Lanka. There is a Customs nodal point based in Chennai whose



fundamental role is to cooperate with its respective counterpart in Sri Lanka on ISFTA related issues within their purview.

The other relevant agencies will have to be consulted depending on the type and nature of the problem i.e. garments quota, then the matter may go through sectoral associations or Chambers. If any problem persists in a continuous manner, then it will be taken up at the Department of Commerce level.

### **3.4 Documentation Requirements**

#### **Exports**

It is possible to identify on average, a common set of documents which consist of about 12 documents, required for each consignment of goods that are exported by the two countries. The following is a list of documents that are needed from point of order to shipment. However, the documentation requirements may change and additional one's might be required (i.e. certification) depending on the product and the nature of the product that is being exported.

- Customs Declaration Form
- Proforma Invoice
- Commercial Invoice
- Certificate of Origin/ISFTA Certificate
- Letter of Credit or evidence of advanced payment
- Purchase Bill
- Consignment Note
- Bill of Lading if goods are shipped, Air Way Bill if goods are exported through an airline
- Delivery Order
- Insurance

#### **Imports**

The number and type of common documents needed for imports are similar to those required in the export process. It is possible to identify about 10 documents that are generally required in importing a consignment of goods as given below. This list does not however, include product specific documents that may be necessary.

- Customs Declaration Form
- Packing List
- Proforma Invoice
- Commercial invoice
- Certificate of Origin/ISFTA Certificate
- Bill of Lading if goods are shipped or a Airway bill if imported through an airline
- Letter of Credit or evidence of advanced payment
- Purchase Bill
- Consignment Note
- Insurance

## 4. Outcomes of the ISFTA, Investments and Services

### 4.1 Trade in Goods

Sri Lanka's trade with India changed dramatically following the implementation of the FTA. During the period 1995-2000 immediately preceding the agreement, average annual exports from Sri Lanka to India were US\$ 39 million while average imports were US\$ 509 million. While India was an important source of imports even prior to the Agreement, it was not a major export market, and in 2000 it ranked 14<sup>th</sup> in terms of export destinations.<sup>12</sup> By 2005, Sri Lanka's exports to India reached a peak of US\$ 566.4 million, a tenfold increase compared to 2000, and stood at US\$ 519 million in 2011.<sup>13</sup> India was the fifth largest destination for Sri Lanka's exports in 2011.<sup>14</sup> In general, growth in export earnings to India has far exceeded total export earnings for the country since 2001, and has assisted in narrowing the trade gap between the two countries in favour of Sri Lanka (Table 4).

**Table 4**  
**India-Sri Lanka Merchandise Trade: 2000-2011**

Year	Sri Lanka			India		
	Exports to India (\$mn)	Imports from India (\$mn)	Share of total exports (%)	Share of total imports (%)	Share of total exports (%)	Share of total imports (%)
2000	58	600	1.0	9.0	1.4	0.1
2001	72	601	1.5	10.5	1.2	0.1
2002	170	832	3.6	13.8	1.7	0.1
2003	245	1076	4.6	16.1	2.0	0.2
2004	391	1439	6.8	18.0	1.8	0.3
2005	566	1835	8.9	20.7	1.9	0.4
2006	489	2173	7.1	21.2	1.8	0.3
2007	515	2610	6.7	23.1	1.8	0.3
2008	418	3447	5.2	24.5	1.7	0.3
2009	322	1820	4.5	17.8	1.3	0.1
2010	466	2570	5.6	19.0	1.4	0.1
2011	519	4431	4.9	21.9	1.4	0.1

Sources: Central Bank of Sri Lanka *Annual Report* Various Issues.

Reserve Bank of India, *Handbook of Statistics on Indian Economy*.

**The ISFTA has contributed towards more equitable and balanced growth of bilateral trade** by narrowing the trade gap between the two countries in favour of Sri Lanka. Over 70% of Sri Lanka's exports have been undertaken under FTA preferences, compared to 30% of India's

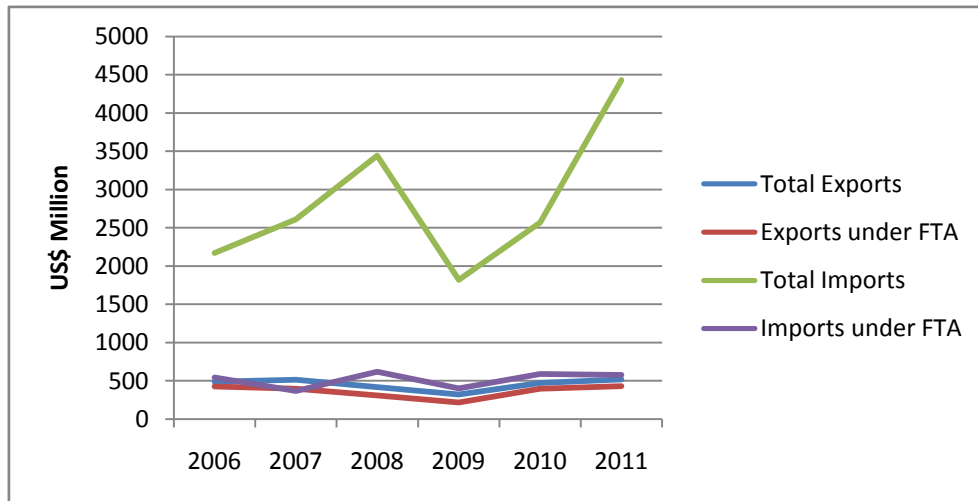
<sup>12</sup> Kelegama and Mukherji, 2007.

<sup>13</sup> Although exports from Sri Lanka to India peaked at US\$ 566.4 million in 2005, these exports were largely concentrated in two products – copper and vanaspati – due to tariff arbitration by Indian exporters.

<sup>14</sup> Central Bank of Sri Lanka, 2010.

exports.<sup>15</sup> As illustrated in Figure 2, Sri Lanka’s trade deficit with India under the FTA is significantly smaller than the deficit for total trade.

**Figure 2**  
**Trade with India, 2006-2011**



Sources: Central Bank of Sri Lanka, *Annual Report, Various Issues* and Department of Commerce of Sri Lanka, 2012.

**The number of products exported by Sri Lanka to India also increased substantially during this time.** In 1999 Sri Lanka exported 505 tariff lines to India, whereas by 2005 this figure had increased to 1062,<sup>16</sup> and to a further 2100 in 2011.<sup>17</sup> Sri Lanka also began to export higher value-added products as the FTA progressed. In 1999 Sri Lanka’s main exports to India included pepper, waste and scrap steel, areca nuts, dried fruit, cloves and waste paper. By 2008, there were still a number of primary products exported to India; however several value-added products such as insulated wires and cables, pneumatic tires, ceramics, vegetable fats and oils, refined copper products and furniture were among the top exports to India (Dept. of Commerce).<sup>18</sup> While, in general, exports to India have been skewed with the dominance of vanaspati and copper in the initial stages, there has been rapid growth in exports of high value added manufacturing goods including insulated wires and cables, intimate garments, value-added tea, furniture, tableware, machinery, rubber gloves and refined copper products, which have been able to capture niches in the Indian market (Figure 3).

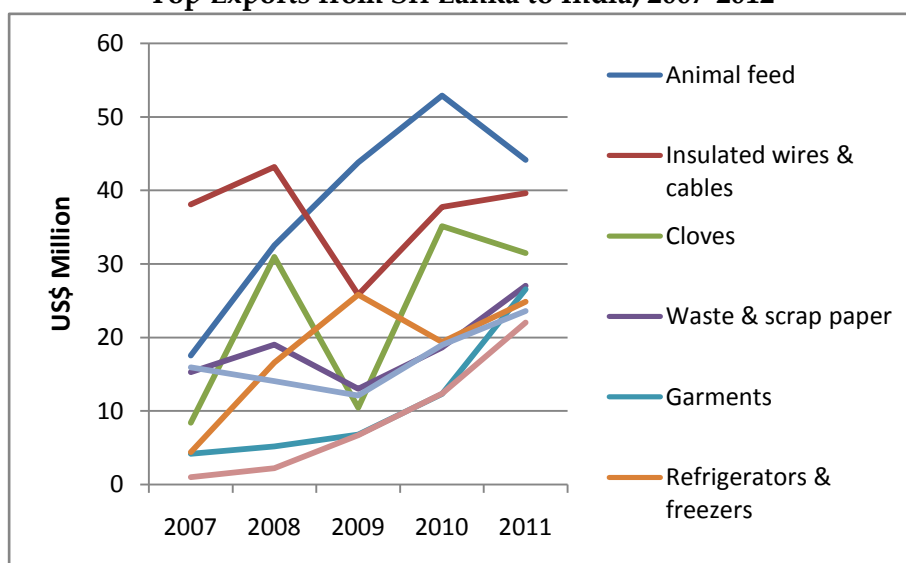
<sup>15</sup> IPS calculations using data from the Department of Commerce of Sri Lanka, 2012.

<sup>16</sup> de Mel, 2009.

<sup>17</sup> Department of Commerce of Sri Lanka, 2012.

<sup>18</sup> Ibid.

**Figure 3**  
**Top Exports from Sri Lanka to India, 2007-2012**



Source: Export Development Board of Sri Lanka, *Export Performance Indicators*.

**Exports from India to Sri Lanka have increased considerably in recent years.** Imports from India which amounted to US\$ 600.1 million in 2000 reached US\$ 4431 billion in 2011, a growth of over 7 fold. A major cause behind the increase in imports has been the increased cost of petroleum products in global markets.<sup>19</sup> However, the import of petroleum products from India is not influenced by the FTA as petroleum imports are in Sri Lanka's negative list. In fact, the bulk of Indian imports into Sri Lanka (petroleum, vehicles, sugar, cotton, iron and steel, pharmaceutical products) are not subject to reduced tariff through the FTA as over 65 per cent of Sri Lanka's import value from India is from products that are either in the negative list or are exempt from MFN duty.<sup>20</sup>

#### 4.2 Potential Areas for Trade in Services

**Tourism is an area offering potential for services trade. Tourist arrivals from India to Sri Lanka have increased in recent years, and India has become the largest source of tourists to Sri Lanka.** During 2002-2007 tourist arrivals from India grew at 20.9 per cent per annum.<sup>21</sup> Though recording a drop in 2008 and 2009, 2010 saw a strong recovery (see Figure 4) and accounted for 20 per cent of the market share in 2011.<sup>22</sup>

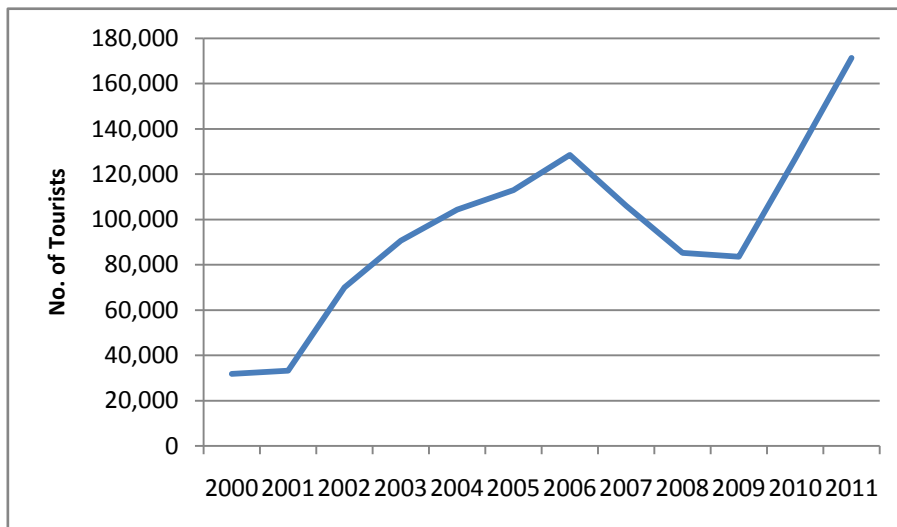
<sup>19</sup> Crude oil reached US\$ 148 a barrel in June 2008 (de Mel 2009).

<sup>20</sup> de Mel, 2009.

<sup>21</sup> Ibid.

<sup>22</sup> Central Bank of Sri Lanka, *Annual Report 2011*.

**Figure 4**  
**Tourist Arrivals from India to Sri Lanka: 2000-2011**



Source: Central Bank of Sri Lanka, *Annual Report*, Various Issues.

Improved bilateral relations and unilateral visa liberalization by Sri Lanka contributed to the growth of Indian arrivals. With increased tourism, tourism-related infrastructure has also been developed. For example, the Taj Group has setup hotels in Sri Lanka: SITA Travel (a travel agency) has a wholly owned subsidiary in Sri Lanka.<sup>23</sup> On the other hand, most of the Sri Lankan tourists are traders who come to India for business purposes or on pilgrimages.<sup>24</sup> Sri Lanka has set up several small motels in India for Sri Lankan tourists.

**In recent years, India has begun to attract a growing number of Sri Lankan students for tertiary education.** India offers a much cheaper, and thus affordable alternative to developed countries such as the US, UK and Australia. This has been facilitated by India's emergence as a major centre of information technology. India also exports education services such as managerial and technical expertise in areas such as IT and health services. India has also become important for Sri Lanka for research and training in various disciplines. India has been extending professional courses in financial management, textile engineering, railways, auditing and accounting, rural banking and plantation management.<sup>25</sup>

**There is also scope for collaboration between India and Sri Lanka in the area of construction services such as project management, engineering and architectural consultancy and maintenance services.** Infrastructure development in Sri Lanka with private participation is an important priority where the demand for construction services, particularly in the areas of highways, bridges, railways, roads and housing is rapidly growing. Given the geographic

<sup>23</sup> Taneja *et al.*, 2004.

<sup>24</sup> Ibid.

<sup>25</sup> Ibid.

proximity, growing demand and government-backed investment incentives, several Indian companies have already invested in building and civil construction. For example, Ansals and SMS Property Developers of India are key investors in the residential construction sector in Sri Lanka. In May 2012, ITC Group signed an agreement to lease 5.8 acre of land for setting up a luxury hotel next to the existing Taj Samudra hotel in Colombo. Recently, another mixed used development project was launched by Indocean Developers (Pvt) Ltd. close to Beira Lake in Colombo. The Tata Group has also launched a housing project for redevelopment of an eight-acre plot of land in Slave Island, Colombo.

**Financial services sector is yet another area with scope for further bilateral cooperation between India and Sri Lanka.** Both countries have liberalized this sector very slowly with the state sector being the dominant entity. Currently, there are five Indian banks conducting banking operations in Sri Lanka: State Bank of India (SBI), Indian Bank, Indian Overseas Bank, ICICI Bank and Axis Bank. Lanka LIC, a subsidiary of LIC of India, is also operating in Sri Lanka in the insurance sector. Two Sri Lankan banks are also operating in India with their services limited only to commercial operations and catering primarily to Sri Lankans.

**Overall, the trade benefits of the ISFTA remain mixed.** While the aggregate figures

resulting from the agreement are impressive,<sup>26</sup> several issues remain to be addressed. On a positive note, renewed bilateral talks have been taking place since 2010 and have created a positive trade environment. Both sides are taking steps to address the irritants in the smooth flow of trade. The visit of Shri Anand Sharma, Hon'ble Minister of Commerce, Industry and Textiles, Government of India, in August 2012, has provided the required impetus to enhance trade relations to the next level by doubling bilateral trade from US\$5 billion to US\$10 billion by 2015.



*Minister of Commerce, Industry and Textiles, Government of India, Anand Sharma and Minister of Industry and Commerce, Government of Sri Lanka, Rishad Bathiudeen.*

### **4.3 Investments**

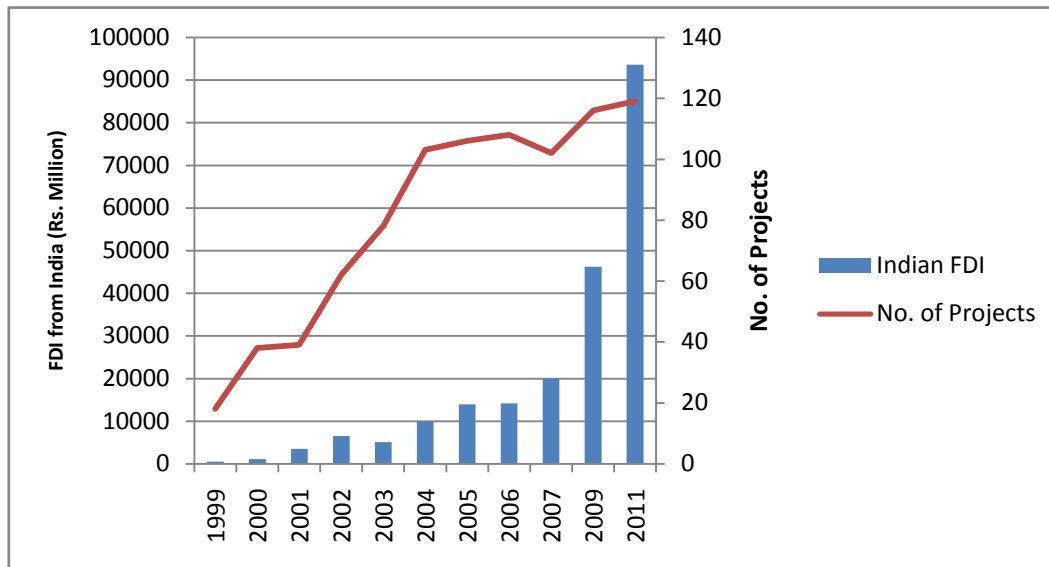
**Indian investment into Sri Lanka picked up sharply with marked improvements in bilateral relations since the late 1990s, assisted by improved economic links following the signing of the ISFTA in 1998.** The Indian investment which was a mere Rs. 165 million in 1998 increased

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<sup>26</sup> Over 95 per cent of Sri Lanka's exports to India enter at zero duty under the ISFTA.

to US\$ 146.8 million in 2011,<sup>27</sup> recording the second highest FDI inflows into Sri Lanka. The scale of expansion of Indian investment in Sri Lanka from the mid-1990s is clear (Figure 5).

**Figure 5**  
**Cumulative FDI from India to Sri Lanka: 1999-2011**



Source: Board of Investment of Sri Lanka, 2012.

Indian investors were involved in a total of 18 projects in 1999. By 2011, the number had risen to 119 with the most significant expansion coming from the services sector. As illustrated in Table 5, Indian FDI in manufacturing has been mostly in sectors such as steel, cement, rubber products, food products, automobile components, electrical equipment, chemicals and printing, whereas the bulk of Indian investment in Sri Lanka in recent years has been in the services sector, including telecom services by Bharti Airtel and Tata Communications, leisure services by Taj (Vivanta) Hotels, transport by Ashok Leyland, and banking and financial services by State Bank of India, Indian Overseas Bank, Indian Bank, ICICI Bank and Axis Bank.

While the dominance of services suggests that the impact of the Free Trade Agreement (FTA) (which only deals with trade in goods) on the investment decision is limited, it could be argued that the surge of investment between 2000 and 2011 was influenced by the increased profile of economic ties between the two countries and increased investor confidence as a result of the FTA.

<sup>27</sup> Board of Investment of Sri Lanka, 2012.

**Table 5**  
**Estimated Investment from India in Sri Lanka, 1999 and 2011**

	As at end 1999			As at end 2011		
	No. of Projects	Investment (SLRs mn)	%	No. of Projects	Investment (SLRs. mn.)	%
Food, beverages & tobacco	2	621.3	67.8	9	2,716.85	2.9
Textile, clothing & leather products	2	24.9	2.7	15	1,708.27	1.8
Wood & wood products	1	1.6	0.2	5	346.08	0.4
Paper & paper products	1	7.4	0.8	4	174.71	0.2
Chemical, petroleum, rubber & plastic products	4	134.1	14.6	9	281.04	0.3
Non-metallic mineral products	1	10.0	1.1	10	1,914.68	2.0
Fabricated metal products, machinery & transport equipment				16	3,971.08	4.2
Manufactured products, n.e.s				8	2,395.70	2.6
Services	7	116.7	12.7	43	80,134.99	85.6
<b>Total</b>	<b>18</b>	<b>916.0</b>		<b>119</b>	<b>93643.39</b>	

Source: Jayasuriya and Weerakoon (2001) for 1999 data based on information made available from the Board of Investment of Sri Lanka (BOI).<sup>28</sup> BOI, 2012 for 2011 data.

As noted above, several important Indian investments are in the pipeline, including a \$ 220 million investment by Renuka Sugars; \$ 20 million by Dabur, an FMCG company on a fruit juice project; \$ 400 million real estate project by Indo-Ocean Developers next to the Beira, another \$ 400 million real estate project by Tata and a \$ 120 million hotel project by ITC.

**Sri Lankan investments in India have also significantly increased over the past one decade.** Some successful ventures include FDI in confectionery, apparel and furniture. In particular, the “Amante” brand launched by MAS Holdings is popular in India, so also the “Heritage” hotel brand of Aitken Spence, while other Sri Lankan companies such as Ceylon Biscuits, Carsons, Damro (furniture), Hayleys, Brandix and John Keells Holdings plc have also made significant inroads into India. In fact, establishment of the Brandix India Apparel City, a 1,000 acre integrated textile manufacturing and apparel park set up in the SEZ at Visakhapatnam, Andhra Pradesh is a major Sri Lankan project in India. Further, Colombo Port’s largest volumes of shipments are transshipment volumes to and from India. In services, the most significant investments have been in banking and leisure activities (Weerakoon and Thennakoon 2008).

<sup>28</sup> Cited in Weerakoon and Thennakoon, 2007.



## **5. Way Forward towards Increased Integration**

The positive outcomes of the ISFTA and emerging services/investment links encouraged both India and Sri Lanka to deepen and broaden economic cooperation between the two countries under a proposed Comprehensive Economic Partnership Agreement (CEPA). It proposes measures to deepen economic and trade cooperation by addressing issues/areas on RoO, dispute settlement and mutual recognition agreements, and it also aims at widening economic relations by including services and investment. As a result, the potential areas of cooperation for the CEPA identified by the Joint Study Group included trade in services<sup>29</sup>, investment, and economic cooperation. Although the Framework Agreement was scheduled to be signed at the 15th SAARC Summit in Colombo in 2008, reservations and pressure from some stakeholders have delayed the signing of the agreement.

On a more positive note, several initiatives have been taken by both countries in the recent past to stimulate trade and investment relations. During the visit of Hon. Anand Sharma, Minister of Commerce, Industry & Textiles, Government of India, to Sri Lanka in August 2012, both sides decided to take several steps to further deepen trade and investment relations, and Sri Lanka welcomed Indian investments, inter alia, in the manufacture of automobile parts, pharmaceuticals, textiles and engineering products. In this context, it was agreed that the Joint Task Force constituted by the two Governments would meet at the earliest to discuss these proposals. The two sides also agreed to cooperate closely to forge closer economic and trade linkages and take steps to double the bilateral trade to reach US \$ 10 billion in the next three years. Both sides agreed to consider working towards increasing Sri Lanka's export capacity.

During the eighth meeting of the India-Sri Lanka Joint Commission held on 22 January 2013 in New Delhi, both sides recognized the need to build a special economic partnership framework to achieve the shared goals of poverty alleviation, job creation and economic development for the people of the two countries, and decided to take several steps to further deepen trade, tourism and investment relations. In this regard, it was agreed to encourage closer economic and trade linkages between all stakeholders with a view to doubling bilateral trade to US \$ 10 billion in the next three years. In this context it was also agreed to initiate a dialogue between the Commerce Secretary of India and the Secretary of the Ministry of Finance and Economic Development of Sri Lanka to evolve a framework for a special economic partnership between the two countries.



*8<sup>th</sup> meeting of the India-Sri Lanka Joint Commission, co-chaired by Shri Salman Khurshid, Minister of External Affairs of India and Prof. G.L. Peiris, Minister of External Affairs of Sri Lanka.*

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<sup>29</sup> Provision of preferential market access through liberalization across the four modes of services provision (see Annex 5).

**Closer economic integration with the Indian economy will also allow Sri Lanka to be strategically absorbed into the wider trade blocs taking shape in the region.** In pursuing its 'Look East Policy', India is looking increasingly to strengthen economic relations with the wider Asian region. During the past decade, India has signed a Comprehensive Economic Cooperation Agreement (CECA) with Singapore and Malaysia, and a Comprehensive Economic Partnership Agreement (CEPA) with South Korea and Japan covering trade in goods, services and investment. Similar negotiations are being undertaken with Thailand, The Association of Southeast Asian Nations (ASEAN), Indonesia and some other countries.<sup>30</sup>

**In the absence of previous experience in extending services liberalization on a preferential basis, potential risks can be best minimized through a wide consultation process.** This has been done to a great extent in the formulation of the Framework Agreement. Consultations with relevant industry organizations will also be necessary when details of the commitments are being worked out. The two countries need to have agreements that remove bottlenecks to exports by harmonizing their testing, certification, quarantine and customs requirements so that their products can enter each other's markets without delays.

**No bilateral trade agreement can be perfect - problems are bound to emerge as trading progresses over the years.** Despite various restrictions, India has emerged as Sri Lanka's largest, and most balanced, trading partner, with substantial levels of both exports and imports taking place. This is an important development for Sri Lanka in its efforts to diversify its export basket and look towards regional markets like India which are showing strong growth and faster recovery from the global downturn, while Sri Lanka's traditional Western markets remain in a state of fragile recovery. The key opportunity is to tap into the large and dynamic Indian market, by moving beyond the ISFTA towards broader economic integration. The CEPA, implemented with proper regulatory mechanisms in order to accommodate the disparity between the countries, will provide a tremendous opportunity for closer economic integration between the two countries, and can be seen as a model of large and small country integration in producing a "win-win" situation.

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<sup>30</sup> See Department of Commerce, India, at [www.commerce.nic.in](http://www.commerce.nic.in).

## **Agencies to Contact in Relation to the ISFTA**

### **SRI LANKA**

#### **Department of Commerce**

4th Floor, "Rakshana Mandiraya",  
21, Vauxhall Street,  
Colombo 02.  
Sri Lanka.  
Tel: +94-11-2329733  
Fax: +94-11-2382490/+94-11-2430233  
Email: [fortrade@doc.gov.lk](mailto:fortrade@doc.gov.lk)  
Website: <http://www.doc.gov.lk/web/index.php>

#### **Sri Lanka Customs**

Times Building,  
Colombo 01.  
Sri Lanka.  
Tel: +94-11-2421141, +94-11-2445147  
Fax: +94-11-2446364  
Email: [dgc@customs.gov.lk](mailto:dgc@customs.gov.lk)  
Website: <http://www.customs.gov.lk/>

#### **The Ceylon Chamber of Commerce**

50, Navam Mawatha,  
Colombo 02.  
Sri Lanka.  
Tel: +94-11- 2421745-7, 2329143, 5588800  
Fax: +94-11- 2437477, 2449352, 2381012  
Email: [info@chamber.lk](mailto:info@chamber.lk)  
Website: [www.chamber.lk/](http://www.chamber.lk/)

#### **National Chamber of Commerce of Sri Lanka**

N.C.C.S.L. Headquarters Building,  
450, D.R. Wijewardana Mawatha,  
Colombo 10.  
Sri Lanka.  
Tel: +94-11-2689600/5374801/5374803  
Fax: +94-11-2689603  
Website: <http://www.nccsl.lk/home>

**Board of Investment of Sri Lanka**

Level 26, West Tower,  
World Trade Center,  
Colombo 01.  
Sri Lanka.  
Tel: +94-11-2427060, 2434403-5  
Fax: +94-11-2422407  
Email: [infoboi@boi.lk](mailto:infoboi@boi.lk)  
Website: [www.investsrilanka.com/](http://www.investsrilanka.com/)

**Sri Lanka Export Development Board**

42, Navam Mawatha,  
Colombo 02.  
Sri Lanka.  
Tel: +94 11 2300705-11  
Fax: +94 11 2300715  
Website: <http://www.srilankabusiness.com/>

**High Commission of India, Colombo**

36-38, Galle Road,  
Colombo 03.  
Sri Lanka.  
Tel: +94-11-2327587 / 2422788 / 2421605  
Fax: 2446403 / 2448166  
E-mail: [com.colombo@mea.gov.in](mailto:com.colombo@mea.gov.in) and [com.colombo@gmail.com](mailto:com.colombo@gmail.com)  
Website: [www.hcicolombo.org/](http://www.hcicolombo.org/)

**Sri Lanka Tea Board**

574, Galle Road,  
Colombo 03.  
Sri Lanka.  
Tel: +94 -11 -2582236 / 2583687 / 2587386  
Fax: +94-11-2589132  
Email: [teaboard@pureceylontea.com](mailto:teaboard@pureceylontea.com)  
Website: [www.pureceylontea.com/](http://www.pureceylontea.com/)

## **INDIA**

### **Export Inspection Council of India (Corporate Office)**

3rd Floor - NDYMCA Cultural Centre Building,

1, Jaisingh Road,

New Delhi - 110 001.

India.

Tel: +91 – 11 – 23341263 / 23748189 , 23365540

Fax: 011 - 23748024

Email: [eic@eicindia.gov.in](mailto:eic@eicindia.gov.in)

Website: <http://www.eicindia.gov.in/eic/index1.htm>

### **Director (FT/SA)**

#### **Department of Commerce**

Ministry of Commerce and Industry,

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New Delhi - 110011.

India.

Tel: +91-11-23062261

Fax: +91-11-23063418

Email: [indira.murthy@nic.in](mailto:indira.murthy@nic.in)

Website: <http://www.commerce.nic.in>

### **High Commission of Sri Lanka in India**

27, Kautilya Marg,

Chanakyapuri,

New Delhi - 110021.

India.

Tel: +91-11-2301 0201-3 and 23017498

Fax: +91-11-2379 3604

Email: [lankacomnd@mea.gov.lk](mailto:lankacomnd@mea.gov.lk) and [lankacomnd@gmail.com](mailto:lankacomnd@gmail.com)

Website: [www.newdelhi.mission.gov.lk/](http://www.newdelhi.mission.gov.lk/)

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**Annex 1**  
**Indo-Sri Lanka Free Trade Agreement**  
(<http://commerce.nic.in/ilfta.htm>)

**FREE TRADE AGREEMENT BETWEEN**  
**THE REPUBLIC OF INDIA**  
**AND**  
**THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA**

**PREAMBLE**

The Government of the Republic of India and the Government of the Democratic Socialist Republic of Sri Lanka, (hereinafter referred to as the "Contracting Parties").

**CONSIDERING** that the expansion of their domestic markets, through economic integration, is a vital prerequisite for accelerating their processes of economic development.

**BEARING** in mind the desire to promote mutually beneficial bilateral trade.

**CONVINCED** of the need to establish and promote free trade arrangements for strengthening intra-regional economic cooperation and the development of national economies.

**FURTHER RECOGNIZING** that progressive reductions and elimination of obstacles to bilateral trade through a bilateral free trade agreement (hereinafter referred to as "The Agreement") would contribute to the expansion of world trade.

**HAVE** agreed as follows:

**Article I**

**Objectives**

1. The Contracting Parties shall establish a Free Trade Area in accordance with the provisions of this Agreement and in conformity with relevant provisions of the General Agreement on Tariff and Trade, 1994.
2. The objectives of this Agreement are:
  - (i) To promote through the expansion of trade the harmonious development of the economic relations between India and Sri Lanka.
  - (ii) To provide fair conditions of competition for trade between India and Sri Lanka.
  - (iii) In the implementation of this Agreement the Contracting Parties shall pay due regard to the principle of reciprocity.
  - (iv) To contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.



## **Article II**

### **Definitions**

For the purpose of this agreement:

1. "Tariffs" means basic customs duties included in the national schedules of the Contracting Parties.
2. "Products" means all products including manufactures and commodities in their raw, semi-processed and processed forms.
3. "Preferential Treatment" means any concession or privilege granted under this Agreement by a Contracting Party through the elimination of tariffs on the movement of goods.
4. "The Committee" means the Joint Committee referred to in Article XI.
5. "Serious Injury" means significant damage to domestic producers, of like or similar products resulting from a substantial increase of preferential imports in situations which cause substantial losses in terms of earnings, production or employment unsustainable in the short term. The examination of the impact on the domestic industry concerned shall also include an evaluation of other relevant economic factors and indices having a bearing on the state of the domestic industry of that product.
6. "Threat of serious injury" means a situation in which a substantial increase of preferential imports is of a nature so as to cause "Serious injury" to domestic producers, and that such injury, although not yet existing is clearly imminent. A determination of threat of serious injury shall be based on facts and not on mere allegations, conjecture, or remote or hypothetical possibility.
7. "Critical circumstances" means the emergence of an exceptional situation where massive preferential imports are causing or threatening to cause "serious injury" difficult to repair and which calls for immediate action.

## **Article III**

### **Elimination of Tariffs**

The Contracting Parties hereby agree to establish a Free Trade Area for the purpose of free movement of goods between their countries through elimination of tariffs on the movement of goods in accordance with the provisions of Annexures A & B which shall form an integral part of this Agreement.

## **Article IV**

### **General Exceptions**

Nothing in this Agreement shall prevent any Contracting Party from taking action and adopting measures, which it considers necessary for the protection of its national security, the protection of public morals, the protection of human, animal or plant life and health, and the protection of articles of artistic, historic and archaeological value, as is provided for in Articles XX and XXI of the General Agreement on Tariff and Trade, 1994.

## **Article V**

### **National Treatment**

The Contracting Parties affirm their commitment to the principles enshrined in Article III of GATT 1994.

## **Article VI**

### **State Trading Enterprises**

1. Nothing in this Agreement shall be construed to prevent a Contracting Party from maintaining or establishing a state trading enterprise as understood in Article XVII of General Agreement on Tariff and Trade, 1994.
2. Each Contracting Party shall ensure that any state enterprise that it maintains or establishes acts in a manner that is not inconsistent with the obligations of the Contracting Parties, under this Agreement and accords non-discriminatory treatment in the import from and export to the other Contracting Party.

## **Article VII**

### **Rules of Origin**

1. Products covered by the provisions of this Agreement shall be eligible for preferential treatment provided they satisfy the Rules of Origin as set out in Annexure C to this Agreement which shall form an integral part of this Agreement.
2. For the development of specific sectors of the industry of either Contracting Party, lower value addition norms for the products manufactured or produced by those sectors may be considered through mutual negotiations.

## **Article VIII**

### **Safeguard Measures**

1. If any product, which is the subject of preferential treatment under this Agreement, is imported into the territory of a Contracting Party in such a manner or in such quantities as to cause or threaten to cause, serious injury in the importing Contracting Party, the importing Contracting Party may, with prior consultations except in critical circumstances, suspend provisionally without discrimination the preferential treatment accorded under the Agreement.

2. When action has been taken by either Contracting Party in terms of paragraph I of this Article, it shall simultaneously notify the other Contracting Party and the Joint Committee established in terms of Article XI. The Committee shall enter into consultations with the concerned Contracting Party and endeavor to reach mutually acceptable agreement to remedy the situation. Should the consultations in the Committee fail to resolve the issue within sixty days, the party affected by such action shall have the right to withdraw the preferential treatment.

## **Article IX**

### **Domestic Legislation**

The Contracting Parties shall be free to apply their domestic legislation to restrict imports, in cases where prices are influenced by unfair trade practices like subsidies or dumping. Subsidies and dumping shall be understood to have the same meaning as in the General Agreement on Tariff and Trade, 1994 and the relevant WTO Agreements.

## **Article X**

### **Balance of Payment Measures**

1. Notwithstanding the provisions of this Agreement, any Contracting Party facing balance of payments difficulties may suspend provisionally the preferential treatment as to the quantity and value of merchandise permitted to be imported under the Agreement. When such action has taken place, the Contracting Party, which initiates such action shall simultaneously notify the other Contracting Party.
2. Any Contracting Party, which takes action according to paragraph 1 of this Article, shall afford, upon request from the other Contracting Party, adequate opportunities for consultations with a view to preserving the stability of the preferential treatment provided under this Agreement.

## **Article XI**

### **Joint Committee**

1. A Joint Committee shall be established at Ministerial level. The Committee shall meet at least once a year to review the progress made in the implementation of this Agreement and to ensure that benefits of trade expansion emanating from this Agreement accrue to both Contracting Parties equitably. The Committee may set up Sub-Committees and/or Working Groups as considered necessary.
2. In order to facilitate cooperation in customs matters, the Contracting Parties agree to establish a Working Group on customs related issues including harmonization of tariff headings. The Working Group shall meet as often as required and shall report to the Committee on its deliberations.

3. The Committee shall accord adequate opportunities for consultation on representations made by any Contracting Party with respect to any matter affecting the implementation of the Agreement. The Committee shall adopt appropriate measures for settling any matter arising from such representations within 6 months of the representation being made. Each Contracting Party shall implement such measures immediately.
4. The Committee shall nominate one apex chamber of trade and industry in each country as the nodal chamber to represent the views of the trade and industry on matters relating to this Agreement.

## **Article XII**

### **Consultations**

1. Each Contracting Party shall accord sympathetic consideration to and shall afford adequate opportunity for, consultations regarding such representations as may be made by the other Contracting Party with respect to any matter affecting the operation of this Agreement.
2. The Committee may meet at the request of a Contracting Party to consider any matter for which it has not been possible to find a satisfactory solution through consultations under paragraph 1 above.

## **Article XIII**

### **Settlement of Disputes**

1. Any dispute that may arise between commercial entities of the Contracting Parties shall be referred for amicable settlement to the nodal apex chambers. Such references shall, as far as possible, be settled through mutual consultations by the Chambers. In the event of an amicable solution not being found, the matter shall be referred to an Arbitral Tribunal for a binding decision. The Tribunal shall be constituted the Joint Committee in consultation with the relevant Arbitration Bodies in the two countries.
2. Any dispute between the Contracting Parties regarding the interpretation and application of the provisions of this Agreement or any instrument adopted within its framework shall be amicably settled through negotiations failing which a notification may be made to the Committee by any one of the Contracting Parties.

## **Article XIV**

### **Duration and Termination of Agreement**

This Agreement shall remain in force until either Contracting Party terminates this Agreement by giving six months written notice to the other of its intention to terminate the Agreement.

## **Article XV**

### **Amendments**

The Agreement may be modified or amended through mutual agreement of the Contracting Parties. Proposals for such modifications or amendments shall be submitted to the Joint Committee and upon acceptance by the Joint Committee, shall be approved in accordance with the applicable legal procedures of each Contracting Party. Such modifications or amendments shall become effective when confirmed through an exchange of diplomatic notes and shall constitute an integral part of the Agreement.

Provided however that in emergency situations, proposals for modifications may be considered by the Contracting Parties and if agreed, given effect to through an exchange of diplomatic notes.

## **Article XVI**

### **Annexures to be finalized**

Annexure D(i) and D(ii) (Negative Lists of India and Sri Lanka respectively), E (Items on which India has undertaken to give 100% tariff concession on coming into force of the Agreement) and F (Items on which Sri Lanka has undertaken to give 100% tariff concession on the coming into force of the Agreement) shall be finalized within a period of 60 days of the signing of this Agreement. All the Annexures shall form an integral part of the Agreement.

## **Article XVII**

### **Entry into Force**

The Agreement shall enter into force on the thirtieth day after the Contracting Parties hereto have notified each other that their respective constitutional requirements and procedures have been completed.

In witness where of the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in duplicate at New Delhi this 28th day of December 1998 in two originals in the English language.

Sd/-  
For the Government of the  
Republic of India

Sd/-  
For the Government of the Democratic Socialist  
Republic of Sri Lanka

## **Annexure – ‘A’**

### **Concessions offered by India**

The Government of India shall grant duty free access to all exports from Sri Lanka in respect of items freely importable into India, except on items listed in Annex D of this Agreement, in accordance with the phase out schedule detailed below:

1. Upon entry into force of the Agreement :-
  - a. Zero duty access for the items in Annexure ‘E’
  - b. 50% margin of preference on the remaining items except on items listed in Annexure D. Concessions on items in Chapters 51 to 56, 58 to 60 and 63 shall be restricted to 25%.
2. The margin of preference on the items mentioned in (b) above shall be increased to 100% in two stages within three years of the coming into force of the Agreement, except for the textiles items referred to in 1(b) above.

## **Annexure – ‘B’**

### **Concessions offered by Sri Lanka**

Government of Sri Lanka shall provide tariff concessions on exports from India to Sri Lanka in respect of items freely importable into Sri Lanka, as detailed below:-

1. Zero duty for the items in Annex ‘F’ – I, upon entering into force of the Agreement.
2. 50% margin of preference for the items in Annex ‘F’ – II, upon coming into force of the Agreement. The margin of preference in respect of these items shall be deepened to 70%, 90% and 100%, respectively, at the end of the first, second and third year of the entry into force of the Agreement.
3. For the remaining items except those in Annex ‘D’, the tariffs shall be brought down by not less than 35% before the expiry of three years and 70% before the expiry of the sixth year and 100% before the expiry of eight years, from the date of entry into force of the Agreement.

## **Annexure – ‘C’**

### **Rules of Origin**

#### **1. Short title/commencement**

These rules may be called the rules of Determination of Origin of Goods under the Free Trade Agreement between the Democratic Socialist Republic of Sri Lanka and the Republic of India.

#### **2. Application**

These rules shall apply to products consigned from the territory of either of the Contracting Parties.

#### **3. Determination of Origin**

No product shall be deemed to be the produce or manufacture of either country unless the conditions specified in these rules are complied with in relation to such products, to the satisfaction of the appropriate Authority.

#### **4. Claim at the time of importation**

The importer of the product shall, at the time of importation:

- a. make a claim that the products are the produce or manufacture of the country from which they are imported and such products are eligible for preferential treatment under the Agreement, and
- b. produce the evidence specified in these rules.

#### **5. Originating products**

Products covered by the Agreement imported into the territory of a Contracting Party from another Contracting Party which are consigned directly within the meaning of rule 9 hereof, shall be eligible for preferential treatment if they conform to the origin requirement under any one of the following conditions:

- a. Products wholly produced or obtained in the territory of the exporting Contracting Party as defined in rule 6; or
- b. Products not wholly produced or obtained in the territory of the exporting Contracting Party, provided that the said products are eligible under rule 7 or rule 8.

#### **6. Wholly produced or obtained**

Within the meaning of rule 5(a), the following shall be considered as wholly produced or obtained in the territory of the exporting Contracting Party:

- a. raw or mineral products extracted from its soil, its water or its seabed;
- b. vegetable products harvested there;

- c. animals born and raised there;
- d. products obtained from animals referred to in clause (c) above;
- e. products obtained by hunting or fishing conducted there;
- f. products of sea fishing and other marine products from the high seas by its vessels<sup>3,4</sup>;
- g. products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above<sup>4,5</sup>;
- h. used articles collected there, fit only for the recovery of raw materials;
- i. waste and scrap resulting from manufacturing operations conducted there;
- j. products extracted from the seabed or below seabed which is situated outside its territorial waters, provided that it has exclusive exploitation rights;
- k. goods produced there exclusively from the products referred to in clauses (a) to (j) above.

**7. Not wholly produced or obtained**

- a. Within the meaning of rule 5(b), products worked on or processed as a result of which the total value of the materials, parts or produce originating from countries other than the Contracting Parties or of undetermined origin used does not exceed 65% of the f.o.b. value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Contracting Party shall be eligible for preferential treatment, subject to the provisions of clauses (b), (c), (d) and (e) of rule 7 and rule 8.
- b. Non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading, at the four digit level, of the Harmonised Commodity Description and Coding System different from those in which all the non-originating materials used in its manufacture are classified.
- c. In order to determine whether a product originates in the territory of a Contracting Party, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.
- d. The following shall in any event be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:
  - 1. Operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations).
  - 2. Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
  - 3. (i) changes of packing and breaking up and assembly of consignments,  
(ii) simple slicing, cutting and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc., and all other simple packing operations.



4. the affixing of marks, labels or other like distinguishing signs on products or their packaging;
  5. simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these Rules to enable them to be considered as originating products;
  6. simple assembly of parts of products to constitute a complete product;
  7. a combination of two or more operations specified in (a) to (f);
  8. slaughter of animals.
- e. The value of the non-originating materials, parts or produce shall be:
- i. The c.i.f. value at the time of importation of the materials, parts or produce where this can be proven; or
  - ii. The earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Contracting Parties where the working or processing takes place.

#### **8. Cumulative rules of origin**

In respect of a product, which complies with the origin requirements provided in rule 5(b) and is exported by any Contracting Party and which has used material, parts or products originating in the territory of the other Contracting Party, the value addition in the territory of the exporting Contracting Party shall be not less than 25 per cent of the f.o.b. value of the product under export subject to the condition that the aggregate value addition in the territories of the Contracting Parties is not less than 35 per cent of the f.o.b. value of the product under export.

#### **9. Direct consignment**

The following shall be considered to be directly consigned from the exporting country to the importing country:

- a. If the products are transported without passing through the territory of any country other than the countries of the Contracting Parties.
- b. The products whose transport involves transit through one or more intermediate countries with or without transshipment or temporary storage in such countries; provided that
  - i. the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;
  - ii. the products have not entered into trade or consumption there; and
  - iii. the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.

#### **10. Treatment of packing**

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

**11. Certificate of origin**

Products eligible for a Certificate of origin in the form annexed shall support preferential treatment issued by an authority designated by the Government of the exporting country and notified to the other country in accordance with the certification procedures to be devised and approved by both the Contracting Parties.

**12. Prohibitions**

Either country may prohibit importation of products containing any inputs originating from States with which it does not have economic and commercial relations.

**13. Co-operation between contracting parties**

- a. The Contracting Parties will do their best to co-operate in order to specify origin of inputs in the Certificate of origin.
- b. The Contracting Parties will take measures necessary to address, to investigate and, where appropriate, to take legal and/or administrative action to prevent circumvention of this Agreement through false declaration concerning country of origin or falsification of original documents.
- c. Both the Contracting Parties will co-operate fully, consistent with their domestic laws and procedures, in instances of circumvention or alleged circumvention of the Agreement to address problems arising from circumvention including facilitation of joint plant visits and contacts by representatives of both Contracting Parties upon request and on a case – by – case basis.
- d. If either Party believes that the rules of origin are being circumvented, it may request consultation to address the matter or matters concerned with a view to seeking a mutually satisfactory solution. Each party will hold such consultations promptly.

**14. Review**

These rules may be reviewed as and when necessary upon request of either Contracting Party and may be open to such modifications as may be agreed upon.

**Notes:**

1. Includes mineral fuels, lubricants and related materials as well as mineral or metal ores
2. Includes agricultural and forestry products
3. "Vessels" shall refer to fishing vessels engaged in commercial fishing, registered in the country of the Contracting Party and operated by a citizen or citizens of the Contracting Party or partnership, corporation or association, duly registered in such country, at least 60 per cent of equity of which is owned by a citizen or citizens and/or Government of such Contracting Party or 75 per cent by citizens and/or Governments of the Contracting Parties. However, the products taken from vessels, engaged in commercial fishing under Bilateral Agreements which provide for chartering/leasing of such vessels and/or sharing of catch between Contracting Party will also be eligible for preferential treatment.

4. In respect of vessels or factory ships operated by Government agencies, the requirements of flying the flag of the Contracting Party do not apply.
5. For the purpose of this Agreement, the term "factory ship" means any vessel, as defined, used for processing and/or making on board products exclusively from those products referred to in clause (f) of Rule 6.
6. Cumulation as implied by Rule 8 means that only products which have acquired originating status in the territory of one Contracting Party may be taken into account when used as inputs for a finished product eligible for preferential treatment in the territory of the other Contracting Party.

**Annex 2**  
**India's Negative List under the ISFTA**

S. No	Description	HS Code
1	Coconuts, desiccated	080111
2	Other - in shell, fresh (coconut)	080119
3	Beer made from malt	220300
4	Champagne and sparkling wine	220410
5	Wine (not sparkling); grape must with by alcohol in: <=2l containers	220421
6	Wine (not sparkling); grape must with alcohol in: >=2l containers	220429
7	Other grape must, nes	220430
8	Vermouth 'in containers, 2L or less	220510
9	Other wine	220590
10	Other fermented beverages (e.g. cider, perry, mead); mixtures of fermented beverages nes	220600
11	Undenatured ethyl alcohol, of alcoholic strength >=80%	220710
12	Ethyl alcohol and other spirits	220720
13	Spirits from distilled grape wine or marc	220820
14	Whiskeys	220830
15	Rum and tafia	220840
16	Gin and geneva	220850
17	Vodka	220860
18	Liqueurs and cordials	220870
19	Other coconut base arrack	220890
20	Waste, parings and scrap, of polymers of ethylene	391510
21	Waste, parings and scrap, of polymers of styrene	391520
22	Waste, parings and scrap, of polymers of vinyl chloride	391530
23	Waste, parings and scrap, of other plastics, nes	391590
24	Monofilament >1mm, rods... and profile shapes, of polymers of ethylene	391610
25	Monofilament >1mm, rods..., etc, of polymers of vinyl chloride	391620
26	Monofilament >1mm, rods... and profile shapes, of other plastics, nes	391690
27	Artificial guts of hardened proteins or cellulosic materials	391710
28	Tubes, pipes and hoses, rigid, of polymers of ethylene	391721
29	Tubes of polymers of propylene length =<150mm & inner diameter=<2.2mm & outer 3.2mm	391722
30	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride	391723
31	Tubes, pipes and hoses, rigid, of other plastics, nes	391729
32	Flexible tubes, pipes and hoses, with a burst pressure >=27.6mpa	391731
33	Tubes, pipes and hoses, not reinforced, without fittings, nes	391732
34	Tubes, pipes and hoses, not reinforced, with fittings attached, nes	391733
35	Shrink wrap film in tube form	391739
36	Fittings, for tubes, pipes and hoses, of plastic	391740
37	Floor... coverings of polymers of vinyl chloride, in rolls or tiles	391810
38	Floor, wall or ceiling coverings of plastics, nes, in rolls or tiles	391890
39	Self-adhesive tape, plates, strip..., in rolls, width =<20cm	391910
40	Solar controlled shatter proof safety window film in rolls width<184cm....	391990

S. No	Description	HS Code
41	Of polymers of ethylene - metallised	392010
42	Of polymers of propylene - unlaminated and or unprinted oriented/cast polypropalene	392020
43	Of polymers of styrene - of a thickness < 2mm	392030
44	Containing by weight not less than 6% of plasticisers	392043
45	Shrink wrap film	392049
46	Of poly metallised	392051
47	Other - metallised	392059
48	Of polycarbonates - unlaminated and or unprinted	392061
49	Of polythylene terephthalate - unlaminated and or unprinted	392062
50	Of unsaturated polyesters - unlaminated and or unprinted	392063
51	Of other polyesters - unlaminated and or unprinted	392069
52	Of a regenerated cellulose - of regenerated cellulose printed	392071
53	Of vulcanised fibre - metallised	392072
54	Plates..., of cellulose acetate, not reinforced, etc	392073
55	Of other cellulose derivatives - of cellulose nitrate plasticised	392079
56	Of Polyvinyl butyral - Metallised	392091
57	Plates..., of polyamides, not reinforced, etc	392092
58	Of amino resins - metallised	392093
59	Of Phenolic resins - metallised	392094
60	Of silicone - of hardened proteins	392099
61	Of polymers of styrene - of polystyrene < 2 mm in thickness	392111
62	Cellular plates, strips... of polymers of vinyl chloride	392112
63	Cellular plates, strips... of polymers of polyurethanes	392113
64	Of regenerated cellulose - printed	392114
65	Of other plastics - of phenoplastics	392119
66	Of other plastics	392190
67	Baths, shower-baths and wash-basins, of plastics	392210
68	Lavatory seats and covers of plastics	392220
69	Bidets, lavatory pans... and other sanitary ware of plastics, nes	392290
70	Boxes, cases, crates ... - containers imported for the packing of gems and jewellery	392310
71	Sacks and bags (incl. cones) of polymers of ethylene	392321
72	Sacks and bags (incl. cones) of other plastics (excl. ethylene)	392329
73	Carboys, bottles, flasks and similar articles of plastics	392330
74	Spools, cops, bobbins and similar supports of plastics	392340
75	Other pre formed shrink capsules	392350
76	Articles for the packing of goods, of plastics, nes	392390
77	Tableware and kitchenware of plastics	392410
78	Teats for feeding bottles	392490
79	Reservoirs... and similar containers, capacity >300 l, of plastics	392510

S. No	Description	HS Code
80	Doors, windows and their frames and thresholds for doors, of plastics	392520
81	Shutters, blinds and similar articles and parts, of plastics	392530
82	Builders' ware of plastics, nes	392590
83	Office or school supplies - Electronic duplicator stensils	392610
84	Articles of apparel and clothing accessories - life jackets, gloves	392620
85	Fittings for furniture, coachwork or the like of plastics	392630
86	Statuettes and other ornamental articles of plastics	392640
87	Rawl plugs, colostomy and urinary bags, automatic water drinkers for the poultry industry	392690
88	Natural rubber... - centrifuged rubber	400110
89	Smoked sheets	400121
90	Technically specified natural rubber, in primary forms or in plates, etc	400122
91	Other - Sole crepe rubber, pale crepe, brown crepe, scrap crepe	400129
92	Balata, gutta-percha, guayule, chicle and similar natural gums.	400130
93	Reclaimed rubber in primary forms or in plates, sheets or strip	400300
94	Waste, ... - scrap of unhardened rubber obtained from rejected or wornout tyres & cuttin	400400
95	Compound with carbon black or silica - With carbon black	400510
96	Rubber solutions; dispersions, unvulcanized, nes	400520
97	Plates, sheets and strip of unvulcanized, compounded rubber, nes	400591
98	Compounded rubber, unvulcanized, in primary forms	400599
99	Camel-back strips for retreading rubber tyres	400610
100	Other forms and articles of unvulcanized rubber, nes	400690
101	Vulcanized rubber thread and cord	400700
102	Plates, sheets and strip of cellular vulcanized rubber	400811
103	Rods and profile shapes of cellular vulcanized rubber, nes	400819
104	Plates, sheets and strip of non-cellular, vulcanized rubber(excl. hard)	400821
105	Rods and profile shapes of non-cellular, vulcanized rubber (excl. hard)	400829
106	Retreaded tyres of a kind used on motor cars	401211
107	Retreaded tyres of a kind used on busses / lorries	401212
108	Retreaded tyres of a kind used on air craft	401213
109	Other	401219
110	Used new pneumatic tyres	401220
111	Solid tyres	401290
112	Articles of vulcanized rubber of cellular rubber	401610
113	Floor coverings and mats of vulcanized rubber, non-cellular	401691
114	Erasers, of vulcanized rubber	401692
115	Gaskets,...-of textile machinery falling under HS 84.44, 84.45, 84.46, 84.47, & 84.48	401693

S. No	Description	HS Code
116	Boat or dock fenders, of vulcanized rubber	401694
117	Inflatable articles, of vulcanized rubber, nes	401695
118	Being parts of textile machinery falling under headings 84.44,84.45,84.46,84.47 & 84.48	401699
119	Hard rubber (eg. ebonite) in all forms; articles of hard rubber	401700
120	Mats, matting and screens of vegetable materials	460120
121	Vegetable plaiting material... in sheet form	460191
122	Plaiting materials (excl. vegetable), in sheet form	460199
123	Articles of vegetable plaiting materials, articles of loofah	460210
124	Articles of plaiting materials (excl. of vegetable material)	460290
125	Toilet... similar paper, in rolls or sheets	480300
126	Corrugated paper and paperboard, in rolls or sheets	480810
127	Carbon or similar copying papers, in rolls or sheets	480910
128	Tarred, bituminized or asphalted paper and paperboard	481110
129	Self-adhesive paper and paperboard	481141
130	Other	481149
131	Envelopes of paper or paperboard	481710
132	Letter cards, plain postcards and correspondance cards of paper...	481720
133	Boxes, etc, of paper or paperboard containing paper stationery	481730
134	Printed paper or paperboard labels of all kinds	482110
135	Paper or paperboard labels of all kinds (excl. printed)	482190
136	Trays, dishes, plates and cups, etc, of paper or paperboard	482360
137	Silk-worm coCoOns suitable for reeling	500100
138	Raw silk (not thrown)	500200
139	Silk waste, not carded or combed	500310
140	Silk waste, carded or combed	500390
141	Silk yarn (excl. spun from silk waste), not put up for retail sale	500400
142	Yarn spun from silk waste, not put up for retail sale	500500
143	Silk yarn, put up for retail sale; silk-worm gut	500600
144	Woven fabrics of noil silk	500710
145	Woven fabrics of silk, containing >=85% silk or of silk waste	500720
146	Printed woven fabrics, containing <85% silk	500790
147	Bristle fibre twisted, not twisted, bleached and dyed (Raw of Coconut)	530511
148	Moulded coir products for use in horticulture (Other of coconut)	530519
149	Coir yarn	530810
150	Geo textiles	531100
151	High tenacity yarn of nylon or other polyamides	540210
152	High tenacity yarn of polyesters, nprs	540220
153	Textured yarn, of nylon or other polyamides, =<5tex, nprs	540231
154	Textured yarn, of nylon or other polyamides, >50tex, nprs	540232
155	Textured yarn of polyesters, nprs	540233
156	Single yarn of nylon or other polyamides, with =<50turns/m, nprs	540241
157	of polyesters,partially oriented	540242
158	Single yarn of polyesters, nes, with =<50turns/m, nprs	540243
159	Single yarn of nylon or other polyamides, with >50turns/m, nprs	540251
160	Single yarn of polyesters, with >50turns/m, nprs	540252

S. No	Description	HS Code
161	Multiple or cabled yarn of nylon or other polyamides, nprs	540261
162	Multiple or cabled yarn of polyesters, nprs	540262
163	Synthetic monofilament of $\geq 67$ decitex	540410
164	Strip and the like of synthetic textile materials	540490
165	Synthetic filament tow of polyesters	550120
166	Acrylic or modacrylic	550130
167	Synthetic staple fibres, of polyesters, not carded, etc	550320
168	Acrylic or modacrylic synthetic staple fibres, not carded, etc	550330
169	Waste of synthetic fibre, (incl. noils, yarn waste and garnetted stock)	550510
170	Synthetic staple fibres, of polyesters, carded, etc	550620
171	Acrylic or modacrylic synthetic staple fibres, carded, etc	550630
172	Other - imported for the manufacture of fishing nets	560790
173	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	560900
174	Carpets and other textile floor coverings, of wool..., knotted	570110
175	Other textile materials - Coir carpets and rugs, jute carpets	570190
176	Kelem, schumacks, karamanie and other similar hand-woven rugs	570210
177	Floor coverings of coconut fibres (COIR) - mats and rugs, mattings	570220
178	Pile floor coverings of wool..., woven, not made up	570231
179	Pile floor coverings of man-made textiles, woven, not made up	570232
180	Other textile materials - Jute carpets	570239
181	Pile floor coverings of wool..., woven, made up	570241
182	Pile floor coverings of man-made textiles, woven, made up	570242
183	Pile floor coverings of other textiles, woven, made up, nes	570249
184	Non-pile floor coverings of wool...woven, not made up	570251
185	Non-pile floor coverings of man-made textiles, woven, not made up	570252
186	Non-pile floor coverings of other textiles, woven, not made up, nes	570259
187	Non-pile floor coverings of wool..., woven, made up	570291
188	Non-pile floor coverings of man-made textiles, woven, made up	570292
189	Non-pile floor coverings of textile materials, woven, made up, nes	570299
190	Tufted floor coverings of wool or of fine animal hair	570310
191	Tufted floor coverings of nylon or other polyamides	570320
192	Tufted floor coverings of man-made textile materials, nes	570330
193	Other textile materials - Jute carpets	570390
194	Carpet tiles $\leq 0.3m^2$ , of felt, not tufted or flocked	570410
195	Other - jute carpets	570490
196	Other carpets and other textile floor coveings, nes	570500
197	Men's or boys' coats, etc, of wool..., knitted or crocheted	610110
198	Men's or boys' coats, etc, of cotton, knitted or crocheted	610120
199	Men's or boys' coats, etc, of man-made fibres, knitted or crocheted	610130
200	Men's or boys' coats, etc, of other textiles, knitted or crocheted	610190
201	Woman's or girls' coats,etc, of wool..., knitted or crocheted	610210
202	Woman's or girls' coats, etc, of cotton, knitted or crocheted	610220
203	Woman's or girls' coats, etc, of man-made fibres, knitted or crocheted	610230
204	Woman's or girls' coats, etc, of other textiles, knitted or crocheted	610290
205	Men's or boys' suits of wool or fine animal hair, knitted or crocheted	610311
206	Men's or boys' suits of synthetic fibres, knitted or crocheted	610312



S. No	Description	HS Code
207	Men's or boys' suits of other textiles, nes, knitted or crocheted	610319
208	Men's or boys' ensembles of wool or fine hair, knitted or crocheted	610321
209	Men's or boys' ensembles of cotton, knitted or crocheted	610322
210	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	610323
211	Men's or boys' ensembles of other textiles, nes, knitted or crocheted	610329
212	Men's or boys' jackets and blazers of wool..., knitted or crocheted	610331
213	Men's or boys' jackets and blazers of cotton, knitted or crocheted	610332
214	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	610333
215	Men's or boys' jackets... of other textiles, nes, knitted or crocheted	610339
216	Men's or boys' trousers, etc, of wool..., knitted or crocheted	610341
217	Men's or boys' trousers, etc, of cotton, knitted or crocheted	610342
218	Men's or boys' trousers, etc, of synthetic fibres, knitted or crocheted	610343
219	Men's or boys' trousers, etc, of other textiles, knitted or crocheted	610349
220	Women's or girls' suits of wool or fine hair, knitted or crocheted	610411
221	Women's or girls' suits of cotton, knitted or crocheted	610412
222	Women's or girls' suits of synthetic fibres, knitted or crocheted	610413
223	Women's or girls' suits of other textiles, nes, knitted or crocheted	610419
224	Women's or girls' ensembles, of wool..., knitted or crocheted	610421
225	Women's or girls' ensembles, of cotton, knitted or crocheted	610422
226	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted	610423
227	Women's or girls' ensembles, of other textiles, knitted or crocheted	610429
228	Women's or girls' jackets, of wool..., knitted or crocheted	610431
229	Women's or girls' jackets, of cotton, knitted or crocheted	610432
230	Women's or girls' jackets, of synthetic fibres, knitted or crocheted	610433
231	Woman's or girls' jackets, of other textiles, knitted or crocheted	610439
232	Dresses of wool or fine animal hair, knitted or crocheted	610441
233	Dresses of cotton, knitted or crocheted	610442
234	Dresses of synthetic fibres, knitted or crocheted	610443
235	Dresses of artificial fibres, knitted or crocheted	610444
236	Dresses of other textile material, nes, knitted or crocheted	610449
237	Skirts and divided skirts of wool or fine hair, knitted or crocheted	610451
238	Skirts and divided skirts of cotton, knitted or crocheted	610452
239	Skirts and divided skirts of synthetic fibres, knitted or crocheted	610453
240	Skirts and divided skirts of other textiles, nes, knitted or crocheted	610459
241	Women's or girls' trousers, etc, of wool..., knitted or crocheted	610461
242	Women's or girls' trousers, etc, of cotton, knitted or crocheted	610462
243	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	610463
244	Women's or girls' trousers, etc, of other textile, knitted or crocheted	610469
245	Men's or boys' shirts of cotton, knitted or crocheted	610510
246	Men's or boys' shirts of man-made fibres, knitted or crocheted	610520
247	Men's or boys' shirts of other textiles, nes, knitted or crocheted	610590
248	Women's or girls' blouses, etc, of cotton, knitted or crocheted	610610
249	Women's or girls' blouses, etc, of man-made fibres, knitted or crocheted	610620
250	Women's or girls' blouses, etc, of other textiles nes, knitted or crocheted	610690

S. No	Description	HS Code
251	Men's or boys' underpants and briefs of cotton, knitted or crocheted	610711
252	Men's or boys' underpants, etc, of man-made fibres, knitted or crocheted	610712
253	Men's or boys' underpants, etc, of other textiles, nes, knitted or crocheted	610719
254	Men's or boys' pyjamas of cotton, knitted or crocheted	610721
255	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	610722
256	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	610729
257	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	610791
258	Men's or boys' dressing gowns, of man-made fibres, knitted or crocheted	610792
259	Men's or boys' dressing gowns, of other textiles, nes, knitted or crocheted	610799
260	Women's or girls' slips, etc, of man-made fibres, knitted or crocheted	610811
261	Women's or girls' slips, etc, of other textiles, nes, knitted or crocheted	610819
262	Women's or girls' briefs and panties of cotton, knitted or crocheted	610821
263	Women's or girls' briefs, etc, of man-made fibres, knitted or crocheted	610822
264	Women's or girls' briefs, etc, of other textiles, nes, knitted or crocheted	610829
265	Women's or girls' nighties..., etc, of cotton, knitted or crocheted	610831
266	Women's or girls' pyjamas, etc, of man-made fibres, knitted or crocheted	610832
267	Women's or girls' nighties, etc, of other textiles, knitted or crocheted	610839
268	Women's or girls' dressing gowns..., of cotton, knitted or crocheted	610891
269	Women's or girls' dressing gowns of man-made fibre, knitted or crocheted	610892
270	Women's or girls' dressing gowns of other textiles, nes, knitted or crocheted	610899
271	T-shirts, singlets and other vests, of cotton, knitted or crocheted	610910
272	T-shirts, singlets, etc, of other textiles, nes, knitted or crocheted	610990
273	Jerseys, pullovers, etc, of wool..., knitted or crocheted	611011
274	Jerseys, pullovers, etc, of Kashmir goats., knitted or crocheted	611012
275	Other	611019
276	Jerseys, pullovers, etc, of cotton, knitted or crocheted	611020
277	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	611030
278	Jerseys, pullovers, etc, of other textiles, nes, knitted or crocheted	611090
279	Babies' garments, etc, of wool or fine animal hair, knitted or crocheted	611110
280	Babies' garments, etc, of cotton, knitted or crocheted	611120
281	Babies' garments, etc, of synthetic fibres, knitted or crocheted	611130
282	Babies' garments, etc, of other textiles, nes, knitted or crocheted	611190
283	Track-suits of cotton, knitted or crocheted	611211
284	Track-suits of synthetic fibres, knitted or crocheted	611212
285	Track-suits of other textiles, nes, knitted or crocheted	611219
286	Ski-suits, knitted or crocheted	611220
287	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	611231
288	Men's or boys' swimwear of other textiles, (excl. synthetic) knitted or crocheted	611239
289	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	611241
290	Women's or girls' swimwear of other textiles, (excl. synthetic) knitted or crocheted	611249
291	Garments made up of knitted or crocheted fabrics of 59.03, 59.06, 59.07	611300
292	Garments of wool or fine animal hair, knitted or crocheted, nes	611410
293	Garments of cotton, knitted or crocheted, nes	611420
294	Garments of man-made fibres, knitted or crocheted, nes	611430

S. No	Description	HS Code
295	Garments of other textiles, knitted or crocheted, nes	611490
296	Panty hose, etc, of synthetic fibres, <67 decitex, knitted or crocheted	611511
297	Panty hose, etc, of synthetic fibres, >=67decitex, knitted or crocheted	611512
298	Panty hose and tights of other textiles, nes, knitted or crocheted	611519
299	Women's hosiery of synthetic fibres, <67decitex, knitted or crocheted	611520
300	Of wool or fine animal hair - knee and ankle guards,elastic or rubberised	611591
301	Of cotton - knee and ankle guards,elastic or rubberised	611592
302	Of synthetic fibres - knee and ankle guards,elastic or rubberised	611593
303	Of other textile materials - knee and ankle guards,elastic or rubberised	611599
304	Gloves, mittens and mitts, impregnated... with plastics or rubber,knitted or crocheted	611610
305	Gloves, mittens and mitts, of wool..., knitted or crocheted	611691
306	Gloves, mittens and mitts, of cotton, knitted or crocheted	611692
307	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted	611693
308	Gloves, mittens and mitts, of other textiles, knitted or crocheted	611699
309	Shawls, scarves, mufflers, mantillas, veils, etc, knitted or crocheted	611710
310	Ties, bow ties and cravats, knitted or crocheted	611720
311	Other accessories - knee and ankle guards	611780
312	Parts of garments or clothing accessories, knitted or crocheted	611790
313	Men's or boys' overcoats, etc, of wool or fine animal hair	620111
314	Men's or boys' overcoats, etc, of cotton	620112
315	Men's or boys' overcoats, etc, of man-made fibres	620113
316	Men's or boys' overcoats, etc, of other textiles, nes	620119
317	Men's or boys' anoraks, wind-cheaters, etc, of wool or fine animal hair	620191
318	Men's or boys' anoraks, wind-cheaters, etc, of cotton	620192
319	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres	620193
320	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	620199
321	Woman's or girls' overcoats, etc, of wool or fine animal hair	620211
322	Woman's or girls' overcoats, etc, of cotton	620212
323	Woman's or girls' overcoats, etc, of man-made fibres	620213
324	Woman's or girls' overcoats, etc, of other textiles, nes	620219
325	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	620291
326	Woman's or girls' anoraks, wind-cheaters, etc, of cotton	620292
327	Woman's or girls' anoraks, wind-cheaters, etc, of man-made fibres	620293
328	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	620299
329	Men's or boys' suits of wool or fine animal hair	620311
330	Men's or boys' suits of synthetic fibres	620312
331	Men's or boys' suits of other textiles, nes	620319
332	Men's or boys' ensembles of wool or fine animal hair	620321
333	Men's or boys' ensembles of cotton	620322
334	Men's or boys' ensembles of synthetic fibres	620323
335	Men's or boys' ensembles of other textiles, nes	620329
336	Men's or boys' jackets and blazers of wool or fine animal hair	620331
337	Men's or boys' jackets and blazers of cotton	620332

S. No	Description	HS Code
338	Men's or boys' jackets and blazers of synthetic fibres	620333
339	Men's or boys' jackets and blazers of other textiles, nes	620339
340	Men's or boys' trousers, breeches, etc, of wool or fine animalhair	620341
341	Men's or boys' trousers, breeches, etc, of cotton	620342
342	Men's or boys' trousers, breeches of synthetic fibres	620343
343	Men's or boys' trousers, breeches of other textiles, nes	620349
344	Women's or girls' suits of wool or fine animal hair	620411
345	Women's or girls' suits of cotton	620412
346	Women's or girls' suits of synthetic fibres	620413
347	Women's or girls' suits of other textiles, nes	620419
348	Women's or girls' ensembles of wool or fine animal hair	620421
349	Women's or girls' ensembles of cotton	620422
350	Women's or girls' ensembles of synthetic fibres	620423
351	Women's or girls' ensembles of other textiles, nes	620429
352	Women's or girls' jackets and blazers of wool or fine animal hair	620431
353	Women's or girls' jackets and blazers of cotton	620432
354	Women's or girls' jackets and blazers of synthetic fibres	620433
355	Women's or girls' jackets and blazers of other textiles, nes	620439
356	Dresses of wool or fine animal hair	620441
357	Dresses of cotton	620442
358	Dresses of synthetic fibres	620443
359	Dresses of artificial fibres	620444
360	Dresses of other textiles, nes	620449
361	Skirts and divided skirts of wool or fine animal hair	620451
362	Skirts and divided skirts of cotton	620452
363	Skirts and divided skirts of synthetic fibres	620453
364	Skirts and divided skirts of other textiles, nes	620459
365	Women's or girls' trousers, breeches, etc, of wool or fine animal hair	620461
366	Women's or girls' trousers, breeches, etc, of cotton	620462
367	Women's or girls' trousers, breeches, etc, of synthetic fibres	620463
368	Women's or girls' trousers, breeches, etc, of other textiles, nes	620469
369	Men's or boys' shirts of wool or fine animal hair	620510
370	Men's or boys' shirts of cotton	620520
371	Men's or boys' shirts of man-made fibres	620530
372	Men's or boys' shirts of other textiles, nes	620590
373	Women's or girls' blouses, shirts, etc, of silk or silk waste	620610
374	Women's or girls' blouses, shirts, etc, of wool or fine animal hair	620620
375	Women's or girls' blouses, shirts, etc, of cotton	620630
376	Women's or girls' blouses, shirts, etc, of man-made fibres	620640
377	Women's or girls' blouses, shirts, etc, of other textiles, nes	620690
378	Men's or boys' underpants and briefs of cotton	620711
379	Men's or boys' underpants and briefs of textile materials, nes	620719
380	Men's or boys' nightshirts and pyjamas of cotton	620721
381	Men's or boys' nightshirts and pyjamas of man-made fibres	620722
382	Men's or boys' nightshirts and pyjamas of textile materials, nes	620729
383	Of cotton:T-shirts,singlets and other vests knitted or crocheted	620791

S. No	Description	HS Code
384	Of man-made fibres:T-shirts,singlets and other vests knitted or crocheted	620792
385	Of other textile materials:t-shirts,singlets and other vests knitted or crocheted	620799
386	Slips and petticoats of man-made fibres	620811
387	Slips and petticoats of other textiles, nes	620819
388	Women's or girls' nightdresses and pyjamas of cotton	620821
389	Women's or girls' nightdresses and pyjamas of man-made fibres	620822
390	Women's or girls' nightdresses and pyjamas of textile materials, nes	620829
391	Women's or girls' dressing gowns, panties, etc, of cotton	620891
392	Women's or girls' dressing gowns, panties, etc, of man-made fibres	620892
393	Women's or girls' dressing gowns, panties, etc, of other textiles, nes	620899
394	Babies' garments and clothing accessories of wool or fine animal hair	620910
395	Babies' garments and clothing accessories of cotton	620920
396	Babies' garments and clothing accessories of synthetic fibres	620930
397	Babies' garments and clothing accessories of other textiles, nes	620990
398	Garments, made up of fabrics of 56.02 or 56.03	621010
399	Garments of 6201.11 to 19, made up of fabrics of 59.03, 59.06 or 59.07	621020
400	Garments of 6202.11 to 19, made up of fabrics of 59.03, 59.06 or 59.07	621030
401	Men's or boys' garments made up of fabrics of 59.03, 59.06 or 59.07	621040
402	Women's or girls' garments made up of fabrics of 59.03, 59.06 or 59.07	621050
403	Men's or boys' swimwear	621111
404	Women's or girls' swimwear	621112
405	Ski suits	621120
406	Men's or boys' garments of wool or fine animal hair, nes	621131
407	Men's or boys' garments of cotton, nes	621132
408	Men's or boys' garments of man-made fibres, nes	621133
409	Men's or boys' garments of other textiles, nes	621139
410	Women's or girls' garments of wool or fine animal hair	621141
411	Sarees	621142
412	Sarees	621143
413	Sarees	621149
414	Brassieres	621210
415	Girdles and panty-girdles	621220
416	Corselettes	621230
417	Corsets, braces, garters, suspenders and similar articles	621290
418	Handkerchiefs of silk or silk waste	621310
419	Handkerchiefs of cotton	621320
420	Handkerchiefs of other textiles, nes	621390
421	Shawls, scarves, mufflers, mantillas, veils, etc, of silk or silk waste	621410
422	Shawls, scarves, mufflers, mantillas, veils, etc, of wool...	621420
423	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibres	621430
424	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fibres	621440
425	Shawls, scarves, mufflers, mantillas, veils, etc, of other textiles, nes	621490
426	Ties, bow ties and cravats of silk or silk waste	621510
427	Ties, bow ties and cravats of man-made fibres	621520
428	Ties, bow ties and cravats of other textiles, nes	621590
429	Gloves, mittens and mitts	621600
430	Clothing accessories, nes	621710
431	Parts of garments or clothing accessories, nes	621790

**Annex 3**  
**Sri Lanka's Negative List under ISFTA**

S. No	Description	HS Code
1	Pure bred breeding animals:	010110
2	Live horses, asses, mules and hinnies- Other	010190
3	Live bovine animals, other than pure-bred breeding animals	010290
4	Live swine weighing <50kg (excl. pure-bred breeding)	010391
5	Live swine weighing >=50kg (excl. pure-bred breeding)	010392
6	Sheep: other than pure bred breeding animals	010410
7	Goats: other than pure bred breeding animals	010420
8	Fowls of the species Gallus domesticus :	010511
9	Turkeys:	010512
10	Other:	010519
11	Live fowls of species gallus domesticus, weighing >185g but <2000g	010592
12	Live fowls of species gallus domesticus, weighing >2000g	010593
13	other	010599
14	Fresh or chilled bovine carcasses and half carcasses	020110
15	Fresh or chilled unboned bovine meat (excl. carcasses)	020120
16	Fresh or chilled boneless bovine meat	020130
17	Frozen bovine carcasses and half carcasses	020210
18	Frozen unboned bovine meat (excl. carcasses)	020220
19	Frozen boneless bovine meat	020230
20	Fresh or chilled swine carcasses and half carcasses	020311
21	Fresh or chilled unboned hams, shoulders and cuts thereof of swine	020312
22	Fresh or chilled swine meat, nes (unboned)	020319
23	Frozen swine carcasses and half carcasses	020321
24	Frozen swine meat, nes	020329
25	Fresh or chilled lamb carcasses and half carcasses	020410
26	Fresh or chilled sheep carcasses and half carcasses (excl. lamb)	020421
27	Fresh or chilled unboned meat of sheep	020422
28	Fresh or chilled boneless meat of sheep	020423
29	Frozen lamb carcasses and half carcasses	020430
30	Frozen sheep carcasses and half carcasses (excl. lamb)	020441
31	Frozen unboned meat of sheep	020442
32	Frozen boned meat of sheep	020443
33	Fresh, chilled or frozen goat meat	020450
34	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	020500
35	Fresh or chilled edible bovine offal	020610
36	Frozen bovine tongues	020621
37	Other Live, Fresh or chilled	020629
38	Fresh or chilled edible swine offal	020630
39	Frozen swine livers	020641
40	Frozen edible swine offal (excl. livers)	020649
41	Fresh or chilled edible offal of sheep, goats, horses...	020680
42	Frozen edible offal of sheep, goats, horses...	020690
43	Fresh or chilled whole chickens	020711
44	Frozen whole chickens	020712
45	Fresh or chilled cuts and offal of chickens	020713

S. No	Description	HS Code
46	Frozen cuts and offal of chicken	020714
47	Fresh or chilled whole turkeys	020724
48	Frozen whole turkeys	020725
49	Fresh or chilled cuts and offal of turkeys	020726
50	Frozen cuts and offal of turkeys	020727
51	Fresh or chilled whole ducks, geese or guinea fowls	020732
52	Frozen whole ducks, geese or guinea fowls	020733
53	Fresh or chilled fatty livers of ducks, geese or guinea fowls	020734
54	Fresh or chilled cuts and offal of ducks, geese or guinea fowls (excl. fatty livers)	020735
55	Frozen cuts and offal of ducks, geese or guinea fowls	020736
56	Pig and poultry fat, not rendered/extracted, fresh, chilled, frozen, salted... or smoked	020900
57	Fresh or chilled trout(Salmo trutta, Onc'mykiss, clarki,aguabonita,gilae,apache &chryso)	030211
58	Fresh or chilled pacific(Onc'spp nes)atlantic(Salmo salar)and danube salmon(Hucho hucho)	030212
59	Fresh or chilled salmonidae (excl. 0302.11 and 0302.12)	030219
60	Fresh or chilled halibut	030221
61	Fresh or chilled plaice	030222
62	Fresh or chilled sole	030223
63	Fresh or chilled flat fish (excl. halibut, plaice and sole)	030229
64	Fresh or chilled albacore or longfinned tunas	030231
65	Fresh or chilled yellowfin tunas	030232
66	Bigeye tunas	030234
67	bluefin tunas	030235
68	southern bluefin tunas	030236
69	Fresh or chilled tunas, nes	030239
70	Fresh or chilled cod (excl. livers and roes)	030250
71	Fresh or chilled sardines, brisling or sparts	030261
72	Fresh or chilled haddock	030262
73	Fresh or chilled coalfish	030263
74	Fresh or chilled mackerel	030264
75	Fresh or chilled dogfish and other sharks	030265
76	Fresh or chilled eels	030266
77	Fresh or chilled fish, nes	030269
78	Fresh or chilled fish livers and roes	030270
79	Frozen pacific salmon (Onc'nerka,gorbuscha,keta, tschawytscha,kisutch,masou &rhodurus)-- sockeye salmon ( red salmon)	030311
80	Frozen pacific salmon (Onc'nerka,gorbuscha,keta, tschawytscha,kisutch,masou &rhodurus)-- other	030319
81	Frozen trout (Salmo trutta, Onc'mykiss,clarki, aguabonita,gilae,apache & chrysogaster)	030321
82	Frozen atlantic and danube salmon	030322
83	Frozen salmonidae (excl. pacific, atlantic, danube salmon and trout)	030329
84	Frozen halibut	030331
85	Frozen plaice	030332
86	Frozen sole	030333
87	Frozen flat fish (excl. halibut, plaice and sole)	030339
88	Frozen albacore or longfinned tunas	030341
89	Frozen yellowfin tunas	030342
90	Frozen skipjack or stripe-bellied bonito	030343
91	Frozen Bigeye tunas	030344

S. No	Description	HS Code
92	Frozen Bluefin tunas	030345
93	Frozen Southern bluefin tunas	030346
94	Frozen tunas, nes	030349
95	Frozen herrings (excl. livers and roes)	030350
96	Frozen cod (excl. livers and roes)	030360
97	Frozen sardines, brisling or sprats	030371
98	Frozen haddock	030372
99	Frozen coalfish	030373
100	Frozen mackerel	030374
101	Frozen dogfish and sharks	030375
102	Frozen eels	030376
103	Frozen sea-bass	030377
104	Frozen hake	030378
105	Frozen fish, nes	030379
106	Frozen fish livers and roes	030380
107	Fresh or chilled fish fillets	030410
108	Frozen fish fillets	030420
109	Frozen fish meat (excl. fillets)	030490
110	Frozen rock lobster and other sea crawfish	030611
111	Frozen lobsters	030612
112	Frozen shrimps and prawns	030613
113	Frozen crabs	030614
114	Frozen crustaceans,(incl.flours, meals and pellets),fit for human consumption nes	030619
115	Rock lobster and other sea crawfish (excl. frozen)	030621
116	Lobsters (excl.frozen), live , fresh or chilled	030622
117	Shrimps and prawns :	030623
118	Crabs (excl.frozen)	030624
119	Crustaceans (incl. flours, meals and pellets), fit for human consumption,not frozen, nes	030629
120	Oysters	030710
121	Scallops, live, fresh or chilled	030721
122	Scallops (excl. live, fresh or chilled)	030729
123	Mussels, live, fresh or chilled	030731
124	Mussels (excl. live, fresh or chilled)	030739
125	Cuttle fish and squid, live, fresh or chilled	030741
126	Cuttle fish and squid (excl. live, fresh or chilled)	030749
127	Octopus live, fresh or chilled	030751
128	Octopus (excl. live, fresh or chilled)	030759
129	Snails other than sea snails	030760
130	Aquatic invertebrates (excluding crustaceans),live, fresh or chilled,nes	030791
131	Other :	030799
132	Milk and cream of =<1% fat, not concentrated or sweetened	040110
133	Milk and cream of >1% but =<6% fat, not concentrated or sweetened	040120
134	Milk and cream of >6% fat, not concentrated or sweetened	040130
135	In powder,granules or other solid forms of a fat content by weight not exceeding 1.5%	040210
136	Not containing added sugar or other sweetening matter	040221
137	Other - Full cream milk powder with over 26% milk fat	040229
138	Concentrated milk and cream, unsweetened (excl. in solid form)	040291
139	Other :	040299
140	Yogurt	040310



S. No	Description	HS Code
141	Buttermilk, curdled milk and cream, etc (excl. yogurt)	040390
142	Whey & modified whey, whether or not concentrated or containing sweetening matter	040410
143	Products consisting of natural milk constituents, nes	040490
144	Butter	040510
145	Dairy spreads	040520
146	Fats and oils derived from milk (excl. butter and dairy spreads)	040590
147	Fresh (unripened or uncured)cheese, including whey cheese and curd	040610
148	Grated or powdered cheese	040620
149	Processed cheese, not grated or powdered	040630
150	Blue-veined cheese	040640
151	Other cheese	040690
152	Birds' eggs, in shell, fresh, preserved or CoOked :	040700
153	Dried egg yolks	040811
154	Egg yolks (excl. dried)	040819
155	Dried birds' eggs, not in shell	040891
156	Birds' eggs, not in shell (excl. dried)	040899
157	Natural honey	040900
158	Edible products of animal origin, nes	041000
159	Ivory, its powder and waste, unworked	050710
160	Tortoise-shell, whalebone and whalebone-hair, etc, unworked	050790
161	Bulbs, tubers... rhizomes	060110
162	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plant and roots :	060120
163	Unrooted cuttings and slips	060210
164	Trees, shrubs and bushes, grafted or not, of kind which bear edible fruit or nuts	060220
165	Rhododendrons and azaleas	060230
166	Roses	060240
167	Other :	060290
168	Fresh:	060310
169	Dried, dyed, bleached or otherwise prepared cut flowers and buds	060390
170	Mosses and lichens for ornamental purposes, fresh, dried...etc	060410
171	Fresh parts of plants, without flowers or buds, for ornamental purposes	060491
172	Parts of plants, without flowers or buds, for ornamental purposes	060499
173	Seed potatoes	070110
174	Other potatoes, fresh or chilled	070190
175	Tomatoes, fresh or chilled	070200
176	Onions and shallots :	070310
177	Leeks and other alliaceous vegetables, nes	070390
178	Cauliflowers and headed broccoli, fresh or chilled	070410
179	Brussels sprouts, fresh or chilled	070420
180	Other cabbages, cauliflower, kohlrabi, kale...etc, fresh or chilled	070490
181	Cabbage lettuce, fresh or chilled	070511
182	Lettuce, fresh or chilled, (excl. cabbage lettuce)	070519
183	Witloof chicory, fresh or chilled	070521
184	Chicory, fresh or chilled, (excl. witloof)	070529
185	Carrots and turnips, fresh or chilled	070610
186	Beetroot...radishes and other similar edible roots, fresh or chilled	070690
187	Cucumbers and gherkins, fresh or chilled :	070700
188	Peas, fresh or chilled	070810

S. No	Description	HS Code
189	Beans, fresh or chilled	070820
190	Leguminous vegetables, fresh or chilled, nes	070890
191	Globe artichokes, fresh or chilled	070910
192	Asparagus, fresh or chilled	070920
193	Aubergines, fresh or chilled	070930
194	Celery, fresh or chilled	070940
195	Mushrooms of the genus Agaricus , fresh or chilled	070951
196	Truffles, fresh or chilled	070952
197	Mushroom and truffles, fresh or chilled nes	070959
198	Fruits of genus capsicum or pimenta, fresh or chilled	070960
199	Spinach, New Zealand spinach and orache spinach fresh or chilled	070970
200	Other vegetables, fresh or chilled, nes	070990
201	Potatoes, frozen	071010
202	Peas--Shelled or unshelled peas, frozen	071021
203	Beans--Shelled or unshelled beans, frozen	071022
204	Leguminous vegetables, shelled or unshelled, frozen, nes	071029
205	Spinach, frozen	071030
206	Sweet corn :	071040
207	Vegetables, frozen, nes	071080
208	Mixtures of vegetables, frozen	071090
209	Olives provisionally preserved, not for immediate consumption	071120
210	Capers provisionally preserved, not for immediate consumption	071130
211	Cucumbers and gherkins :	071140
212	Mushrooms of the genus Agaricus provisionally preserved, not for immediate consumption	071151
213	Truffles provisionally preserved, not for immediate consumption	071159
214	Other vegetables; mixtures of vegetables :	071190
215	Dried onions	071220
216	Dried mushrooms and truffles	071231
217	Wood ears	071232
218	Jelly Fungi	071233
219	other dried mushrooms nes	071239
220	Other vegetables; mixtures of vegetables:	071290
221	Dried peas, shelled	071310
222	Dried chickpeas, shelled	071320
223	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek :	071331
224	Dried adzuki beans, shelled	071332
225	Dried kidney beans, incl. white pea beans, shelled	071333
226	Other	071339
227	Lentils :	071340
228	Dried broad beans and horse beans, shelled	071350
229	Dried leguminous vegetables, shelled, nes	071390
230	Manioc, fresh or dried, chilled or frozen	071410
231	Sweet potatoes, fresh or dried, chilled or frozen	071420
232	Roots and tubers with high starch content, fresh or dried, chilled or frozen nes	071490
233	Coconuts, desiccated	080111
234	Other :	080119
235	Brazil nuts, in shell, fresh or dried	080121
236	Brazil nuts, without shell, fresh or dried	080122

S. No	Description	HS Code
237	Cashew nuts, in shell,fresh or dried	080131
238	Cashew nuts, without shell, fresh or dried	080132
239	Almonds in shell, fresh or dried	080211
240	Almonds without shells, fresh or dried	080212
241	Hazlenuts in shell, fresh or dried	080221
242	Hazlenuts without shells, fresh or dried	080222
243	Walnuts in shell, fresh or dried	080231
244	Walnuts without shells, fresh or dried	080232
245	Chestnuts, fresh or dried	080240
246	Pistachio, fresh or dried	080250
247	Other	080290
248	Bananas, including plantains, fresh or dried	080300
249	Figs, fresh or dried	080420
250	Pineapples, fresh or dried	080430
251	Avocados, fresh or dried	080440
252	Mangosteens. Fresh	080450
253	Oranges, fresh or dried	080510
254	Mandarins, clementines, wilkings...etc, fresh or dried	080520
255	Grapefruit, fresh or dried	080540
256	Lemons and limes, fresh or dried	080550
257	Citrus fruit, fresh or dried, nes	080590
258	Fresh grapes	080610
259	Dried grapes	080620
260	Watermelons, fresh	080711
261	Melons, fresh, (excl.watermelons)	080719
262	Papaws (papayas), fresh	080720
263	Apples, fresh	080810
264	Pears and quinces, fresh	080820
265	Apricots, fresh	080910
266	Cherries, fresh	080920
267	Peaches, including nectarines, fresh	080930
268	Plums and sloes, fresh	080940
269	Strawberries, fresh	081010
270	Raspberries, blackberries, mulberries and loganberries, fresh	081020
271	Black, white or red currants and gooseberries, fresh	081030
272	Cranberries, milberries...etc, fresh	081040
273	durians	081060
274	Other :	081090
275	Strawberries, frozen	081110
276	Raspberries, blackberries...etc, frozen	081120
277	Other fruit and nuts, frozen, nes	081190
278	Cherries, provisionally preserved, not for immediate consumption	081210
279	Dried apricots	081310
280	Dried prunes	081320
281	Dried apples	081330
282	Other fruit :	081340
283	Mixtures of dried fruit and nuts, nes	081350
284	Peel of citrus fruit or melons, fresh,frozen, dried...etc.	081400
285	Not decaffeinated :	090111

S. No	Description	HS Code
286	Decaffeinated :	090112
287	Roasted coffee, not decaffeinated	090121
288	Roasted, decaffeinated coffee	090122
289	Coffee husks and skins, coffee substitutes containing coffee	090190
290	Green tea (not fermented) in immediate packing of a content not exceeding 3 kg :	090210
291	Green tea, whether or not flavoured, nes	090220
292	Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg :	090230
293	Other black tea (fermented) and other partly fermented tea :	090240
294	Maté	090300
295	Dried pepper (excl. crushed or ground)	090411
296	Crused or gound:	090412
297	Fruits of the genus Capsicum or of the genus Pimenta, dried or curshed or gound:	090420
298	Vanilla	090500
299	Neither crused nor ground :	090610
300	Crused or ground :	090620
301	Cloves (whole fruit, cloves and stems) :	090700
302	Nutmeg	090810
303	Mace	090820
304	Cardamoms	090830
305	Seeds of anise or badian	090910
306	Seeds of coriander	090920
307	Seeds of cumin	090930
308	Seeds of caraway	090940
309	Seeds of fennel; juniper berries	090950
310	Ginger	091010
311	Saffron :	091020
312	Turmeric (Curcuma) :	091030
313	thyme; bay leaves :	091040
314	Curry - In natural form	091050
315	Mixtures referred to in Note 1(b) to this Chapter	091091
316	Other :	091099
317	Durum wheat	100110
318	Other	100190
319	Maize seed	100510
320	Maize (excl. seed)	100590
321	Rice in the husk (paddy or rough)	100610
322	Husked (brown) rice	100620
323	Semi-milled or wholly milled rice	100630
324	Broken rice	100640
325	Grain sorghum	100700
326	Buckwheat	100810
327	Millet :	100820
328	Canary seed	100830
329	Other cereal, nes	100890
330	Wheat or meslin flour	110100
331	Rye flour	110210
332	Maize (corn) flour	110220
333	Rice flour	110230

S. No	Description	HS Code
334	Other cereal flour, nes	110290
335	Groats and meal of wheat	110311
336	Groats and meal of maize (corn)	110313
337	Groats and meal of other cereals, nes	110319
338	Pellets of other cereals (excl. wheat)	110320
339	Rolled or flaked oat grains	110412
340	Rolled or flaked grains of other cereals, nes	110419
341	Other worked grains of oats, nes	110422
342	Other worked grains of maize (corn), nes	110423
343	Other worked grains of other cereals, nes	110429
344	Cereal germ, whole, rolled, flaked or ground	110430
345	Potato flour, meal and powder.	110510
346	Potato flakes, granules and pellets	110520
347	Of the dried leguminous vegetables of heading 07.13	110610
348	Of sago or of roots or tubers of heading 07.14	110620
349	Of the products of Chapter 8:	110630
350	Wheat starch	110811
351	Maize (corn) starch	110812
352	Potato starch	110813
353	Manioc (cassava) starch	110814
354	Other starches, nes	110819
355	Inulin	110820
356	Wheat gluten	110900
357	Soya beans	120100
358	Ground-nuts in shell, not roasted or otherwise CoOked	120210
359	Shelled ground-nuts, not roasted or otherwise CoOked	120220
360	Copra	120300
361	Sesamum seeds	120740
362	Mustards seeds	120750
363	Safflower seeds	120760
364	Other tea seeds	120799
365	Flours & meals of oilseeds or lieaginous fruits ...- of soya beans	120810
366	Other flours and meal of oil seeds or oleaginous fruit, nes	120890
367	Locust beans (incl. locust bean seeds), fresh, dried, chilled or frozed	121210
368	Seaweeds and other algae used for human consumption, fresh, dried, chilled or frozen	121220
369	Apricot, peach or plum stones and kernels used for human consumption	121230
370	Sugar beet, fresh, dried, chilled or frozen	121291
371	Vegetable products used primarily for human consumption, fresh or dried, nes	121299
372	Lucerne (alfalfa) meal and pellets	121410
373	Other forage products, nes	121490
374	Opium	130211
375	Liquorice sap and extract	130212
376	Hop extract	130213
377	Of Pyrethrum or of the roots of plants containing rotenone:	130214
378	Other	130219
379	Pectic substances, pectinates and pectates	130220
380	Agar-agar	130231
381	Mucilages and thickeners of locust beans, bean seeds and guar seeds	130232
382	Mucilages and thickeners, derived from vegetable products, nes	130239

S. No	Description	HS Code
383	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material :	140200
384	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles :	140300
385	Raw vegetable materials primarily for dyeing or tanning	140410
386	Cotton linters	140420
387	Other :	140490
388	Pig fat and poultry fat, rendered,(excl. that of 0209 or1503)	150100
389	Fats of bovine animals, sheep or goats, other than those of heading 15.03 :	150200
390	Lard stearin, lardoil, oleostearin, oleo-oil and tallow oil	150300
391	Fish-liver oils and their fractions	150410
392	Fish fats, oils and fractions (excl. fish liver oils)	150420
393	Fats and oils and their fractions, of marine mammals :	150430
394	Wool grease and fatty substances derived therefrom ( including lanolin)	150500
395	Other animal fats and oils and their fractions	150600
396	Crude soya-bean oil	150710
397	Soya-bean oil (excl. crude) and fractions	150790
398	Crude ground-nut oil	150810
399	Ground-nut oil (excl. crude) and fractions	150890
400	Virgin olive oil	150910
401	Olive oil and fractions (excl. virgin)	150990
402	Other oils and their fractions, obtained solely from olives, nes	151000
403	Crude palm oil	151110
404	Other :	151190
405	Crude sunflower-seed and safflower oil	151211
406	Sunflower-seed and safflower oil (excl. crude) and fractions thereof	151219
407	Crude cotton-seed oil,whether or not gossypol has been removed	151221
408	Cotton-seed oil(excl. crude)and its fractions,refined or not but not chemically modified	151229
409	Crude oil :	151311
410	Other	151319
411	Crude palm kernel or babassu oil	151321
412	Palm kernel or babassu oil (excl. crude) & fractions, refined or not, not chem. modified	151329
413	Low erucic acid rape or colza oil and its fractions - crude oils	151411
414	Low erucic acid rape or colza oil and its fractions - other	151419
415	Mustard oil and fractions - crude oils	151491
416	Mustard oil and fractions - other	151499
417	Crude maize (corn) oil and its fractions	151521
418	Maize (corn) oil (excl. crude) and fractions, refined or not but not chemically modified	151529
419	Sesame oil and fractions	151550
420	Other fixed vegetable fats and fractions, nes	151590
421	Animal fats and oils and fractions, hydrogenated, etc	151610
422	Vegetable fats and oils and their fractions, hydrogenated, etc	151620
423	Margarine (excl. liquid)	151710
424	Edible preparations of fats and oils, nes	151790
425	Animal or vegetable fats and oils... chemically modified, nes	151800
426	Glycerol, crude; glycerol waters and glycerol lyes :	152000
427	Degras; residues of fatty substances or animal or vegetable waxes	152200
428	Sausages and similar products; food preparations based on these products	160100

S. No	Description	HS Code
429	Homogenized preparations of meat, meat offal or blood	160210
430	Preparations of animal liver	160220
431	Preparations of turkey meat	160231
432	Preparations of fowls of the species gallus domesticus	160232
433	Preparations of poultry (excl. turkey or of fowls of the species gallus domesticus)	160239
434	Preparations of swine, hams and cuts	160241
435	Preparations of swine, shoulders and cuts	160242
436	Preparations of swine meat, including mixtures, nes	160249
437	Preparations of meat of bovine animals	160250
438	Preparations of meat (incl. preparations of blood of any animal), nes	160290
439	Extracts and juices of meat, fish and aquatic invertebrates	160300
440	Prepared or preserved salmon (excl. minced)	160411
441	Prepared or preserved herrings (excl. minced)	160412
442	Prepared or preserved sardines, sardinella, brisling or sprats (excl. minced)	160413
443	Prepared or preserved tuna, skipjack and bonito (sarda spp.) excl. minced	160414
444	Prepared or preserved mackerel (excl. minced)	160415
445	Prepared or preserved anchovies (excl. minced)	160416
446	Prepared or preserved fish (excl. minced), nes	160419
447	Other prepared or preserved fish, including minced, nes	160420
448	Caviar and caviar substitutes:	160430
449	Crab, prepared or preserved	160510
450	Shrimps and prawns, prepared or preserved	160520
451	Lobster, prepared or preserved	160530
452	Crustaceans, nes, prepared or preserved	160540
453	Molluscs and other aquatic invertebrates, prepared or preserved	160590
454	Raw cane sugar, in solid form	170111
455	Raw beet sugar, in solid form	170112
456	Cane or beet sugar, containing added flavouring or colouring	170191
457	Other :	170199
458	Lactose and lactose syrup containing by weight $\geq$ 99% lactose calculated on the dry matter	170211
459	Lactose and lactose syrup containing by weight $<$ 99% lactose calculated on the dry matter	170219
460	Maple sugar and maple syrup	170220
461	Glucose & glucose syrup, not containing fructose or containing in the dry state...	170230
462	Glucose & glucose syrup, containing in the dry state at least 20% but ....	170240
463	Chemically pure fructose	170250
464	Other fructose and fructose syrup, containing $>$ 50% fructose	170260
465	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :	170290
466	Cane molasses resulting from the extraction or refining of sugar	170310
467	Molasses resulting from the extraction or refining of sugar (excl. cane)	170390
468	Chewing gum	170410
469	Sugar confectionery (incl. white chocolate), not containing cocoa, nes	170490
470	Cocoa beans, whole or broken, raw or roasted :	180100
471	Cocoa shells, husks, skins and other cocoa waste	180200
472	Cocoa paste, not defatted	180310
473	Cocoa paste, wholly or partly defatted	180320
474	Cocoa butter, fat and oil	180400
475	Cocoa powder, not containing added sugar or other sweetening matter	180500

S. No	Description	HS Code
476	Cocoa powder, containing added sugar or other sweetening matter	180610
477	Chocolate, etc, containing cocoa, in blocks, slabs or bars >2kg	180620
478	Chocolate, etc, containing cocoa, in blocks, slabs or bars, filled	180631
479	Chocolate, etc, containing cocoa in blocks, slabs or bars, not filled	180632
480	Chocolate, etc, containing cocoa, not in blocks, slabs or bars, nes	180690
481	Preparations for infant use, put up for retail sale :	190110
482	Mixes and doughs for preparation of bakers' wares of 19.05	190120
483	Other	190190
484	UnCoOked pasta containing eggs not stuffed	190211
485	Uncooked pasta, not containing eggs, not stuffed	190219
486	Stuffed pasta	190220
487	Other pasta, nes	190230
488	Couscous	190240
489	Tapioca & substitutes, prepared from starch, in the form of flakes, grains...	190300
490	Prepared foods obtained by the swelling or roasting of cereals	190410
491	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted...	190420
492	Bulgur wheat	190430
493	Prepared cereals in grain form (excl. maize)	190490
494	Crispbread	190510
495	Gingerbread and the like	190520
496	Sweet biscuits;	190531
497	Waffles and wafers	190532
498	Rusks, toasted bread and similar toasted products	190540
499	Other :	190590
500	Cucumbers and gherkins:	200110
501	Other vegetables, fruits, etc, preserved by vinegar or acetic acid, nes	200190
502	Tomatoes, whole or in pieces, preserved other than by vinegar, etc	200210
503	Tomatoes, preserved otherwise than by vinegar or acetic acid, nes	200290
504	Mushrooms, preserved otherwise than by vinegar or acetic acid	200310
505	Truffles, prepared or preserved otherwise than by vinegar or acetic acid	200320
506	Mushroom and Truffles prepared or preserved otherwise than by vinegar or acetic acid	200390
507	Potatoes, preserved other than by vinegar or acetic acid, frozen (excl. prod's of 2006)	200410
508	Other vegetables preserved other than by vinegar, etc, frozen, (excl. prod's of 2006) nes	200490
509	Homogenized vegetable, preserved other than by vinegar, etc, not frozen	200510
510	Potatoes, preserved other than by vinegar or acetic acid, not frozen	200520
511	Peas, preserved other than by vinegar or acetic acid, not frozen	200540
512	Shelled beans, preserved other than by vinegar, etc, not frozen	200551
513	Beans, unshelled, preserved other than by vinegar, etc, not frozen	200559
514	Asparagus, preserved other than by vinegar or acetic acid, not frozen	200560
515	Olives, preserved other than by vinegar or acetic acid, not frozen	200570
516	Sweetcorn, preserved other than by vinegar or acetic acid, not frozen	200580
517	Vegetables preserved other than by vinegar, etc, not frozen, nes	200590
518	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised):	200600
519	Jams, fruit jellies, marmalades, etc, homogenized	200710
520	Jams, fruit jellies, marmalades, etc, of citrus fruit	200791
521	Other jams, fruit jellies, marmalades, etc, being cooked preparations	200799
522	Ground-nuts, preserved	200811
523	Other, including mixtures:	200819



S. No	Description	HS Code
524	Pineapples, prepared or preserved (excl. those of 20.06 and 20.07)	200820
525	Citrus fruit, prepared or preserved (excl. those of 20.06 and 20.07)	200830
526	Pears, prepared or preserved (excl. those of 20.06 and 20.07)	200840
527	Apricots, prepared or preserved (excl. those of 20.06 and 20.07)	200850
528	Cherries, prepared or preserved (excl. those of 20.06 and 20.07)	200860
529	Peaches, prepared or preserved (excl. those of 20.06 and 20.07)	200870
530	Strawberries, prepared or preserved (excl. those of 20.06 and 20.07)	200880
531	Palm hearts, prepared or preserved (excl. those of 20.06 and 20.07)	200891
532	Mixtures of fruit, prepared or preserved (excl. 20.06 and 20.07)	200892
533	Other:	200899
534	Frozen orange juice, unfermented, not containing added spirit	200911
535	Not frozen, of a Brix value not exceeding 20	200912
536	Unfrozen orange juice, unfermented, not containing added spirit	200919
537	Grapefruit juice, of a Brix value not exceeding 20	200921
538	Grapefruit juice, unfermented, not containing added spirit	200929
539	Single citrus fruit juice, of a Brix value not exceeding 20 (excl. orange and grapefruit), unfermented...	200931
540	Single citrus fruit juice, (excl. orange and grapefruit), unfermented...	200939
541	Pineapple juice, of a Brix value not exceeding 20	200941
542	Pineapple juice, unfermented, not containing added spirit	200949
543	Tomato juice, unfermented, not containing added spirit	200950
544	Grape juice, (incl. must), of a Brix value not exceeding 20	200961
545	Grape juice, (incl. must), unfermented, not containing added spirit	200969
546	Apple juice, of a Brix value not exceeding 20	200971
547	Apple juice, unfermented, not containing added spirit	200979
548	Juice of any other single fruit or vegetable:	200980
549	Mixtures of juices, unfermented, not containing added spirit	200990
550	Extracts, essences and concentrates of coffee	210111
551	Preparations with a basis of extract, essences or concentrates or with a basis of coffee	210112
552	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	210120
553	Roasted coffee substitutes (incl. chicory), etc	210130
554	Active yeasts	210210
555	Inactive yeasts; other single-cell micro-organisms, dead	210220
556	Prepared baking powders	210230
557	Soya sauce	210310
558	Tomato ketchup and other tomato sauces	210320
559	Mustard flour and meal, prepared mustard	210330
560	Sauces and sauce preparations; mixed condiments and seasonings, nes	210390
561	Soups and broths and preparations therefor	210410
562	Homogenized composite food preparations	210420
563	Ice cream and other edible ice, whether or not containing cocoa	210500
564	Protein concentrates and textured protein substances:	210610
565	Other:	210690
566	Mineral waters and aerated waters	220110
567	Other (excl. Mineral and aerated water) nes	220190
568	Waters, including mineral waters and aerated waters, containing added sugar ....	220210
569	Other non-alcoholic beverages, nes	220290
570	Beer made from malt	220300

S. No	Description	HS Code
571	sparkling wine	220410
572	Wine (not sparkling); grape must with by alcohol in: <=2l containers	220421
573	Wine (not sparkling); grape must with alcohol in: >=2l containers	220429
574	Other grape must, nes	220430
575	In containers, 2L or less - Vermouth and other wine of f resh grapes flavoured with plants or aromatic substances	220510
576	In containers, more than 2l - Vermouth and other wine of f resh grapes flavoured with plants or aromatic substances	220590
577	Other fermented beverages (e.g. cider, perry, mead); mixtures of fermented beverages nes	220600
578	Undenatured ethyl alcohol, of alcoholic strength >=80%	220710
579	Ethyl alcohol and other spirits, denatured, of any strength:	220720
580	Spirits from distilled grape wine or marc	220820
581	Whiskeys	220830
582	Rum and tafia:	220840
583	Gin and geneva	220850
584	Vodka	220860
585	Liqueurs and cordials	220870
586	Other:	220890
587	Vinegar and substitutes for vinegar obtained from acetic acid	220900
588	Brans, sharps and other residues of maize	230210
589	Brans, sharps and other residues of rice	230220
590	Brans, sharps and other residues of wheat	230230
591	Brans, sharps and other residues of other cereals	230240
592	Brans, sharps and other residues of leguminous plants	230250
593	Dog or cat food, put up for retail sale	230910
594	Other:	230990
595	Tobacco, not stemmed/stripped	240110
596	Tobacco, partly or wholly stemmed/stripped	240120
597	Tobacco refuse	240130
598	Cigars, cheroots and cigarillos containing tobacco	240210
599	Cigarettes containing tobacco:	240220
600	Cigarettes containing tobacco - Other	240290
601	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	240310
602	Homogenised or 'reconstituted" tobacco:	240391
603	Other:	240399
604	Salt(including table salt & denatured salt) & pure sodium chloride ...	250100
605	Petroleum oils and oils obtained from bituminous minerals, crude	270900
606	Petroleum oil and oil obtaine from bituminous	271011
607	Other:	271019
608	Waste oils containing polychlorinated biphenyls, PCTs and PBBs	271091
609	Waste oils nes	271099
610	Natural gas, liquefied	271111
611	Propane, liquefied	271112
612	Butanes, liquefied	271113
613	Ethylene, propylene, butylene and butadiene, liquefied	271114
614	Other:	271119
615	Natural gas in gaseous state	271121
616	Petroleum gases and other gaseous hydrocarbons in gaseous state, nes	271129
617	Petroleum jelly	271210

S. No	Description	HS Code
618	Paraffin wax, containing <0.75% oil	271220
619	Other parafin wax	271290
620	Petroleum coke, not calcined	271311
621	Calcined petroleum coke	271312
622	Petroleum bitumen	271320
623	Other residues of petroleum oils , etc	271390
624	Bituminous or oil shale and tar sands	271410
625	Bitumen and asphalt; natural asphaltites and asphaltic rocks	271490
626	Bituminous mixtures based on natural asphalt, bitumen...(eg. cut-backs)	271500
627	Adhesive dressings..., for medical... purposes	300510
628	Wadding, gauze, etc with pharmaceutical substances for retail sale, nes	300590
629	Paints... based on polyesters, in a non-aqueous medium	320810
630	Paints... based on acrylic or vinyl polymers, in a non-aqueous medium	320820
631	Paints and varnishes, in a non-aqueous medium, nes	320890
632	Paints... based on acrylic or vinyl polymers, in an aqueous medium	320910
633	Paints and varnishes, in an aqueous medium, nes	320990
634	Black printing ink, whether or not concentrated or solid	321511
635	Printing ink, whether or not concentrated or solid (excl. black)	321519
636	Other printing ink, writing or drawing ink... nes.	321590
637	Dentifrices	330610
638	Yarn used to clean between the teeth (dental floss),in individual retail packages	330620
639	Preparations for oral or dental hygiene (incl. denture fixative), nes	330690
640	Soap and organic surface-active products in bars, etc, for toilet use	340111
641	Other	340119
642	Soap in other forms, nes	340120
643	Candles, tapers and the like	340600
644	Dextrins and other modified starches:	350510
645	Glues based on starches, dextrins or other modified starches	350520
646	Products suitable for use as glues or adhesive put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	350610
647	Matches (excl. pyrotechnic articles of 36.04)	360500
648	Insecticides:	380810
649	Organic composite solvents and thinners, nes; paint or varnish removers	381400
650	Municipal waste	382510
651	sewage sludge	382520
652	clinical waste	382530
653	halogenated	382541
654	other-waste organic	382549
655	wastes of metal pickling liqures	382550
656	Mainly containing organic constituents	382561
657	Other-waste	382569
658	Other-resudual products	382590
659	Alkydresins, in primary forms	390750
660	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride	391723
661	Tubes, pipes and hoses, not reinforced, with fittings attached, nes	391733
662	Fittings, for tubes, pipes and hoses, of plastic	391740
663	Of polymers of ethylene:	392010
664	Of polymers of propylene:	392020
665	Of poly(ethylene terephthalate):	392062

S. No	Description	HS Code
666	Of regenerated cellulose:	392114
667	Other	392190
668	Boxes, cases, crates and similar articles:	392310
669	Sacks and bags (incl. cones) of polymers of ethylene	392321
670	Sacks and bags (incl. cones) of other plastics (excl. ethylene)	392329
671	Carboys, bottles, flasks and similar articles of plastics	392330
672	Stoppers, lids, caps and other closures:	392350
673	Articles for the packing of goods, of plastics, nes	392390
674	Natural rubber latex, whether or not pre-vulcanised:	400110
675	Smoked sheets:	400121
676	Technically specified natural rubber, in primary forms or in plates, etc	400122
677	Other:	400129
678	Balata, gutta-percha, guayule, chicle and similar natural gems.	400130
679	Isoprene rubber	400260
680	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom:	400400
681	Compounded with carbon black or silica:	400510
682	Rubber solutions; dispersions, unvulcanized, nes	400520
683	Plates, sheets and strip of unvulcanized, compounded rubber, nes	400591
684	Compounded rubber, unvulcanized, in primary forms	400599
685	Camel-back strips for retreading rubber tyres	400610
686	Other forms and articles of unvulcanized rubber, nes	400690
687	Vulcanized rubber thread and cord	400700
688	Plates, sheets and strip of cellular vulcanized rubber	400811
689	Rods and profile shapes of cellular vulcanized rubber, nes	400819
690	Plates, sheets and strip of non-cellular, vulcanized rubber(excl. hard)	400821
691	Rods and profile shapes of non-cellular, vulcanized rubber (excl. hard)	400829
692	Without fittings	400911
693	With fittings	400912
694	Without fittings	400921
695	With fittings	400922
696	Without fittings	400931
697	With fittings	400932
698	Without fittings	400941
699	With fittings	400942
700	Conveyor belts or belting, of vulcanized rubber reinforced only with metal	401011
701	Conveyor belts or belting, of vulcanised rubber reinforced only with textile materials	401012
702	Conveyor belts or belting, of vulcanised rubber reinforced only with plastics	401013
703	Conveyor belts or belting, of vulcanised rubber, nes	401019
704	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	401031
705	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	401032
706	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	401033
707	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	401034
708	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	401035

S. No	Description	HS Code
709	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	401036
710	Other	401039
711	New pneumatic tyres, of rubber of a kind used on motor cars	401110
712	New pneumatic tyres, of rubber of a kind used on buses or lorries	401120
713	New pneumatic tyres, of rubber for aircraft	401130
714	New pneumatic tyres, of rubber of a kind used on motorcycles	401140
715	New pneumatic tyres, of rubber of a kind used on bicycles	401150
716	Of a kind used on agricultural or forestry vehicles and machines	401161
717	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	401162
718	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	401163
719	Other	401169
720	Of a kind used on agricultural or forestry vehicles and machines	401192
721	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	401193
722	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	401194
723	New pneumatic tyres, of rubber, nes (excl. of herring-bone, etc, tread)	401199
724	Of a kind used on motor cars (including station wagons and racing cars)	401211
725	Of a kind used on buses or lorries	401212
726	Of a kind used on aircraft	401213
727	Other	401219
728	Used pneumatic tyres of rubber	401220
729	Solid... tyres, interchangeable tyre treads and flaps, of rubber	401290
730	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	401310
731	Inner tubes, of rubber of a kind used on bicycles	401320
732	Inner tubes, of rubber, nes	401390
733	Sheath contraceptives	401410
734	Hygienic or pharmaceutical articles of vulcanized rubber, nes	401490
735	Surgical gloves	401511
736	Gloves of vulcanized rubber (excl. surgical gloves)	401519
737	Articles of apparel and clothing accessories of vulcanized rubber, nes	401590
738	Articles of vulcanized rubber of cellular rubber	401610
739	Floor coverings and mats of vulcanized rubber, non-cellular	401691
740	Erasers, of vulcanized rubber	401692
741	Gaskets, washers and other seals:	401693
742	Boat or dock fenders, of vulcanized rubber	401694
743	Other inflatable articles:	401695
744	Hard rubber (eg. ebonite) in all forms; articles of hard rubber	401700
745	Full grains, unsplit; grain splits:	410411
746	Other:	410419
747	Full grains, unsplit; grain splits	410441
748	Other	410449
749	In the wet state (including wet-blue)	410510
750	In the dry state (crust)	410530
751	In the wet state (including wet-blue)	410621
752	In the dry state (crust)	410622

S. No	Description	HS Code
753	Full grains, unsplit	410711
754	Grain splits	410712
755	Other	410719
756	Full grains, unsplit	410791
757	Grain splits	410792
758	Other	410799
759	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	411200
760	Of goats or kids	411310
761	Mats, matting and screens of vegetable materials	460120
762	Vegetable plaiting material... in sheet form	460191
763	Plaiting materials (excl. vegetable), in sheet form	460199
764	Articles of vegetable plaiting materials, articles of loofah	460210
765	Articles of plaiting materials (excl. of vegetable material)	460290
766	Hand-made paper and paperboard	480210
767	Paper and paperboard as a base for photo-sensitive... paper	480220
768	Carbonizing base paper, uncoated, in rolls or sheets	480230
769	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	480255
770	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	480256
771	Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	480257
772	Weighing more than 150 g/m <sup>2</sup> :	480258
773	In rolls:	480261
774	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	480262
775	Other:	480269
776	Semi-chemical fluting paper	480511
777	Straw fluting paper	480512
778	Other	480519
779	Corrugated paper and paperboard, in rolls or sheets	480810
780	Sack kraft paper, creped or crinkled, in rolls or sheets	480820
781	Kraft paper, creped or crinkled, (excl. sack), in rolls or sheets	480830
782	Other	480890
783	Carbon or similar copying papers, in rolls or sheets	480910
784	Self-copy paper, in rolls or sheets	480920
785	Copying or transfer papers, nes, in rolls or sheets	480990
786	In rolls:	481013
787	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	481014
788	Other :	481019
789	Light-weight coated paper	481022
790	Paper... for writing, etc, >10% mechanical fibres, coated...	481029
791	Kraft paper..., bleached, >95% chemical fibres, =<150g/m <sup>2</sup> , coated...	481031
792	Kraft paper..., bleached, >95% chemical fibres, >150g/m <sup>2</sup> , coated...	481032
793	Kraft paper and paperboard, coated..., nes	481039
794	Multi-ply	481092
795	Paper and paperboard, coated with kaolin, etc, nes	481099
796	Carbon or similar copying papers	481610

S. No	Description	HS Code
797	Envelopes of paper or paperboard	481710
798	Letter cards, plain postcards and correspondence cards of paper...	481720
799	Boxes, etc, of paper or paperboard containing paper stationery	481730
800	Toilet paper:	481810
801	Handkerchiefs and cleansing or facial tissues of paper...	481820
802	Tablecloths and serviettes of paper	481830
803	sanitary towels & tampons, napkins & napkin liners for babies & similar sanitary articles	481840
804	Cartons, boxes and cases, of corrugated paper or paperboard	481910
805	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	481920
806	Sacks and bags, having a base of a width of $\geq 40$ cm of paper, paperboard	481930
807	Other sacks and bags, including cones:	481940
808	Packing containers, including record sleeves, of paper..., nes	481950
809	Box files, letter trays, storage boxes, etc, of paper	481960
810	Registers, account books, order and receipt books, of paper, paperboard	482010
811	Exercise-books	482020
812	Binders, (other than book covers), folders and file covers of paper or paperboard	482030
813	Manifold business forms and interleaved carbon sets	482040
814	Albums for stamps or for collections of paper or paperboard	482050
815	Blotting pads, book covers and other articles of stationery of paper...	482090
816	Paper or paperboard labels of all kinds, whether or not printed.	482100
817	Printed paper or paperboard labels of all kinds	482110
818	Paper or paperboard labels of all kinds (excl. printed)	482190
819	Self-adhesive	482312
820	Gummed or adhesive paper (excl. self-adhesive), in strips or rolls	482319
821	Filter paper and paperboard:	482320
822	Rolls, sheets and dials, printed for self-recording apparatus	482340
823	Trays, dishes, plates and cups, etc, of paper or paperboard	482360
824	Moulded or pressed articles of paper pulp	482370
825	Other	482390
826	Stamped Envelops	490700
827	Printed or illustrated postcards; printed cards bearing greetings, etc	490900
828	Calendars of any kind, printed, including calendar blocks	491000
829	Trade advertising material, commercial catalogues and the like:	491110
830	Pictures, designs and photographs:	491191
831	Other:	491199
832	Raw:	530511
833	Other :	530519
834	Raw albaca fibres	530521
835	Processed abaca fibres; tow, noils and waste of these fibres	530529
836	Other :	530590
837	Sanitary towels and tampons, napkins, etc, of textile material wadding	560110
838	Twine, cordage, rope and cables, of jute or other textile bast fibres	560710
839	Binder or baler twine of sisal, etc, of the genus agave	560721
840	other	560729
841	Binder or baler twine of polyethylene or polypropylene	560741
842	Other	560749
843	Of other synthetic fabres:	560750
844	Other	560790
845	Made up fishing nets of man-made textile materials	560811

S. No	Description	HS Code
846	Knotted netting of man-made textile materials (excl. fishing nets)	560819
847	Knotted netting of twine, cordage or rope of textile materials, nes	560890
848	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	560900
849	Cotton gauze (excl. narrow fabrics)	580310
850	Gauze of other textiles (excl. narrow fabrics)	580390
851	Textile fabrics impregnated... with polyvinyl chloride	590310
852	Waterproof footwear incorporating a protective metal toe-cap...	640110
853	Waterproof footwear covering the knee...	640191
854	Waterproof footwear covering the ankle but not the knee	640192
855	Waterproof footwear (not covering the ankle)	640199
856	Ski-boots, cross-country ski footwear and snowboard boots, of rubber or plastics	640212
857	Sport footwear, nes, of rubber or plastics	640219
858	footwear with upper straps or thongs assembled to the sole by means of plugs	640220
859	Footwear, with metal toe-cap, of rubber or plastics	640230
860	Footwear, nes, covering the ankle of rubber or plastics	640291
861	Footwear, nes, not covering the ankle, of rubber or plastics	640299
862	Ski-boots,...snowboard boots,with rubber, plastics, leather... soles, & leather uppers	640312
863	Sports footwear, with rubber, plastics, leather...soles, leather uppers	640319
864	footwear with outer soles of leather and uppers which consist of leather straps....	640320
865	Footwear with a wood base, no inner soles or caps, leather uppers	640330
866	Footwear, with a metal toe-cap, leather uppers	640340
867	Footwear with leather soles and uppers, covering the ankle	640351
868	Footwear with leather soles and uppers, not covering the ankle	640359
869	Footwear with rubber... soles and leather uppers, covering the ankle	640391
870	Footwear with rubber... soles, leather uppers, not covering the ankle	640399
871	Training shoes, etc, with rubber or plastic soles and textile uppers	640411
872	Sports footwear, with rubber or plastic soles and textile uppers	640419
873	Footwear with leather or composition leather soles and textile uppers	640420
874	Footwear, nes, with leather or composition leather uppers	640510
875	with uppers of textile materials	640520
876	Footwear, nes	640590
877	Uppers and parts thereof (excl. stiffeners)	640610
878	Outer soles and heels of rubber or plastics	640620
879	Wooden parts of footwear	640691
880	Non-wood parts of footwear (excl. outer soles and heels of plastics/rubber or uppers)	640699
881	Garden or similar umbrellas	660110
882	Umbrellas and sun umbrellas, having a telescopic shaft	660191
883	Umbrellas and sun umbrellas, nes	660199
884	680100	
885	tiles,cubes and similar articles,whether or not rectangular .....	680210
886	marble,travertine and alabaster	680221
887	Other calcareous stone, nes, cut/sawn, with flat/even surface	680222
888	Granite, cut/sawn, with flat/even surface	680223
889	Monumental/building stone, nes, cut/sawn, with flat/even surface	680229
890	marble,travertine and alabaster	680291
891	Calcareous stone (excl. marble, travertine and alabaster), worked	680292
892	Worked granite	680293
893	Other Stone:	680299
894	Worked slate and articles of slate or of agglomerated slate	680300



S. No	Description	HS Code
895	Natural or artificial abrasive powder/grain, on textile fabric	680510
896	Natural or artificial abrasive powder/grain, on paper/paperboard	680520
897	Natural or artificial abrasive powder/grain, on a base of materials, nes	680530
898	Corrugated sheets of asbestos-cement, of cellulose fibre-cement, etc	681110
899	Sheets,(excl.corrugated) panels.... of asbestos-cement, of cellulose fibre-cement, etc	681120
900	Ceramic building bricks	690410
901	Ceramic flooring blocks, support or filler tiles and the like	690490
902	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	690710
903	Other:	690790
904	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	690810
905	Other:	690890
906	Of porcelain or china:	691010
907	Other:	691090
908	Tableware and kitchenware, of porcelain or china	691110
909	Household and toilet articles, nes, of porcelain or china	691190
910	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:	691200
911	Statuettes and other ornamental articles of porcelain or china	691310
912	Other:	691390
913	Of porcelain or china:	691410
914	Other:	691490
915	Rear-view mirrors for vehicles, of glass	700910
916	Unframed glass mirrors (excl. rear-view for vehicles)	700991
917	Framed glass mirrors (excl. rear-view for vehicles)	700992
918	Glass ampoules	701010
919	Stoppers, lids and other closures of glass	701020
920	Other	701090
921	glasses for corrective spectacles	701510
922	Clock or watch glasses, glass for non-corrective spectacles, etc, now	701590
923	Articles of goldsmiths' or silversmiths' wares of silver	711411
924	Articles of goldsmiths' or silversmiths' wares of precious metals, nes	711419
925	Articles of goldsmiths'... wares of base metal clad with precious metal	711420
926	Flat-rolled iron/steel, width $\geq$ 600mm, plated...with zinc,(excl.electro-plated)corrugated	721041
927	Other	721049
928	Plated or coated with tin:	721210
929	Electrolytically plated or coated with zinc:	721220
930	Flat-rolled iron/steel, width $<$ 600mm, plated or coated with zinc (excl. electro-plated)	721230
931	Containing indentations, ribs, grooves or other deformations produced during the rolling process:	721310
932	Forged:	721410
933	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	721420
934	Bars and rods of free-cutting steel, hot-rolled, hot-drawn or hot-extruded..., nes	721430
935	Of rectangular (other than square) cross-section:	721491
936	Iron/steel bars and rods, hot-rolled, hot-drawn or hot extruded, nes	721499
937	L sections of iron/steel, hot-rolled..., $<$ 80mm high	721621
938	bridges and bridge sections	730810

S. No	Description	HS Code
939	Towers and lattice masts of iron or steel	730820
940	Doors, window-frames and thresholds for doors of iron or steel	730830
941	Structures and parts of structures, nes, of iron or steel	730890
942	Reservoirs, tanks, vats and similar containers for any material .....	730900
943	Other:	731029
944	Stainless steel woven cloth endless bands for machinery	731412
945	Woven cloth of stainless steel (excl. endless bands for machinery)	731414
946	Wire iron/steel grill....fencing, welded at intersection, mesh $\geq$ 100cm <sup>2</sup> , X-section $\geq$ 3mm	731420
947	Iron/steel grill, netting & fencing, welded at intersection, plated or coated with zinc	731431
948	Iron/steel grill, netting & fencing, welded at intersection, nes	731439
949	Iron/steel cloth, grill, netting & fencing, nes, plated or coated with zinc	731441
950	Iron/steel cloth, grill, netting & fencing, nes, coated with plastics	731442
951	Iron/steel cloth, grill, netting & fencing, nes,	731449
952	Expanded metal of iron or steel	731450
953	Nails, tacks, drawing pins, corrugated nails... of iron or steel	731700
954	Coach screws of iron or steel	731811
955	Wood screws (excl. coach screws) of iron or steel	731812
956	Screw hooks and screw rings of iron or steel	731813
957	Self-tapping screws of iron or steel	731814
958	other srews and bolts,whether or not with their nuts or washers	731815
959	Nuts of iron or steel	731816
960	Threaded articles, nes, of iron or steel	731819
961	Spring washers and other lock washers	731821
962	Washers, nes	731822
963	Rivets	731823
964	Cotters and cotter-pins	731824
965	Non-threaded articles, nes, of iron or steel	731829
966	Knitting needles, bodkins, crochet hooks, etc, of iron or steel	731990
967	Leaf-springs and leaves therefor, of iron or steel	732010
968	Radiators, not electrically heated, and parts thereof of cast iron	732211
969	Radiators, not electrically heated, and parts thereof of iron or steel	732219
970	Air heaters/hot air distributors..., nes (non-electric) of iron/steel	732290
971	Wire of refined copper, maximum cross-sectional dimension $\leq$ 6mm	740819
972	Stranded wire, cables... of copper, not electrically insulated	741300
973	Nails and tacks, drawing pins, staples, etc, of copper or partly copper	741510
974	Washers of copper	741521
975	Non-threaded articles such as rivets, cotters, cotter-pins... of copper	741529
976	Screws; bolts and nuts:	741533
977	Threaded articles of copper, nes	741539
978	Pot scourers and scouring or polishing pads, gloves and the like, of copper	741811
979	Table, kitchen or other household articles and parts thereof, of copper	741819
980	Sanitary ware and parts thereof of copper	741820
981	Chain and parts thereof of copper	741910
982	Cast, moulded, stamped or forged articles of copper	741991
983	Other:	741999
984	Of aluminium, not alloyed	760410
985	Hollow profiles:	760421
986	Wire of aluminium, not alloyed, maximum cross-sectional dimension $\leq$ 7mm	760519
987	Not backed : Other	760719

S. No	Description	HS Code
988	Backed:	760720
989	Of aluminium, not alloyed	760810
990	Doors, windows and their frames and thresholds, of aluminium	761010
991	Aluminium structure and parts of structures..., nes	761090
992	Collapsible tubular containers of aluminium, (excl. for gas) <300 l	761210
993	Other:	761290
994	Cables... of aluminium, with steel core, not electrically insulated	761410
995	Stranded wire, cables... of aluminium alloys, not electrically insulated	761490
996	Other:	761519
997	Sanitary ware and parts thereof of aluminium	761520
998	Nails, tacks, staples, screws, bolts, nuts... of aluminium	761610
999	Cloth, grill, netting and fencing, of aluminium wire:	761691
1000	Other:	761699
1001	Spades and shovels	820110
1002	Forks	820120
1003	Mattocks, picks, hoes and rakes:	820130
1004	Axes, bill hooks and similar hewing tools	820140
1005	Secateurs and similar one-handed pruners and shears (incl. poultry shears)	820150
1006	Hedge shears, two-handed pruning shears and similar two-handed shears	820160
1007	Scythes... timber wedges and other agricultural/forestry hand tools	820190
1008	Hand-operated mechanical appliances, =<10kg, used for food or drink	821000
1009	Sets of assorted knives, nes	821110
1010	Table knives with fixed blades	821191
1011	Knives with fixed blades (excl. table knives)	821192
1012	Knives(excl. with fixed blades)	821193
1013	Blades for knives (excl. those of 82.08)	821194
1014	Knife handles of base metal	821195
1015	Razors (non-electric)	821210
1016	Safety razor blades, including razor blade blanks in strips:	821220
1017	Parts of razors, nes	821290
1018	Paper knives, letter openers, erasing knives, pencil sharpeners...	821410
1019	Manicure or pedicure sets and instruments (incl. nail files)	821420
1020	Other articles of cutlery	821490
1021	Sets of spoons, forks, etc (one or more plated with precious metal)	821510
1022	Sets of assorted spoons, forks, etc... (excl. plated)	821520
1023	Spoons, forks... or similar tableware, plated with precious metal	821591
1024	Spoons, forks, ladles, skimmers... or similar tableware, nes	821599
1025	Hinges:	830210
1026	Mountings, fittings, etc, for buildings, of base metal, nes	830241
1027	Mountings, fittings, etc, for furniture, of base metal, nes	830242
1028	Mountings, fittings, etc, for doors, staircases, of base metal	830249
1029	Hat-racks, hat-pegs, brackets and similar fixtures of base metal	830250
1030	Armoured or reinforced safes, strong-boxes and doors... of base metal	830300
1031	Filing cabinets, card-index cabinets... or desk equipment of base metal	830400
1032	Bells, gongs and the like:	830610
1033	Hooks, eyes and eyelets of base metal	830810
1034	Tubular or bifurcated rivets of base metal	830820
1035	Clasps, buckles... beads andspangles of base metal (incl. parts)	830890
1036	Crown corks of base metal	830910

S. No	Description	HS Code
1037	Other:	830990
1038	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	831000
1039	other rotary positive displacement pumps	841360
1040	Other centrifugal pumps:	841370
1041	of liquid elevators	841392
1042	Other:	841459
1043	Window or wall types, self-contained or "split system":	841510
1044	of a kind used for persons in motor vehicles	841520
1045	Household refrigerators, nes	841829
1046	Freezers of the upright type, not exceeding 900 l capacity:	841840
1047	Compression type units whose condensers are heat exchangers:	841861
1048	Other:	841869
1049	Furniture designed to receive refrigerating or freezing equipment:	841891
1050	For filtering or purifying water:	842121
1051	Machinery and apparatus for filtering/purifying beverages (excl. water)	842122
1052	Oil or petrol-filters for internal combustion engines	842123
1053	Intake air filters for internal combustion engines	842131
1054	Personal weighing machines, including baby scales; household scales:	842310
1055	Fire extinguishers	842410
1056	Agricultural or horticultural:	842481
1057	Ploughs	843210
1058	Disc harrows	843221
1059	Harrows (excl. disc harrows), scarifiers, cultivators, weeders and hoes	843229
1060	Seeders, planters and transplanters	843230
1061	Manure spreaders and fertiliser distributors	843240
1062	Parts:	843290
1063	Mowers..., powered, the cutting device rotating in a horizontal plane	843311
1064	Other, More than 10 years old	843319
1065	Other mowers, including cutter bars for tractor mounting:	843320
1066	Haymaking machinery	843330
1067	Straw or fodder balers (incl. pick-up balers)	843340
1068	Other, More than 10 years old	843351
1069	Threshing machinery for agricultural produce, nes	843352
1070	Root or tuber harvesting machines	843353
1071	Harvesting machinery, nes	843359
1072	Machines for cleaning, sorting or grading eggs, fruit or other produce	843360
1073	parts	843390
1074	Other machinery:	843880
1075	Fully-automatic machines:	845011
1076	Other machines, with built-in centrifugal drier:	845012
1077	Other:	845019
1078	Sewing machines of the household type:	845210
1079	Furniture, bases and covers for sewing machines and parts thereof	845240
1080	Injection or compression type moulds for rubber or plastics	848071
1081	Moulds for rubber or plastics (excl. injection or compression)	848079
1082	Of an output exceeding 750 W but not exceeding 75 kW:	850152
1083	Liquid dielectric transformers, power handling capacity $\leq$ 650kva	850421
1084	Transformers, nes, power handling capacity $\leq$ 1kva	850431

S. No	Description	HS Code
1085	Transformers, nes, power handling capacity 16-500kva	850433
1086	Manganese dioxide:	850610
1087	lead-acid of a kind used for starting piston engines	850710
1088	Electric instantaneous or storage water heaters and immersion heaters	851610
1089	Electric storage heating radiators	851621
1090	Other:	851679
1091	Pocket-size radio cassette-players:	852712
1092	Other apparatus combined with sound recording or reproducing apparatus:	852713
1093	Other:	852719
1094	Radio receivers for motor vehicles, with sound ...reproducing apparatus	852721
1095	Radio receivers for motor vehicles, nes	852729
1096	Radio receivers, nes, with sound recording/reproducing apparatus	852731
1097	Radio receivers, nes, with a clock	852732
1098	Radio receivers, nes	852739
1099	Reception apparatus for radio-telephony or radio-telegraphy, nes	852790
1100	Colour:	852812
1101	Black and white or other monochrome:	852813
1102	Video projectors	852830
1103	Fuses, >1000 V	853510
1104	Lamp-holders:	853661
1105	Plugs and sockets, =<1000 V	853669
1106	Boards... equipped with two or more apparatus of 85.35 or 85.36, voltage =<1000 V	853710
1107	Boards... equipped with two or more apparatus of 85.35 or 85.36, voltage >1000 V	853720
1108	Parts - Other	853890
1109	Filament lamps of a power =<200w and of a voltage >100v, nes	853922
1110	Of copper:	854411
1111	Co-axial cable and other co-axial electric conductors:	854420
1112	Electric conductors, nes, for a voltage <=80 V, not fitted with connectors	854449
1113	Electric conductors, nes, for a voltage >80 V-<=1000 V, fitted with connectors	854451
1114	up to four cored unarmoured wire and cable	854459
1115	Ceramic electrical insulators	854620
1116	Electrical insulators (excl. of glass or ceramics)	854690
1117	Insulating fittings of ceramics for electrical machines...	854710
1118	Other	854790
1119	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	854810
1120	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	870210
1121	Other:	870290
1122	Vehicles for travelling on snow; golf cars, etc, with engines	870310
1123	Of cylinder capacity not exceeding 1,000 cc:	870321
1124	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	870322
1125	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	870323
1126	Of a cylinder capacity exceeding 3,000 cc:	870324
1127	Of a cylinder capacity not exceeding 1,500 cc:	870331
1128	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	870332
1129	Of a cylinder capacity exceeding 2,500 cc:	870333
1130	Other motor vehicles for the transport of persons, nes	870390
1131	g.v.w. not exceeding 5 tonnes:	870421
1132	g.v.w. not exceeding 5 tonnes:	870431

S. No	Description	HS Code
1133	Motor vehicles for the transport of goods, nes	870490
1134	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05:	870600
1135	For the vehicles of heading 87.03:	870710
1136	Other:	870790
1137	Other:	870829
1138	Road wheels and parts and accessories thereof:	870870
1139	Radiators	870891
1140	Silencers and exhaust pipes	870892
1141	Other:	870899
1142	Electrical vehicles, not fitted with lifting... equipment	870911
1143	Works trucks (excl. electrical), not fitted with lifting... equipment	870919
1144	Parts of works trucks of 87.09	870990
1145	Motorized tanks and other armoured fighting vehicles and parts thereof	871000
1146	Bicycles and other cycles (including delivery tricycles), not motorised:	871200
1147	Frames and forks, and parts thereof:	871491
1148	Saddles of cycles	871495
1149	Other:	871499
1150	Baby carriages and parts thereof	871500
1151	Trailers and semi-trailers of the caravan type, for housing or camping	871610
1152	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:	871620
1153	Tanker trailers and tanker semi-trailers:	871631
1154	Other:	871639
1155	Other trailers and semi-trailers:	871640
1156	Other vehicles:	871680
1157	Fishing vessels; factory ships, etc, for processing/preserving fish	890200
1158	Inflatable boats and other vessels for pleasure or sports	890310
1159	Sailboats for pleasure or sports	890391
1160	Motorboats for pleasure or sports, other than outboard motorboats	890392
1161	Vessels for pleasure or sports, nes; rowing boats and canoes	890399
1162	Tugs and pusher craft.	890400
1163	Spectacle lenses of glass	900140
1164	Spectacle lenses of other materials:	900150
1165	Frames and mountings for spectacles, goggles or the like, of plastics	900311
1166	Of other materials:	900319
1167	Parts:	900390
1168	Sunglasses	900410
1169	Spectacles, goggles and the like (excl. sunglasses)	900490
1170	Other drawing, marking-out or mathematical calculating instruments:	901720
1171	Seats of a kind used for motor vehicles:	940120
1172	Swivel seats with variable height adjustment:	940130
1173	Seats other than garden seats or camping equipment, convertible into beds:	940140
1174	Seats of cane, osier, bamboo or similar materials:	940150
1175	Upholstered:	940161
1176	Other:	940169
1177	Upholstered:	940171
1178	Other:	940179
1179	Other seats:	940180
1180	Parts	940190
1181	Metal furniture of a kind used in offices:	940310

S. No	Description	HS Code
1182	Other metal furniture:	940320
1183	Wooden furniture of a kind used in offices:	940330
1184	Wooden furniture of a kind used in the kitchen:	940340
1185	Wooden furniture of a kind used in the bedroom:	940350
1186	Other wooden furniture:	940360
1187	Furniture of plastics:	940370
1188	Furniture of other materials, including cane, osier, bamboo or similar materials:	940380
1189	Parts:	940390
1190	Mattress supports:	940410
1191	Of cellular rubber or plastics, whether or not covered:	940421
1192	Of other materials:	940429
1193	Sleeping bags:	940430
1194	Other:	940490
1195	Wheeled toys designed to be ridden by children; dolls' carriages	950100
1196	dolls, whether or not dressed	950210
1197	Garments and accessories, footwear and headgear for dolls	950291
1198	Parts and accessories, nes, for dolls	950299
1199	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	960310
1200	Tooth brushes including dental-plate brushes	960321
1201	Shaving, hair, nail, eyelash, toilet brushes	960329
1202	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	960330
1203	Paint, distemper, varnish or similar brushes; paint pads and rollers	960340
1204	Hand-operated floor sweepers, mops, feather dusters, etc, nes	960390
1205	Hand sieves and hand riddles	960400
1206	Ball point pens:	960810
1207	Felt tipped and other porous-tipped pens and markers:	960820
1208	Refills for ball point pens, comprising the ball point and ink-reservoir:	960860
1209	Other:	960899
1210	Pencils and crayons, with leads encased in a rigid sheath:	960910
1211	Pencil leads, black or coloured:	960920
1212	Crayons, nes; drawing charcoals and chalks (incl. tailors' chalks)	960990
1213	Date, sealing or numbering stamps, etc, for use in the hand	961100
1214	Typewriter or similar ribbons inked or otherwise prepared	961210
1215	Ink-pads	961220
1216	Combs, hair-slides and the like of hard rubber or plastics	961511
1217	Combs, hair-slides and the like of other materials, nes	961519
1218	Hairpins; curling pins, curling grips, etc, and parts thereof	961590
1219	Scent sprays and similar toilet sprays, and mounts and heads therefor:	961610
1220	Powder-puffs and pads for the application of cosmetics, etc	961620

**Annex 4**  
**India's Revised Sensitive List FOR NLDCs under SAFTA**

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
(1)	(2)	(3)
1	0204 10	All Goods
2	0204 30	All Goods
3	0204 50	All Goods
4	0207 11	All Goods
5	0207 12	All Goods
6	0207 13	All Goods
7	0207 14	All Goods
8	0207 43	All Goods
9	0207 53	All Goods
10	030289 10	All Goods
11	0303 89 10	All Goods
12	0303 89 30	All Goods
13	0303 89 60	All Goods
14	0303 89 80	Croacker
15	0304 89 10	All Goods
16	0306 16	Prawns
17	0306 17	Prawns
18	0306 14	All Goods
19	0401 30	All Goods
20	0402 10 10	All Goods
21	0402 21	All Goods
22	0402 29 10	All Goods
23	0404 10	Whey powder
24	0405 10	All Goods
25	0405 90 10	All Goods
26	0405 90 20	All Goods
27	0409 00	All Goods
28	0506 10 19	Crushed bone
29	0701 10	All Goods
30	0701 90	All Goods
31	0702 00	All Goods
32	0703 10 10	Fresh onions



<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
33	0703 20	All Goods
34	0712 20	All Goods
35	0804 50 20	All Goods
36	0806 10	All Goods
37	0806 20	All Goods
38	0808 10	All Goods
39	0910 11	All Goods
40	0910 12	All Goods
41	0910 20	All Goods
42	0910 30	Turmeric, fresh or powder
43	1001 11	All Goods
44	1001 19	All Goods
45	1001 91	Wheat
46	1001 99	Wheat
47	1005 90	All Goods
48	1006 10	All Goods
49	1006 20	All Goods
50	1006 30	All Goods
51	1006 40	All Goods
52	1007	All Goods
53	1008 21	All Goods
54	1008 29	All Goods
55	1101 00	All Goods
56	1102 90 10	All Goods
57	1102 20	All Goods
58	1102 90 90	All Goods
59	1201 10	All Goods
60	1203 00	All Goods
61	1205 10	Rape Seeds
62	1205 90	All Goods
63	1206	All Goods
64	1207 40	All Goods
65	1207 50	All Goods
66	1207 99	All Goods
67	1507 10	All goods excluding palm nuts and kernels other than of seed quality

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
68	1507 90 10	All Goods
69	1508 10	All Goods
70	1508 90	Edible grade groundnut oil
71	1511 10	All Goods
72	1511 90	Refined Palm Oil/Palmolein
73	1512 11	All Goods
74	1512 19	All Goods
75	1512 21	All Goods
76	1512 29 10	All Goods
77	1513 11	All Goods
78	1513 19	All Goods
79	1513 21	All Goods
80	1513 29	All Goods
81	1514 11	All Goods
82	1514 19	All Goods
83	1514 91	All Goods
84	1514 99	All Goods
85	1515 11	All Goods
86	1515 19	All Goods
87	1515 50	All Goods
88	1701 11	All Goods
89	1701 91	All Goods
90	1701 99	All Goods
91	1905 90 10	All Goods
92	2002 90	Tomato concentrate
93	2008 30	All Goods
94	2008 40	All Goods
95	2008 50	All Goods
96	2008 60	All Goods
97	2008 91	All Goods
98	2008 93	All Goods
99	2008 99	All Goods
100	2009 50	All Goods
101	2203 00	All Goods
102	2204 10	All Goods
103	2204 21	All Goods
104	2204 29	All Goods

<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
105	2204 30	All Goods
106	2205 10	All Goods
107	2205 90	All Goods
108	2206 00	All Goods
109	2207 10	All Goods
110	2208 20	All Goods
111	2208 30	All Goods
112	2208 40	All Goods
113	2208 50	All Goods
114	2208 60 93	All Goods
115	2208 70	All Goods
116	2208 90	All Goods
117	2302 10	All Goods
118	2302 30	All Goods
119	2302 40	All Goods
120	2302 50	All Goods
121	2303 10	All Goods
122	2303 20	All Goods
123	2303 30	All Goods
124	2304	All Goods
125	2305 00 10	All Goods
126	2306 10	All Goods
127	2306 20	All Goods
128	2306 30	All Goods
129	2306 41	All Goods
130	2306 49	All Goods
131	2306 50	All Goods
132	2306 60	All Goods
133	2306 90	All Goods
134	2309 90	All Goods
135	2401 10	All Goods
136	2401 20	All Goods
137	2401 30	All Goods
138	2402 10	All Goods
139	2402 20	All Goods
140	2402 90	All Goods
141	2403 11	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
142	2403 19	All Goods
143	2403 91	All Goods
144	2403 99	All Goods
145	2515 11	Crude or roughly trimmed Marble
146	2515 12	All Goods
147	2515 20	All Goods
148	2522 10	All Goods
149	2530 90	All Goods
150	2817 00 10	All Goods
151	3003 90 11	All Goods
152	3004 10	All Goods
153	3004 20	All Goods
154	3006 10	Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable.
155	3006 91	All Goods
156	3204 11	All Goods
157	3204 12	Acid dyes and preparation based thereon
158	3204 13	All Goods
159	3204 14	All Goods
160	3204 16	All Goods
161	3204 17	Pigments
162	3204 19	All Goods
163	3206 49	Other-Red Oxide
164	3301 19 10	Citronella Oil (java type)
165	3301	Other Essential oils
166	3303 00	All Goods
167	3304 10	All Goods
168	3304 20	All Goods
169	3304 30	All Goods
170	3304 91	All Goods
171	3304 99	All Goods
172	3305 10	All Goods
173	3305 90	Hair oils
174	3306 10	Toothpowder, toothpaste
175	3307 10	All Goods

<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
176	3307 30	All Goods
177	3307 41	All Goods
178	3307 90	All Goods
179	3401 11	All Goods
180	3401 19	House hold and laundry soap
181	3505 10	All Goods
182	3506 91	All Goods
183	3605	All Goods
184	3806 10	Gum
185	3812 20	All Goods
186	3915 10	All Goods
187	3915 20	All Goods
188	3915 30	All Goods
189	3915 90	All Goods
190	3916 10	All Goods
191	3916 20	All Goods
192	3916 90	All Goods
193	3917	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.
194	3917 21	All Goods
195	3917 22	All Goods
196	3917 23	All Goods
197	3917 29	All Goods
198	3917 31	All Goods
199	3917 32 10	All Goods
200	3917 32 20	All Goods
201	3917 32 90	All Goods
202	3917 33	All Goods
203	3917 39	All Goods
204	3917 40	All Goods
205	3918 10	All Goods
206	3918 90	All Goods
207	3919 10	All Goods
208	3919 90	All Goods
209	3920 10	All Goods
210	3920 20	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
211	3920 30	All Goods
212	3920 43	All Goods
213	3920 49	All Goods
214	3920 51	All Goods
215	3920 59	All Goods
216	3920 61	All Goods
217	3920 62	All Goods
218	3920 63	All Goods
219	3920 69	All Goods
220	3920 71	All Goods
221	3920 72	All Goods
222	3920 73	All Goods
223	3920 79	All Goods
224	3920 91	All Goods
225	3920 92	All Goods
226	3920 93	All Goods
227	3920 94	All Goods
228	3920 99	All Goods
229	3921 11	All Goods
230	3921 12	All Goods
231	3921 13	All Goods
232	3921 14	All Goods
233	3921 19	All Goods
234	3921 90	All Goods
235	3922 10	Baths, shower-baths and wash-basins
236	3922 20	All Goods
237	3922 90	All Goods
238	3923 10	All Goods
239	3923 21	All Goods
240	3923 29	All Goods
241	3923 30	All Goods
242	3923 40	All Goods
243	3923 50	All Goods
244	3923 90	All Goods
245	3924 10	All Goods
246	3924 90	All Goods
247	3925 10	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
248	3925 20	All Goods
249	3925 30	All Goods
250	3925 90	All Goods
251	3926 10	All Goods
252	3926 20	All Goods
253	3926 30	All Goods
254	3926 40	Bangles, beads and imitation jewellery
255	3926 90	All Goods
256	4001 10	All Goods
257	4001 21	All Goods
258	4001 22	All Goods
259	4001 29	All Goods
260	4001 30	All Goods
261	4003 00	All Goods
262	4004 00	All Goods
263	4005 10	All Goods
264	4005 20	All Goods
265	4005 91	All Goods
266	4005 99	All Goods
267	4006 10	All Goods
268	4006 90	All Goods
269	4007 00	All Goods
270	4008 11	All Goods
271	4008 19	All Goods
272	4008 21	All Goods
273	4008 29	All Goods
274	4012	Retreaded tyres
275	4012 20	All Goods
276	4012 90	All Goods
277	4016 10	All Goods
278	4016 92	All Goods
279	4016 93	All Goods
280	4016 95	All Goods
281	4016 99	All Goods
282	4017 00	All Goods
283	4601 21	All Goods
284	4601 22	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
285	4601 29	All Goods
286	4601 92	All Goods
287	4601 93	All Goods
288	4601 94	All Goods
289	4601 99	All Goods
290	4602 11	All Goods
291	4602 12	All Goods
292	4602 19	All Goods
293	4602 90	All Goods
294	4803 00	All Goods
295	4808 10	All Goods
296	4809 90	Carbon or similar copying paper
297	4811 10	All goods other than floor coverings on a base of paper or paperboard, whether or not cut to size
298	4811 41	All goods other than gummed or adhesive paper in strips or rolls
299	4811 49	All goods other than gummed or adhesive paper in strips or rolls
300	4817 10	All Goods
301	4817 20	All Goods
302	4817 30	All Goods
303	4821 10	All Goods
304	4821 90	All Goods
305	4823 61	All Goods
306	4823 69	All Goods
307	4901	All Goods
308	5201 00	All Goods
309	5202 10	All Goods
310	5202 99 00	All Goods
311	5203 00	All Goods
312	5205 11	All Goods
313	5205 28	All Goods
314	5205 47	All Goods
315	5206 11	All Goods
316	5407 71	All Goods
317	5407 72	All Goods
318	5407 74	All Goods



<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
319	5512 11	All Goods
320	5513 11	All Goods
321	5513 12	All Goods
322	5513 13	All Goods
323	5513 19	All Goods
324	5513 41	All Goods
325	5514 11	All Goods
326	5514 12	All Goods
327	5514 19	All Goods
328	5516 42	All Goods
329	5701 10	All Goods
330	5701 90	Carpets and other floor coverings of jute and coir, knotted, whether or not made up
331	5702 10	All Goods
332	5702 99	All Goods
333	5705 00	All Goods
334	5806 31	All Goods
335	5807 90	All Goods
336	5903 90	All Goods
337	6006 21	All Goods
338	6101 90	All goods other than of wool or fine animal hair
339	6102 90	All Goods
340	6103 10	All Goods
341	6103 22	All Goods
342	6103 23	All Goods
343	6103 29	All Goods
344	6103 32	All Goods
345	6103 33	All Goods
346	6103 39	All Goods
347	6103 42	All Goods
348	6103 43	All Goods
349	6103 49	All Goods
350	6104 19	Of wool or fine animal hair or of cotton
351	6104 22	All Goods
352	6104 32	All Goods
353	6104 39	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
354	6104 42	All Goods
355	6104 52	All Goods
356	6104 62	All Goods
357	6104 63	All Goods
358	6104 69	All Goods
359	6105 10	All Goods
360	6105 20	All Goods
361	6105 90	All Goods
362	6106 10	All Goods
363	6106 20	All Goods
364	6106 90	All Goods
365	6107 11	All Goods
366	6107 12	All Goods
367	6107 19	All Goods
368	6107 21	All Goods
369	6107 29	All Goods
370	6107 91	All Goods
371	6108 21	All Goods
372	6108 22	All Goods
373	6108 29	All Goods
374	6108 31	All Goods
375	6108 39	All Goods
376	6108 91	All Goods
377	6109 10	All Goods
378	6109 90	All Goods
379	6110 11	All Goods
380	6110 19	All Goods
381	6110 20	All Goods
382	6110 30	All Goods
383	6110 90	All Goods
384	6111 20	All Goods
385	6111 90	All Goods
386	6112 11	All Goods
387	6112 12	All Goods
388	6112 19	All Goods
389	6114 20	All Goods
390	6114 30	All Goods

<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
391	6114 90	All Goods
392	6115 22	All Goods
393	6115 29	All Goods
394	6115 30	All Goods
395	6115 94	All Goods
396	6115 95	All Goods
397	6115 96	All Goods
398	6115 99	All Goods
399	6116 10	All Goods
400	6116 91	All Goods
401	6116 92	All Goods
402	6116 93	All Goods
403	6116 99	All Goods
404	6117 10	All Goods
405	6117 80	All Goods
406	6117 90	All Goods
407	6201 19	All Goods
408	6201 99	All Goods
409	6202 13	All Goods
410	6202 19	All Goods
411	6202 93	All Goods
412	6202 99	All Goods
413	6203 19	All Goods
414	6203 29	All Goods
415	6203 32	All Goods
416	6203 33	All Goods
417	6203 39	All Goods
418	6203 41	All Goods
419	6203 42	All Goods
420	6203 49	All Goods
421	6204 12	All Goods
422	6204 13	All Goods
423	6204 19	All Goods
424	6204 21	All Goods
425	6204 22	All Goods
426	6204 23	All Goods
427	6204 29	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
428	6204 33	All Goods
429	6204 39	All Goods
430	6204 42	All Goods
431	6204 43	All Goods
432	6204 44	All Goods
433	6204 52	All Goods
434	6204 53	All Goods
435	6204 59	All Goods
436	6204 62	All Goods
437	6204 63	All Goods
438	6204 69	All Goods
439	6205 20	All Goods
440	6205 30	All Goods
441	6205 90	All Goods
442	6206 10	All Goods
443	6206 30	All Goods
444	6206 40	All Goods
445	6206 90	All Goods
446	6207 11	All Goods
447	6207 21 10	All Goods
448	6207 22	All Goods
449	6207 29	All Goods
450	6207 91	All Goods
451	6207 99	Of man-made fibres
452	6208 11	All Goods
453	6208 21	All Goods
454	6208 22	All Goods
455	6208 29	All Goods
456	6208 92	All Goods
457	6208 99	All Goods
458	6209 20	All Goods
459	6209 30	All Goods
460	6209 90	All Goods
461	6210 10	All Goods
462	6210 20	All Goods
463	6210 40	All Goods
464	6210 50	All Goods

<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
465	6211 11	All Goods
466	6211 12	All Goods
467	6211 20	All Goods
468	6211 32	All Goods
469	6211 33	All Goods
470	6211 39	All Goods
471	6211 49 10	All Goods
472	6211 49 90	All Goods
473	6212 10	All Goods
474	6212 20	All Goods
475	6212 30	All Goods
476	6212 90	All Goods
477	6213 20	All Goods
478	6213 90	All Goods
479	6214 30	All Goods
480	6214 40	All Goods
481	6216	All Goods
482	6217 10	All Goods
483	6217 90	All Goods
484	6302 10	All Goods
485	6304 19	All Goods
486	6304 92	All Goods
487	6304 93	All Goods
488	6310 10 20	All Goods
489	6310 90 20	All Goods
490	6401 10	All Goods
491	6401 92	All Goods
492	6401 99	All Goods
493	6402 12	All Goods
494	6402 19	All Goods
495	6402 20	All Goods
496	6402 91	All Goods
497	6402 99	Incorporating a protective metal toe-cap
498	6403 12	All Goods
499	6403 19	All Goods
500	6403 40	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
501	6403 91	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap
502	6403 99	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap
503	6404 11	All Goods
504	6404 19	All Goods
505	6405 20	All Goods
506	6405 90	All Goods
507	6802 21	All Goods
508	6810 11 10	All Goods
509	6901 00	Bricks/blocks/tiles
510	6906 00	Ceramic pipes
511	6911 10	All Goods
512	6912 00 10	All Goods
513	6914	Other ceramic articles
514	7010 10	All Goods
515	7013 28	All Goods
516	7013 37	All Goods
517	7202 11	All Goods
518	7202 19	All Goods
519	7202 21	All Goods
520	7202 29	All Goods
521	7202 30	All Goods
522	7202 41	All Goods
523	7202 49	All Goods
524	7202 50	All Goods
525	7202 60	All Goods
526	7202 70	All Goods
527	7202 80	All Goods
528	7202 91	All Goods
529	7202 92	All Goods
530	7202 93	All Goods
531	7202 99	All Goods
532	7209 18	All Goods
533	7209 28	All Goods
534	7210 30	All Goods
535	7210 41	All Goods

<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
536	7210 49	All Goods
537	7210 61	All Goods
538	7210 70	All Goods
539	7212 20	All Goods
540	7212 30	All Goods
541	7212 40	All Goods
542	7212 50	All Goods
543	7213 10	All Goods
544	7213 20	All Goods
545	7213 91	All Goods
546	7213 99	All Goods
547	7214 10	All Goods
548	7214 20	All Goods
549	7214 30	All Goods
550	7214 91	All Goods
551	7214 99	All Goods
552	7217 20	All Goods
553	7222 20	All Goods
554	7222 40	All Goods
555	7227 10	All Goods
556	7227 20	All Goods
557	7227 90	All Goods
558	7228 10	All Goods
559	7228 20	All Goods
560	7228 30	All Goods
561	7228 40	All Goods
562	7228 50	All Goods
563	7228 60	All Goods
564	7228 70	All Goods
565	7228 80	All Goods
566	7315 82	All Goods
567	7318 14	All Goods
568	7318 19	All Goods
569	7403 11	All Goods
570	7403 12	All Goods
571	7403 13	All Goods
572	7407 10	All Goods

Sl. No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description
573	7408 11	All Goods
574	7408 19	All Goods
575	7608 10	All Goods
576	7802 00	All Goods
577	8414 30	All Goods
578	8414 51	All Goods
579	8418 21	All Goods
580	8428 10	All Goods
581	8450 11	All Goods
582	8501 10	Micro and AC Motor
583	8501 20	All Goods
584	8501 40 10	All Goods
585	8501 52	Electric Motor 1 HP to 10 HP - AC - excluding special types
586	8504 40	All Goods
587	8504 90	All Goods
588	8509 40	All Goods
589	8516 10	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW
590	8516 29	All Goods
591	8516 40	Electric Irons - other than steam irons
592	8516 60	All Goods
593	8528 71	Colour TVs - Set Top Box (Satellite Receivers)
594	8528 72	Colour TVs - Set Top Box (Satellite Receivers)
595	8536 20	All Goods
596	8536 30	Voltage stabilisers - domestic type
597	8537 10	All Goods
598	8537 20	All Goods
599	8539 29	All Goods
600	8539 31	All Goods
601	8544 11	All Goods
602	8544 19	Insulated plastic and rubber Wires - domestic types
603	8544 20	All Goods
604	8544 49	All goods for a voltage not exceeding 80 V
605	8701 10	All Goods
606	8701 20	All Goods



<b>Sl. No.</b>	<b>Heading, Sub-Heading or Tariff item to the First Schedule</b>	<b>Description</b>
607	8701 30	All Goods
608	8701 90	All Goods
609	9028 30	All Goods
610	9030 33	All Goods
611	9404 21	All Goods
612	9603 10	Hill grass/broom
613	9608 10	All Goods
614	9619	All Goods

**Annex 5**  
**Four Modes of Services Supply**

Mode 1	Cross border services	Where neither consumer nor supplier of service leaves their country (e.g., BPO, tele-medicine)
Mode 2	Consumption abroad	Where consumer travels to country of supplier of services (e.g., travelling abroad to obtain education, health services, tourism, etc.)
Mode 3	Commercial presence	Where service supplier will establish in a foreign country through FDI (e.g., banks, hospitals, etc.)
Mode 4	Movement of natural persons	Where individual service suppliers travel abroad on temporary basis to work (e.g., doctors, accountants, etc.)

