



# **Comprehensive Economic and Trade Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India**

Volume III of IV

January 2026  
CP 1496



India No. 1 (2026)

# Comprehensive Economic and Trade Agreement

between the Government of the United Kingdom of Great Britain and  
Northern Ireland and the Government of the Republic of India

Buckinghamshire, 24 July 2025

[The Agreement is not in force]

*Presented to Parliament  
by the Secretary of State for Foreign, Commonwealth and Development Affairs  
by Command of His Majesty  
January 2026*

CP 1496 Volume III of IV



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S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
9424	83089019	Other	kg.	10	0	0	1	11	EIF
9425	83089020	Imitation Zari Spangles:   Beads And Spangles Of Base Metal:	kg.	10	0	0	1	11	EIF
9426	83089031	For Garments, Made Ups, Knitwear, Plastic And Leather Goods	kg.	10	0	0	1	11	EIF
9427	83089039	Other	kg.	10	0	0	1	11	EIF
9428	83089040	Fittings For Travel Requisites & Leather Goods   Other:	kg.	10	0	0	1	11	EIF
9429	83089091	For Garments, Made Ups, Knitwear, Plastic And Leather Goods	kg.	10	0	0	1	11	EIF
9430	83089099	Other	kg.	10	0	0	1	11	EIF
9431	83091000	Crown Corks	kg.	10	0	0	1	11	EIF

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9432	83099010	Pilfer Proof Caps For Packaging, All Sorts, With Or Without Washers Or Other Fittings Of Cork, Rubber, Polyethylene Or Any Other Material	kg.	10	0	0	1	11	E10
9433	83099020	Aluminium Caps, Seals, Capsules & Closers	kg.	10	0	0	1	11	E10
9434	83099030	Other Seals	kg.	10	0	0	1	11	EIF
9435	83099090	Other	kg.	10	0	0	1	11	E10
9436	83100010	Enamel Iron Signboard	kg.	20	0	0	2	22	E5
9437	83100090	Other	kg.	20	0	0	2	22	EIF
9438	83111000	Coated Electrodes Of Base Metal, For Electric-Arc-Welding	kg.	10	0	0	1	11	E5
9439	83112000	Cored Wire Of Base Metal, For Electric-Arc-Welding	kg.	10	0	0	1	11	EIF
9440	83113010	Wire And Rods Of Agglomerated Base Metal	kg.	10	0	0	1	11	EIF



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9441	83113090	Other	kg.	10	0	0	1	11	E5
9442	83119000	Other	kg.	10	0	0	1	11	E5
9443	84011000	Nuclear Reactors	kg.	7.5	0	0	0.75	8.25	EIF
9444	84012000	Machinery And Apparatus For Isotopic Separation, And Parts Thereof	kg.	7.5	0	0	0.75	8.25	EIF
9445	84013000	Fuel Elements (Cartridges), Non-Irradiated	gi F / S kg.	7.5	0	0	0.75	8.25	EIF
9446	84014000	Parts Of Nuclear Reactors	kg.	7.5	0	0	0.75	8.25	EIF
9447	84021100	Watertube Boilers With A Steam Production Exceeding 45 T Per Hour	kg.	10	0	0	1	11	EIF
9448	84021200	Water Tube Boilers With A Steam Production Not Exceeding 45 T Per Hour	kg.	10	0	0	1	11	EIF
9449	84021910	Fire Tube Horizontal (Lancashire) Boilers	kg.	10	0	0	1	11	EIF
9450	84021920	Fire Tube Boilers Vertical	kg.	10	0	0	1	11	EIF

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9451	84021990	Other	kg.	10	0	0	1	11	EIF
9452	84022000	Super-Heated Water Boilers	kg.	10	0	0	1	11	EIF
9453	84029010	Parts Of Fire Tube Boilers	kg.	10	0	0	1	11	EIF
9454	84029020	Parts Of Watertube Boilers	kg.	10	0	0	1	11	EIF
9455	84029090	Other	kg.	10	0	0	1	11	EIF
9456	84031000	Boilers	u	7.5	0	0	0.75	8.25	EIF
9457	84039000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
9458	84041000	Auxiliary Plants For Use With Boilers Of Heading 8402 Or 8403	kg.	10	0	0	1	11	EIF
9459	84042000	Condensers For Steam Or Other Vapour Power Units	kg.	10	0	0	1	11	EIF
9460	84049000	Parts	kg.	10	0	0	1	11	R5 to 50%
9461	84051010	Producer Gas Or Water Gas Generators	u	7.5	0	0	0.75	8.25	EIF
9462	84051020	Acetylene Gas Generators	u	7.5	0	0	0.75	8.25	EIF

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9463	84051090	Other	u	7.5	0	0	0.75	8.25	EIF
9464	84059000	Parts	u	7.5	0	0	0.75	8.25	EIF
9465	84061000	Turbines For Marine Propulsion   Other Turbines :	u	7.5	0	0	0.75	8.25	EIF
9466	84068100	Of An Output Exceeding 40 Mw	u	10	0	0	1	11	EIF
9467	84068200	Of An Output Not Exceeding 40 Mw	u	10	0	0	1	11	EIF
9468	84069000	Parts	kg.	10	0	0	1	11	E7
9469	84071000	Aircraft Engines   Marine Propulsion Engines :	u	2.5	0	0	0.25	2.75	E5
9470	84072100	Outboard Motors	U	5	0	0	0.5	5.5	E10
9471	84072900	Other	U	15	0	0	1.5	16.5	E10
9472	84073110	For Motor Cycles	u	15	0	0	1.5	16.5	E10
9473	84073190	Other	u	15	0	0	1.5	16.5	E10
9474	84073210	For Motor Cycles	u	15	0	0	1.5	16.5	E7

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9475	84073290	Other	u	15	0	0	1.5	16.5	E7
9476	84073310	For Motor Cars	u	15	0	0	1.5	16.5	E7
9477	84073320	For Motor Cycles	u	15	0	0	1.5	16.5	E7
9478	84073390	Other	u	15	0	0	1.5	16.5	E7
9479	84073410	For Motor Cars	u	15	0	0	1.5	16.5	E10
9480	84073490	Other	u	15	0	0	1.5	16.5	R5 to 50%
9481	84079010	Petrol Engines	u	15	0	0	1.5	16.5	R5 to 50%
9482	84079020	Kerosene Engines	u	15	0	0	1.5	16.5	R5 to 50%
9483	84079090	Other	u	15	0	0	1.5	16.5	R5 to 50%
9484	84081010	Outboard Engines   Other :	u	15	0	0	1.5	16.5	R5 to 50%
9485	84081091	Of A Cylinder Capacity Not Exceeding 100 Cc	u	15	0	0	1.5	16.5	R5 to 50%
9486	84081092	Of A Cylinder Capacity Exceeding 100 Cc But Not Exceeding 250 Cc	u	15	0	0	1.5	16.5	R5 to 50%

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9487	84081093	Of A Cylinder Capacity Exceeding 250 Cc	u	15	0	0	1.5	16.5	R5 to 50%
9488	84082010	Of Cylinder Capacity Not Exceeding 250 Cc	u	15	0	0	1.5	16.5	R5 to 50%
9489	84082020	Engines Of Cylinder Capacity Exceeding 250 Cc	u	15	0	0	1.5	16.5	R5 to 50%
9490	84089010	Stationary Engines Of Cylinder Capacity Exceeding 50 Cc	u	15	0	0	1.5	16.5	E10
9491	84089090	Other	u	15	0	0	1.5	16.5	E10
9492	84091000	Other	kg.	15	0	0	1.5	16.5	E5
9493	84099111	Valve, Inlet & Exhaust	kg.	15	0	0	1.5	16.5	E10
9494	84099112	Pistons	kg.	15	0	0	1.5	16.5	E10
9495	84099113	Piston Rings	kg.	15	0	0	1.5	16.5	E10
9496	84099114	Piston Assemblies	kg.	15	0	0	1.5	16.5	R5 to 50%
9497	84099120	Fuel Injection Equipment Excluding Injection Pumps   Other :	kg.	15	0	0	1.5	16.5	E10

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9498	84099191	Of Petrol Engines For Motor Vehicles	kg.	15	0	0	1.5	16.5	E5
9499	84099192	Of Other Petrol Engines	kg.	15	0	0	1.5	16.5	R5 to 50%
9500	84099193	Of Kerosene Engines	kg.	15	0	0	1.5	16.5	R5 to 50%
9501	84099194	Of Gas Engines	kg.	15	0	0	1.5	16.5	R5 to 50%
9502	84099199	Other	kg.	15	0	0	1.5	16.5	E5
9503	84099911	Valve, Inlet & Exhaust	kg.	15	0	0	1.5	16.5	R5 to 50%
9504	84099912	Pistons	kg.	15	0	0	1.5	16.5	E10
9505	84099913	Piston Rings	kg.	15	0	0	1.5	16.5	R5 to 50%
9506	84099914	Piston Assemblies	kg.	15	0	0	1.5	16.5	E7
9507	84099920	Fuel Nozzles	kg.	15	0	0	1.5	16.5	R5 to 50%
9508	84099930	Fuel Injection Equipment Excluding Injection Pumps   Other Parts Of Diesel Engine:	kg.	15	0	0	1.5	16.5	E10

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9509	84099941	Of Diesel Engines For Motor Vehicles	kg.	15	0	0	1.5	16.5	E10
9510	84099942	Of Outboard Engine	kg.	15	0	0	1.5	16.5	R5 to 50%
9511	84099949	Other	kg.	15	0	0	1.5	16.5	E5
9512	84099990	Other	kg.	15	0	0	1.5	16.5	E5
9513	84101100	Of A Power Not Exceeding 1,000 Kw	u	10	0	0	1	11	EIF
9514	84101210	Of Power Exceeding 1000 Kw But Not Exceeding 5000 Kw	u	10	0	0	1	11	EIF
9515	84101220	Of Power Exceeding 5000 Kw But Not Exceeding 10000 Kw	u	10	0	0	1	11	EIF
9516	84101310	Of Power Exceeding 10000 Kw But Not Exceeding 30000 Kw	u	10	0	0	1	11	EIF
9517	84101320	Of Power Exceeding 30000 Kw But Not Exceeding 80000 Kw	u	10	0	0	1	11	EIF
9518	84101390	Of Power Exceeding 80000 Kw	u	10	0	0	1	11	EIF
9519	84109000	Parts, Including Regulators	kg.	10	0	0	1	11	EIF

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9520	84111100	Of Thrust Not Exceeding 25Kn	u	7.5	0	0	0.75	8.25	E7
9521	84111200	-- Of A Thrust Exceeding 25 Kn	u	7.5	0	0	0.75	8.25	E7
9522	84112100	Of A Power Not Exceeding 1,100 Kw	u	7.5	0	0	0.75	8.25	E10
9523	84112200	-- Of A Power Exceeding 1,100 Kw	u	7.5	0	0	0.75	8.25	E5
9524	84118100	Of A Power Exceeding Not 5000 Kw	u	10	0	0	1	11	E7
9525	84118210	Of Power Exceeding 5000 Kw But Not Exceeding 15,000 Kw	u	10	0	0	1	11	R5 to 50%
9526	84118220	Of Power Exceeding 15000 But Not Exceeding 30000 Kw	u	10	0	0	1	11	E5
9527	84118230	Of Power Exceeding 30000 But Not Exceeding 60000 Kw	u	10	0	0	1	11	R5 to 50%
9528	84118240	Of Power Exceeding 60000 But Not Exceeding 90000 Kw	u	10	0	0	1	11	R5 to 50%
9529	84118250	Of Power Exceeding 90000 But Not Exceeding 115000 Kw	u	10	0	0	1	11	R5 to 50%



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9530	84118260	Of Power Exceeding 115000 Kw.   Parts :	u	10	0	0	1	11	E5
9531	84119100	Of Turbojets Or Turbo Propellers	kg.	7.5	0	0	0.75	8.25	E5
9532	84119900	Other	kg.	10	0	0	1	11	R5 to 50%
9533	84121000	Reaction Engines Other Than Turbo-Jets   Hydraulic Power Engines And Motors:	u	7.5	0	0	0.75	8.25	EIF
9534	84122100	Liner Acting (Cylinders)	u	7.5	0	0	0.75	8.25	EIF
9535	84122910	Hydrojet (Hydraulic Jet Engines)	u	7.5	0	0	0.75	8.25	EIF
9536	84122990	Other   Pneumatic Power Engines And Motors:	u	7.5	0	0	0.75	8.25	EIF
9537	84123100	Liner Acting (Cylinders)	u	7.5	0	0	0.75	8.25	EIF
9538	84123900	Other	u	7.5	0	0	0.75	8.25	EIF
9539	84128011	Stationary	u	7.5	0	0	0.75	8.25	EIF
9540	84128019	Other	u	10	0	0	1	11	EIF

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9541	84128020	Motors, Spring Operated Excluding Clock & Watch Movements	u	10	0	0	1	11	EIF
9542	84128030	Wind Turbine/Engine	u	10	0	0	1	11	EIF
9543	84128090	Other	u	10	0	0	1	11	EIF
9544	84129010	Of Steam Engines Incorporating Boilers	kg.	7.5	0	0	0.75	8.25	EIF
9545	84129020	Of Other Steam Engines And Other Vapour Power Units Not Incorporating Boilers	kg.	7.5	0	0	0.75	8.25	EIF
9546	84129030	Of Hydraulic Engines And Motors	kg.	7.5	0	0	0.75	8.25	EIF
9547	84129090	Other	kg.	7.5	0	0	0.75	8.25	EIF
9548	84131110	Hand Pumps   Other :	u	10	0	0	1	11	E10
9549	84131191	Pumps For Dispensing Fuel	u	7.5	0	0	0.75	8.25	E10
9550	84131199	Other	u	7.5	0	0	0.75	8.25	EIF
9551	84131910	Hand Pumps	u	10	0	0	1	11	EIF

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9552	84131990	Other	u	7.5	0	0	0.75	8.25	EIF
9553	84132000	Hand Pumps. Other Than Those Of Subheading 8413 11 Or 8413 19	u	10	0	0	1	11	E10
9554	84133010	Injection Pumps For Diesel Engines	u	7.5	0	0	0.75	8.25	E10
9555	84133020	Oil Pump	u	7.5	0	0	0.75	8.25	E10
9556	84133030	Water Pump	u	7.5	0	0	0.75	8.25	E10
9557	84133090	Other	u	7.5	0	0	0.75	8.25	E10
9558	84134000	Concrete Pumps	u	7.5	0	0	0.75	8.25	E5
9559	84135010	Metering & Dosing Pumps   Primarily Designed For Handling Water :	u	7.5	0	0	0.75	8.25	EIF
9560	84135021	Deep Tube Well Turbine Pump	u	7.5	0	0	0.75	8.25	EIF
9561	84135029	Other	u	7.5	0	0	0.75	8.25	EIF
9562	84135090	Other	u	7.5	0	0	0.75	8.25	E5

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9563	84136010	Gear Type Pumps	u	7.5	0	0	0.75	8.25	E10
9564	84136020	Screw Type Pumps	u	7.5	0	0	0.75	8.25	E10
9565	84136090	Other	u	7.5	0	0	0.75	8.25	E5
9566	84137010	Primarily Designed To Handle Water   Other :	u	7.5	0	0	0.75	8.25	E10
9567	84137091	Single & Multistage Chemical Process Pumps	u	7.5	0	0	0.75	8.25	E10
9568	84137092	Horizontal Split Casing Pumps	u	7.5	0	0	0.75	8.25	EIF
9569	84137093	Horizontal Self Priming Pumps	u	7.5	0	0	0.75	8.25	EIF
9570	84137094	Vertical Turbine Driven Centrifugal Pumps	u	7.5	0	0	0.75	8.25	EIF
9571	84137095	Boiler Feed Pumps	u	7.5	0	0	0.75	8.25	EIF
9572	84137096	Slurry Pumps	u	7.5	0	0	0.75	8.25	E10
9573	84137097	Dredger Pumps	u	7.5	0	0	0.75	8.25	EIF
9574	84137099	Other   Other Pumps- Liquid Elevators :	u	7.5	0	0	0.75	8.25	EIF

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9575	84138110	Gas Pumps	u	7.5	0	0	0.75	8.25	EIF
9576	84138120	Hydraulic Ram	u	7.5	0	0	0.75	8.25	EIF
9577	84138130	Axial Flow And Mixed Flow Vertical Pump Designed Primarily For Handling Water	u	7.5	0	0	0.75	8.25	E10
9578	84138190	Other	u	7.5	0	0	0.75	8.25	E5
9579	84138200	Liquid Elevators   Parts :	u	7.5	0	0	0.75	8.25	EIF
9580	84139110	Reciprocating Pumps	kg.	7.5	0	0	0.75	8.25	E10
9581	84139120	Centrifugal Pumps	kg.	7.5	0	0	0.75	8.25	EIF
9582	84139130	Deep Well Turbine Pumps And Of Other Rotary Pumps	kg.	7.5	0	0	0.75	8.25	E10
9583	84139140	Of Hand Pump For Handling Water	kg.	10	0	0	1	11	EIF
9584	84139190	Other	kg.	7.5	0	0	0.75	8.25	E5
9585	84139200	Of Liquid Elevators	kg.	7.5	0	0	0.75	8.25	EIF
9586	84141000	Vacuum Pumps	u	7.5	0	0	0.75	8.25	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
9587	84142010	Bicycle Pumps	u	10	0	0	1	11	EIF
9588	84142020	Other Hand Pumps	u	10	0	0	1	11	EIF
9589	84142090	Other	u	7.5	0	0	0.75	8.25	EIF
9590	84143000	Compressors Of A Kind Used In Refrigerating Equipment	u	15	0	0	1.5	16.5	E10
9591	84144010	Reciprocating Air Compressors	u	7.5	0	0	0.75	8.25	EIF
9592	84144020	Centrifugal Air Compressors	u	7.5	0	0	0.75	8.25	E5
9593	84144030	Screw Air Compressors	u	7.5	0	0	0.75	8.25	E5
9594	84144090	Other:   Fans :	u	7.5	0	0	0.75	8.25	E5
9595	84145110	Table Fans	u	20	0	0	2	22	E5
9596	84145120	Ceiling Fans	u	20	0	0	2	22	E5
9597	84145130	Pedestal Fans	u	20	0	0	2	22	E5
9598	84145140	Railway Carriage Fans	u	10	0	0	1	11	EIF
9599	84145150	Wall Fans	u	20	0	0	2	22	E10

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
9600	84145190	Other	u	20	0	0	2	22	E5
9601	84145910	Air Circulator	u	10	0	0	1	11	E5
9602	84145920	Blowers, Portable	u	20	0	0	2	22	E10
9603	84145930	Industrial Fans Blowers And Similar Blowers	u	10	0	0	1	11	E10
9604	84145990	Other	u	10	0	0	1	11	E5
9605	84146000	Hoods Having A Maximum Horizontal Side Not Exceeding 120 Cm	u	7.5	0	0	0.75	8.25	E5
9606	84147000	Gas-Tight Biological Safety Cabinets	u	7.5	0	0	0.75	8.25	E5
9607	84148011	Of A Kind Used In Air- Conditioning Equipment	u	15	0	0	1.5	16.5	E10
9608	84148019	Other	u	7.5	0	0	0.75	8.25	E5
9609	84148020	Free-Piston Generators For Gas Turbine	u	7.5	0	0	0.75	8.25	E5
9610	84148030	Turbo Charger	u	7.5	0	0	0.75	8.25	E7

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9611	84148090	Other	u	7.5	0	0	0.75	8.25	E10
9612	84149011	Of Gas Compressors A Kind Used In Refrigerating And Air Conditioning Appliances And Machinery	kg.	7.5	0	0	0.75	8.25	E10
9613	84149012	Of Bicycle Pumps	kg.	10	0	0	1	11	EIF
9614	84149019	Other	kg.	7.5	0	0	0.75	8.25	E10
9615	84149020	Of Free Piston Generators	kg.	7.5	0	0	0.75	8.25	EIF
9616	84149030	Of Electric Fans	kg.	10	0	0	1	11	EIF
9617	84149040	Of Industrial Fan, Blowers	kg.	7.5	0	0	0.75	8.25	E5
9618	84149090	Other	kg.	7.5	0	0	0.75	8.25	E5
9619	84151010	Split System	u	20	0	0	2	22	E10
9620	84151090	Other	u	20	0	0	2	22	E10
9621	84152010	For Buses	u	20	0	0	2	22	E10
9622	84152090	Other   Other :	u	20	0	0	2	22	E5



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9623	84158110	Split Air-Conditioner Two Tones And Above	u	20	0	0	2	22	E5
9624	84158190	Other	u	20	0	0	2	22	E5
9625	84158210	Split Air-Conditioner Two Tones And Above	u	20	0	0	2	22	E5
9626	84158290	Other	u	20	0	0	2	22	E10
9627	84158310	Split Air-Conditioner Two Tones And Above	u	20	0	0	2	22	E5
9628	84158390	Other	u	20	0	0	2	22	E10
9629	84159000	Parts	kg.	10	0	0	1	11	E10
9630	84161000	Furnace Burners Of Liquid Fuel	kg.	7.5	0	0	0.75	8.25	EIF
9631	84162000	Other Furnace Burners, Including Combination Burners	kg.	7.5	0	0	0.75	8.25	EIF
9632	84163000	Mechanical Stokers, Mechanical Grates, Mechanical Ash Dischargers And Similar Appliances	kg.	7.5	0	0	0.75	8.25	EIF

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9633	84169000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
9634	84171000	Furnaces And Ovens For The Roasting, Melting Or Other Heat-Treatment Of Ores, Pyrites Or Of Metals	u	7.5	0	0	0.75	8.25	EIF
9635	84172000	Bakery Ovens, Including Biscuit Ovens	u	7.5	0	0	0.75	8.25	EIF
9636	84178010	For Cement Industry	u	7.5	0	0	0.75	8.25	EIF
9637	84178090	Other	U	7.5	0	0	0.75	8.25	EIF
9638	84179000	Parts	U	7.5	0	0	0.75	8.25	EIF
9639	84181010	Commercial Type	U	15	0	0	1.5	16.5	E5
9640	84181090	Other   Refrigerators, Household Type:	u	20	0	0	2	22	E10
9641	84182100	Compression-Type	u	20	0	0	2	22	E10
9642	84182900	Other	u	20	0	0	2	22	E5
9643	84183010	Electrical Commercial Type	u	15	0	0	1.5	16.5	E5

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9644	84183090	Other	u	15	0	0	1.5	16.5	E5
9645	84184010	Electrical	u	15	0	0	1.5	16.5	E5
9646	84184090	Other	u	15	0	0	1.5	16.5	E5
9647	84185000	Other Furniture(Chests, Cabinets, Display Counters, Show-Cases And The Like)For Storage And Display Incorporating Refrigerating Or Freezing Equipment   Other Refrigerating Or Freezing Equipment; Heat Pumps :	u	15	0	0	1.5	16.5	E10
9648	84186100	Heat Pumps Other Than Airconditioning Machines Of Heading 8415	u	15	0	0	1.5	16.5	E5
9649	84186910	Ice Making Machinery	u	15	0	0	1.5	16.5	E5
9650	84186920	Water Cooler	u	15	0	0	1.5	16.5	E5
9651	84186930	Vending Machine Other Than Automatic Vending Machine	u	15	0	0	1.5	16.5	E5

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9652	84186940	Refrigeration Equipment/Devices Specially Used In Leather Industries For Manufacturing Of Leather Articles	u	15	0	0	1.5	16.5	E5
9653	84186950	Refrigerated Farm Tanks, Industrial Ice Cream Freezer	u	15	0	0	1.5	16.5	E5
9654	84186990	Other   Parts:	u	15	0	0	1.5	16.5	E5
9655	84189100	Furniture Designed To Receive Refrigerating Or Freezing Equipment	kg.	7.5	0	0	0.75	8.25	EIF
9656	84189900	Other	kg.	7.5	0	0	0.75	8.25	E10
9657	84191110	Domestic Type	u	10	0	0	1	11	EIF
9658	84191190	Other	u	7.5	0	0	0.75	8.25	EIF
9659	84191200	Solar Water Heaters	u	10	0	0	1	11	EIF
9660	84191910	Domestic Type	u	10	0	0	1	11	EIF
9661	84191920	Other	u	10	0	0	1	11	EIF
9662	84192010	Auto Cloves	u	7.5	0	0	0.75	8.25	EIF

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9663	84192090	Other   Dryers:	u	7.5	0	0	0.75	8.25	E5
9664	84193300	Lyophilisation Apparatus, Freeze Drying Units And Spray Dryers	u	7.5	0	0	0.75	8.25	EIF
9665	84193400	Other, For Agricultural Products	u	7.5	0	0	0.75	8.25	EIF
9666	84193500	Other, For Wood, Paper Pulp, Paper Or Paperboard	u	7.5	0	0	0.75	8.25	E5
9667	84193900	Other	u	7.5	0	0	0.75	8.25	EIF
9668	84194010	For Petroleum Refining	u	7.5	0	0	0.75	8.25	E5
9669	84194020	Other Distilling Equipment	u	7.5	0	0	0.75	8.25	E5
9670	84194090	Other	u	7.5	0	0	0.75	8.25	E5
9671	84195010	Shell And Tube Type	u	7.5	0	0	0.75	8.25	E10
9672	84195020	Plate Type	u	7.5	0	0	0.75	8.25	E10
9673	84195030	Spiral Type	u	7.5	0	0	0.75	8.25	EIF
9674	84195090	Other	u	7.5	0	0	0.75	8.25	E10

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9675	84196000	Machinery For Liquefying Air Or Gas   Other Machinery, Plant And Equipment:	u	7.5	0	0	0.75	8.25	E5
9676	84198110	Friers	u	10	0	0	1	11	EIF
9677	84198120	Other Kitchen Machines	u	10	0	0	1	11	EIF
9678	84198190	Other	u	10	0	0	1	11	EIF
9679	84198910	Pressure Vessels Reactors, Columns Or Towers Or Chemical Storage Tanks	u	10	0	0	1	11	E10
9680	84198920	Glass Lined Equipment	u	7.5	0	0	0.75	8.25	EIF
9681	84198930	Auto Claves Other Than For Cooking Or Heating Food, Not Elsewhere Specified Or Included	u	7.5	0	0	0.75	8.25	EIF
9682	84198940	Cooling Towers And Similar Plants For Direct Cooling (Without A Separating Wall) By Means Of Recirculated Water	u	7.5	0	0	0.75	8.25	E10
9683	84198950	Pasteurizers	u	7.5	0	0	0.75	8.25	EIF

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9684	84198960	Plant Growth Chambers And Rooms And Tissue Culture Chambers And Rooms Having Temperature, Humidity Or Light Control	u	7.5	0	0	0.75	8.25	EIF
9685	84198970	Apparatus For Rapid Heating Of Semiconductor Devices, Apparatus For Chemical Or Physical Vapour Deposition On Semiconductor Waters; Apparatus For Chemical Vapour Deposition On Lcd Substratus	u	7.5	0	0	0.75	8.25	EIF
9686	84198980	Vaccum-Vapour Plant For Deposition Of Metals	u	7.5	0	0	0.75	8.25	EIF
9687	84198990	Other	u	7.5	0	0	0.75	8.25	EIF
9688	84199010	Parts Of Instantaneous Or Storage Water Heaters (Domestic Type)	kg.	10	0	0	1	11	EIF
9689	84199090	Other	kg.	7.5	0	0	0.75	8.25	EIF

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9690	84201000	Calendering Or Other Rolling Machines   Parts :	u	7.5	0	0	0.75	8.25	EIF
9691	84209100	Cylinders	u	7.5	0	0	0.75	8.25	EIF
9692	84209900	Other	u	7.5	0	0	0.75	8.25	EIF
9693	84211100	Cream Separators	u	7.5	0	0	0.75	8.25	EIF
9694	84211200	Clothes Dryers	u	7.5	0	0	0.75	8.25	EIF
9695	84211910	Bowl Centrifuges	u	7.5	0	0	0.75	8.25	E10
9696	84211920	Basket Centrifuges	u	7.5	0	0	0.75	8.25	EIF
9697	84211930	Continuous Automatic Centrifuges	u	7.5	0	0	0.75	8.25	EIF
9698	84211940	Self Cleaning Centrifuges	u	7.5	0	0	0.75	8.25	EIF
9699	84211950	Decanter Centrifuges Horizontal Bowl	u	7.5	0	0	0.75	8.25	E10
9700	84211960	Screw Conveyor Centrifuges   Other :	u	7.5	0	0	0.75	8.25	EIF
9701	84211991	For Chemical Industries	u	7.5	0	0	0.75	8.25	EIF



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9702	84211999	Other   Filtering Or Purifying Machinery And Apparatus For Liquids :	u	7.5	0	0	0.75	8.25	E10
9703	84212110	Ion Exchanger Plant/Apparatus	u	7.5	0	0	0.75	8.25	E10
9704	84212120	Household Type Filters	u	10	0	0	1	11	E10
9705	84212190	Other	u	7.5	0	0	0.75	8.25	E5
9706	84212200	For Filtering Or Purifying Beverages Than Water	u	7.5	0	0	0.75	8.25	EIF
9707	84212300	Oil Or Petrol-Filters For Internal Combustion Engines	u	10	0	0	1	11	E5
9708	84212900	Other   Filtering Or Purifying Machinery And Apparatus For Gases :	u	7.5	0	0	0.75	8.25	E5
9709	84213100	Intake Air Filters For Internal Combustion Engines	u	10	0	0	1	11	E5

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9710	84213200	Catalytic Converters Or Particulate Filters, Whether Or Not Combined, For Purifying Or Filtering Exhaust Gases From Internal Combustion Engines	u	15	0	0	1.5	16.5	E10
9711	84213910	Air Separators To Be Employed In The Processing, Smelting Or Refining Of Minerals, Ores Or Metals; Air Strippers	u	7.5	0	0	0.75	8.25	E10
9712	84213920	Air Purifiers Or Cleaners	u	7.5	0	0	0.75	8.25	E10
9713	84213990	Other   Parts :	u	7.5	0	0	0.75	8.25	E10
9714	84219100	Other	u	7.5	0	0	0.75	8.25	E10
9715	84219900	Other	u	10	0	0	1	11	E5
9716	84221100	Of The Household Type	u	10	0	0	1	11	EIF
9717	84221900	Other	u	7.5	0	0	0.75	8.25	EIF

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9718	84222000	Machinery For Cleaning Or Drying Bottles Or Other Containers	u	7.5	0	0	0.75	8.25	EIF
9719	84223000	Machinery For Filling, Closing, Sealing Or Labelling Bottles, Canes, Boxes, Bag Or Other Containers; Machinery For Capsuling Bottles, Jars, Tubes And Similar Container; Machinery For Aerating Beverages	kg.	5	0	0	0.5	5.5	EIF
9720	84224000	Other Packing Or Wrapping Machinery (Including Heat-Shrink Wrapping Machinery)	kg.	5	0	0	0.5	5.5	EIF
9721	84229010	Of Machinery For Cleaning Or Drying Bottles Or Other Containers	kg.	7.5	0	0	0.75	8.25	EIF
9722	84229020	Of Dish Washing Machines Of Household Type	kg.	10	0	0	1	11	EIF
9723	84229090	Of Other Machinery	kg.	5	0	0	0.5	5.5	E10

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9724	84231000	Personal Weighing Machines, Including Baby Scales; Household Scales	u	10	0	0	1	11	EIF
9725	84232000	Scales For Continuous Weighing Of Goods On Conveyors	u	7.5	0	0	0.75	8.25	EIF
9726	84233000	Constant Weight Scales And Scales For Discharging A Predetermine Weight Of Material Into A Bag Or Container Including Hopper Scales <B> Other Weighing Machinery :	u	7.5	0	0	0.75	8.25	EIF
9727	84238110	Beam Scale	u	7.5	0	0	0.75	8.25	EIF
9728	84238190	Other	u	7.5	0	0	0.75	8.25	EIF
9729	84238210	Beams Scale	u	7.5	0	0	0.75	8.25	EIF
9730	84238290	Other	u	7.5	0	0	0.75	8.25	EIF
9731	84238900	Other	u	7.5	0	0	0.75	8.25	EIF
9732	84239010	Weighing Machine Weight Of All Kinds	kg.	10	0	0	1	11	EIF

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9733	84239020	Parts Of Weighing Machinery	kg.	7.5	0	0	0.75	8.25	E10
9734	84241000	Fire Extinguishers, Whether Or Not Charged	u	7.5	0	0	0.75	8.25	EIF
9735	84242000	Spray Guns And Similar Appliances	u	7.5	0	0	0.75	8.25	EIF
9736	84243000	Steam Or Sand Blasting Machines And Similar Jet Projecting Machines   Other Appliances :	u	7.5	0	0	0.75	8.25	EIF
9737	84244100	Portable Sprayers	u	7.5	0	0	0.75	8.25	EIF
9738	84244900	Other	u	7.5	0	0	0.75	8.25	E5
9739	84248200	Agricultural Or Horticultural	u	7.5	0	0	0.75	8.25	E5
9740	84248910	Painting Equipment Including Electrostatic Phosphating & Powder Coating Equipment	u	7.5	0	0	0.75	8.25	EIF
9741	84248920	Industrial Bellows	u	7.5	0	0	0.75	8.25	EIF
9742	84248990	Other	u	7.5	0	0	0.75	8.25	EIF
9743	84249000	Parts	kg.	7.5	0	0	0.75	8.25	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
9744	84251110	Hoisting Machine	u	7.5	0	0	0.75	8.25	E5
9745	84251120	Pulley Tackle	u	7.5	0	0	0.75	8.25	E5
9746	84251910	Hoisting Machine	u	7.5	0	0	0.75	8.25	EIF
9747	84251920	Pulley Tackle	u	7.5	0	0	0.75	8.25	EIF
9748	84253100	Powered By Electric Motor	u	7.5	0	0	0.75	8.25	EIF
9749	84253900	Other Jacks And Hoists Of A Kind Used For Raising Vehicles:	u	7.5	0	0	0.75	8.25	E5
9750	84254100	Built-In Jacking System Of A Kind Used In Garages	u	7.5	0	0	0.75	8.25	EIF
9751	84254200	Other Jacks And Hoists, Hydraulic	u	7.5	0	0	0.75	8.25	E5
9752	84254900	Other	u	7.5	0	0	0.75	8.25	EIF
9753	84261100	Overhead Travelling Cranes On Fixed Support	u	7.5	0	0	0.75	8.25	EIF
9754	84261200	Mobile Lifting Frames On Tyres And Straddle Carriers	u	7.5	0	0	0.75	8.25	EIF

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9755	84261900	Other	u	7.5	0	0	0.75	8.25	EIF
9756	84262000	Tower Cranes	u	7.5	0	0	0.75	8.25	EIF
9757	84263000	Portal Or Pedestal Jibcranes   Other Machinery, Self- Propelled:	u	7.5	0	0	0.75	8.25	EIF
9758	84264100	On Tyres	u	7.5	0	0	0.75	8.25	EIF
9759	84264900	Other   Other Machinery :	u	7.5	0	0	0.75	8.25	EIF
9760	84269100	Designed For Mounting On Road Vehicles	u	7.5	0	0	0.75	8.25	EIF
9761	84269910	Ropeway And Telephers	u	7.5	0	0	0.75	8.25	EIF
9762	84269990	Other	u	7.5	0	0	0.75	8.25	EIF
9763	84271000	Self-Propelled Trucks Powered By An Electric Motor	u	7.5	0	0	0.75	8.25	E10
9764	84272000	Other Self-Propelled Trucks	u	7.5	0	0	0.75	8.25	E10
9765	84279000	Other Trucks	u	7.5	0	0	0.75	8.25	EIF

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9766	84281011	Lifts Of A Kind Used In Buildings	u	7.5	0	0	0.75	8.25	E10
9767	84281019	Other	u	7.5	0	0	0.75	8.25	E10
9768	84281020	Skip Hoists	u	7.5	0	0	0.75	8.25	E10
9769	84282011	Belt Conveyors	u	7.5	0	0	0.75	8.25	E5
9770	84282019	Other	u	7.5	0	0	0.75	8.25	E5
9771	84282020	Pneumatic Elevators   Other Continuous-Action Elevators And Conveyors,For Goods Or Materials:	u	7.5	0	0	0.75	8.25	EIF
9772	84283100	Specially Designed For Underground Use	u	7.5	0	0	0.75	8.25	EIF
9773	84283200	Other, Bucket Type	u	7.5	0	0	0.75	8.25	EIF
9774	84283300	Other, Belt Type	u	7.5	0	0	0.75	8.25	EIF
9775	84283900	Other	u	7.5	0	0	0.75	8.25	EIF
9776	84284000	Escalators And Moving Walkways	u	7.5	0	0	0.75	8.25	EIF



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9777	84286000	Teleferics, Chair - Lifts, Skid-Raglines; Traction Mechanisms For Funiculars	u	7.5	0	0	0.75	8.25	EIF
9778	84287000	Industrial Robots	u	7.5	0	0	0.75	8.25	EIF
9779	84289010	For Coal Handling	u	7.5	0	0	0.75	8.25	EIF
9780	84289020	For Ash Handling	u	7.5	0	0	0.75	8.25	E10
9781	84289090	Other	u	7.5	0	0	0.75	8.25	E10
9782	84291110	Angel Dozers	u	7.5	0	0	0.75	8.25	EIF
9783	84291120	Bull Dozers	u	7.5	0	0	0.75	8.25	EIF
9784	84291910	Angeldozer	u	7.5	0	0	0.75	8.25	EIF
9785	84291920	Bulldozers	u	7.5	0	0	0.75	8.25	EIF
9786	84292000	Graders And Levellers	u	7.5	0	0	0.75	8.25	EIF
9787	84293000	Scrappers	u	7.5	0	0	0.75	8.25	EIF
9788	84294010	Road Rollers Upto 5 Tone Capacity	u	7.5	0	0	0.75	8.25	EIF

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9789	84294020	Road Rollers Above 5 Tons Capacity	u	7.5	0	0	0.75	8.25	EIF
9790	84294030	Tamping Machines   Mechanical Shovels, Excavators And Shovel Loaders:	u	7.5	0	0	0.75	8.25	EIF
9791	84295100	Front-End Shovel Loaders	u	7.5	0	0	0.75	8.25	E10
9792	84295200	Machinery With A 360 Degrees Revolving Superstructure	u	7.5	0	0	0.75	8.25	E10
9793	84295900	Other	u	7.5	0	0	0.75	8.25	E10
9794	84301010	Pile Drivers	u	7.5	0	0	0.75	8.25	EIF
9795	84301020	Pile- Extractors	u	7.5	0	0	0.75	8.25	EIF
9796	84302000	Snow-Ploughs And Snow Blowers   Coal Or Rock Cutters And Tunneling Machinery:	u	7.5	0	0	0.75	8.25	EIF
9797	84303110	Coal Cutters	u	7.5	0	0	0.75	8.25	EIF
9798	84303120	Tunneling Machinery	u	7.5	0	0	0.75	8.25	EIF
9799	84303190	Other	u	7.5	0	0	0.75	8.25	EIF

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9800	84303900	Other   Other Boring Or Sinking Machinery:	u	7.5	0	0	0.75	8.25	EIF
9801	84304110	Tube Well Drilling & Core Drilling Machinery	u	7.5	0	0	0.75	8.25	EIF
9802	84304120	Petroleum & Gas Well Drilling Machinery	u	7.5	0	0	0.75	8.25	EIF
9803	84304130	Rock Drilling Machinery	u	7.5	0	0	0.75	8.25	EIF
9804	84304190	Other	u	7.5	0	0	0.75	8.25	EIF
9805	84304900	Other	u	7.5	0	0	0.75	8.25	EIF
9806	84305010	Mining Machinery (Excluding Coal Mining)	u	7.5	0	0	0.75	8.25	EIF
9807	84305090	Other   Other Machinery, Not Self-Propelled:	u	7.5	0	0	0.75	8.25	EIF
9808	84306100	Tamping Or Compacting Machinery	u	7.5	0	0	0.75	8.25	EIF
9809	84306900	Other	u	7.5	0	0	0.75	8.25	EIF

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9810	84311010	Of Pulley Tackle Hoists, Other Than Skip Hoists, Winches Or Capstans	kg.	7.5	0	0	0.75	8.25	EIF
9811	84311090	Other	kg.	7.5	0	0	0.75	8.25	EIF
9812	84312010	Of Fork Lift Trucks	kg.	7.5	0	0	0.75	8.25	EIF
9813	84312090	Other   Of Machinery Of Heading 8428:	kg.	7.5	0	0	0.75	8.25	EIF
9814	84313100	Of Lifts, Skip Hoists Or Escalators	kg.	7.5	0	0	0.75	8.25	E10
9815	84313910	Of Elevators, Conveyors & Moving Equipments	kg.	7.5	0	0	0.75	8.25	EIF
9816	84313990	Other   Of Machinery Of Heading 8426, 8429 Or 8430:	kg.	7.5	0	0	0.75	8.25	E5
9817	84314100	Buckets, Shovels, Grabs, And Grips	kg.	7.5	0	0	0.75	8.25	EIF
9818	84314200	Bulldozers Or Angel Dozer Blades	kg.	7.5	0	0	0.75	8.25	EIF
9819	84314310	Of Boring Or Sinking Machinery, Self-Propelled	kg.	7.5	0	0	0.75	8.25	EIF

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9820	84314390	Other	kg.	7.5	0	0	0.75	8.25	E5
9821	84314910	Of Road Rollers, Mechanically Propelled	kg.	7.5	0	0	0.75	8.25	EIF
9822	84314920	Of Ships Derricks And Cranes	kg.	7.5	0	0	0.75	8.25	E10
9823	84314930	Of Other Excavating, Levelling, Tamping & Excavating Machinery For Earth, Mineral/Ores	kg.	7.5	0	0	0.75	8.25	E5
9824	84314940	Of Pile Driver, Snow Plough, Not Self-Propelled	kg.	7.5	0	0	0.75	8.25	EIF
9825	84314990	Other	kg.	7.5	0	0	0.75	8.25	E5
9826	84321010	Disc Ploughs	u	7.5	0	0	0.75	8.25	EIF
9827	84321020	Other Tractor Ploughs	u	7.5	0	0	0.75	8.25	EIF
9828	84321090	Other   Harrows, Sacrifiers, Cultivators, Weeders And Hoes:	u	7.5	0	0	0.75	8.25	EIF
9829	84322100	Disc Harrows	u	7.5	0	0	0.75	8.25	EIF
9830	84322910	Rotary Hoes	u	7.5	0	0	0.75	8.25	EIF

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9831	84322990	Other	u	7.5	0	0	0.75	8.25	EIF
9832	84323100	No-Till Direct Seeders, Planters And Transplanters	u	7.5	0	0	0.75	8.25	EIF
9833	84323900	Other	u	7.5	0	0	0.75	8.25	EIF
9834	84324100	Manure Spreaders	u	7.5	0	0	0.75	8.25	EIF
9835	84324200	Fertiliser Distributors	u	7.5	0	0	0.75	8.25	EIF
9836	84328010	Lawn And Sports Ground Rollers	u	7.5	0	0	0.75	8.25	EIF
9837	84328020	Rotary Tiller	u	7.5	0	0	0.75	8.25	EIF
9838	84328090	Other	u	7.5	0	0	0.75	8.25	EIF
9839	84329010	Parts Of Agricultural Machinery Falling Within Headings. 8432 10, 8432 21, 8432 29, 8432 30 & 8432 40	u	7.5	0	0	0.75	8.25	EIF
9840	84329090	Other	u	7.5	0	0	0.75	8.25	EIF
9841	84331110	Powered With 3 Hp Or More	u	7.5	0	0	0.75	8.25	EIF

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9842	84331190	Other	u	10	0	0	1	11	EIF
9843	84331910	Powered Mowers, Having Width Of 75 Cm Or More	u	7.5	0	0	0.75	8.25	EIF
9844	84331990	Other	u	10	0	0	1	11	EIF
9845	84332000	Other Mowers, Including Cutter Bars Or Tractor Mounting	u	7.5	0	0	0.75	8.25	EIF
9846	84333000	Other Hay Making Machinery	u	7.5	0	0	0.75	8.25	EIF
9847	84334000	Straw Or Fodder Balers, Including Pick-Up Balers:   Other Harvesting Machinery And Threshing Machinery:	u	7.5	0	0	0.75	8.25	EIF
9848	84335100	Combine Harvester-Threshers	u	7.5	0	0	0.75	8.25	E10
9849	84335200	Other Threshing Machinery	u	7.5	0	0	0.75	8.25	EIF
9850	84335300	Root Or Tuber Harvesting Machines	u	7.5	0	0	0.75	8.25	EIF
9851	84335900	Other	u	7.5	0	0	0.75	8.25	EIF
9852	84336010	Machines For Cleaning	u	7.5	0	0	0.75	8.25	EIF

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9853	84336020	Machine For Sorting Or Grading	u	7.5	0	0	0.75	8.25	EIF
9854	84339000	Parts	kg.	7.5	0	0	0.75	8.25	E10
9855	84341000	Milking Machines	u	7.5	0	0	0.75	8.25	EIF
9856	84342000	Dairy Machinery	u	7.5	0	0	0.75	8.25	EIF
9857	84349010	Of Milking Machinery	kg.	7.5	0	0	0.75	8.25	EIF
9858	84349020	Of Dairy Machinery	kg.	7.5	0	0	0.75	8.25	EIF
9859	84351000	Machinery	u	7.5	0	0	0.75	8.25	EIF
9860	84359000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
9861	84361000	Machinery For Preparing Animal Feeding Stuffs   Poultry-Keeping Machinery; Poultry Incubators And Brooders	u	7.5	0	0	0.75	8.25	EIF
9862	84362100	Poultry Incubators And Brooders:	u	7.5	0	0	0.75	8.25	EIF
9863	84362900	Other	u	7.5	0	0	0.75	8.25	EIF



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9864	84368010	Germination Plant Fitted With Mechanical And Thermal Equipment	u	7.5	0	0	0.75	8.25	EIF
9865	84368090	Other   Parts:	u	7.5	0	0	0.75	8.25	EIF
9866	84369100	Of Poultry-Keeping Machinery Or Poultry Incubators And Brooders	kg.	7.5	0	0	0.75	8.25	EIF
9867	84369900	Other	kg.	7.5	0	0	0.75	8.25	EIF
9868	84371000	Machines For Cleaning, Sorting Or Grading Seed, Grain Or Dried Leguminous Vegetables	u	7.5	0	0	0.75	8.25	E5
9869	84378010	Flour Mill Machinery	u	7.5	0	0	0.75	8.25	EIF
9870	84378020	Rice Mill Machinery	u	7.5	0	0	0.75	8.25	EIF
9871	84378090	Other	u	7.5	0	0	0.75	8.25	EIF
9872	84379010	Of Flour Mill Machinery	kg.	7.5	0	0	0.75	8.25	EIF
9873	84379020	Of Rice Mill Machinery	kg.	7.5	0	0	0.75	8.25	EIF
9874	84379090	Other Machinery	kg.	7.5	0	0	0.75	8.25	EIF

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9875	84381010	Bakery Machinery	u	5	0	0	0.5	5.5	EIF
9876	84381020	Machinery For Manufacture Of Macaroni / Spaghetti Or Similar Products	u	5	0	0	0.5	5.5	EIF
9877	84382000	Machinery For The Manufacture Of Confectionery, Coca Or Chocolate	u	5	0	0	0.5	5.5	EIF
9878	84383010	Sugar Crane Crushers	u	5	0	0	0.5	5.5	EIF
9879	84383090	Other	u	5	0	0	0.5	5.5	EIF
9880	84384000	Brewery Machinery	u	5	0	0	0.5	5.5	EIF
9881	84385000	Machinery For The Preparation Of Meat Or Poultry	u	5	0	0	0.5	5.5	EIF
9882	84386000	Machinery For The Preparation Of Fruits, Nuts Or Vegetables :	u	5	0	0	0.5	5.5	EIF
9883	84388010	Auxiliary Equipment For Extrusion Cooking Plant	u	5	0	0	0.5	5.5	EIF
9884	84388020	For Production Of Soya Milk Or Other Soya Products (Except Soya Oil)	u	5	0	0	0.5	5.5	EIF

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9885	84388030	Diffusing Machines (Diffusers)	u	5	0	0	0.5	5.5	EIF
9886	84388040	Tea Leaf Rolling Or Cutting Machine	u	5	0	0	0.5	5.5	EIF
9887	84388090	Other	u	5	0	0	0.5	5.5	EIF
9888	84389010	Of Sugar Manufacturing Machinery	kg.	5	0	0	0.5	5.5	E10
9889	84389090	Of Other Machinery	kg.	5	0	0	0.5	5.5	EIF
9890	84391000	Machinery For Making Pulp Of Fibrous Cellulosic Material	u	7.5	0	0	0.75	8.25	EIF
9891	84392000	Machinery For Making Paper Or Paper Board	u	7.5	0	0	0.75	8.25	EIF
9892	84393010	Paper Laminating Machine	u	7.5	0	0	0.75	8.25	EIF
9893	84393090	Other   Parts:	u	7.5	0	0	0.75	8.25	EIF
9894	84399100	Of Machinery For Making Pulp Of Fibrous Cellulosic Material	kg.	7.5	0	0	0.75	8.25	EIF
9895	84399900	Other	kg.	7.5	0	0	0.75	8.25	EIF

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9896	84401010	Wire Stitching Machinery, Single Headed	u	7.5	0	0	0.75	8.25	EIF
9897	84401090	Other	u	7.5	0	0	0.75	8.25	EIF
9898	84409000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
9899	84411010	Paper Cutting Machines, Excluding Machines With Devices Such As Automatic Programme Cutting Or Three Knife Trimmers	u	7.5	0	0	0.75	8.25	EIF
9900	84411090	Other	u	7.5	0	0	0.75	8.25	EIF
9901	84412000	Machines For Making Bags, Sacks Or Envelops	u	7.5	0	0	0.75	8.25	EIF
9902	84413000	Machines For Making Cartons, Boxes, Cases, Tubes, Drums Or Similar Containers, Other Than By Moulding	u	7.5	0	0	0.75	8.25	EIF
9903	84414000	Machines For Moulding Articles In Paper Pulp, Paper Or Paper Board	u	7.5	0	0	0.75	8.25	EIF

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9904	84418000	Other Machinery	u	7.5	0	0	0.75	8.25	EIF
9905	84419000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
9906	84423010	Brass Rules	u	7.5	0	0	0.75	8.25	EIF
9907	84423020	Chases	u	7.5	0	0	0.75	8.25	EIF
9908	84423090	Other	u	7.5	0	0	0.75	8.25	EIF
9909	84424000	Parts Of The Foregoing Machinery, Apparatus Or Equipment	kg.	7.5	0	0	0.75	8.25	EIF
9910	84425010	Plates, Block, Cylinder And Lithographic Stones Prepared For Printing Purposes:Plates And Cylinders	kg.	7.5	0	0	0.75	8.25	EIF
9911	84425020	Lithographic Plates	kg.	7.5	0	0	0.75	8.25	EIF
9912	84425031	Plate And Cylinder For Textile Printing Machine	kg.	7.5	0	0	0.75	8.25	EIF
9913	84425039	Other	kg.	7.5	0	0	0.75	8.25	EIF

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9914	84425040	Highly Polished Copper Sheets For Making Process Blocks	kg.	7.5	0	0	0.75	8.25	EIF
9915	84425050	Highly Polished Zinc Sheets For Making Process Blocks	kg.	7.5	0	0	0.75	8.25	EIF
9916	84425090	Other	kg.	7.5	0	0	0.75	8.25	EIF
9917	84431100	Offset Printing Machinery,Reel Fed	u	7.5	0	0	0.75	8.25	EIF
9918	84431200	Offset Printing Machinery,Sheet Fed, Office Type (Sheet Size Not Exceeding 22 X 36 Cm)	u	7.5	0	0	0.75	8.25	EIF
9919	84431300	Other Offset Printing Machinery	u	7.5	0	0	0.75	8.25	EIF
9920	84431400	Letterpress Printing Machinery,Reel Feed,Excluding Flexography Printing	u	7.5	0	0	0.75	8.25	EIF
9921	84431500	Letterpress Printing Machinery,Other Than Reel Feed,Excluding Flexography Printing	u	7.5	0	0	0.75	8.25	EIF

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9922	84431600	Flexography Printing Machinery	u	7.5	0	0	0.75	8.25	EIF
9923	84431700	Gravure Printing Machinery   Other Printing Machinery:	u	7.5	0	0	0.75	8.25	EIF
9924	84431910	Flat Bed Printing Presses	u	7.5	0	0	0.75	8.25	EIF
9925	84431920	Platen Printing Presses	u	7.5	0	0	0.75	8.25	EIF
9926	84431930	Proof Presses   Machinery For Printing Repetitive Word Of Design Or Colour:	u	7.5	0	0	0.75	8.25	EIF
9927	84431941	Machinery For Printing Repetitive Word Or Design Or Colour-On Cooton Textile	u	7.5	0	0	0.75	8.25	EIF
9928	84431949	Other	u	7.5	0	0	0.75	8.25	EIF
9929	84431990	Other   Other Printers, Copying Machinery And Facsimile Machines, Whether Or Not Combined:	u	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
9930	84433100	Machines Which Perform Two Or More Of The Functions Of Printing,Copying Or Fascimile Transmission,Capable Of Connecting To An Automatic Data Processing Machine Or To A Network	u	0	0	0	0	0	Exclusion
9931	84433210	Line Printer	u	0	0	0	0	0	EIF
9932	84433220	Dot Matrix Printer	u	0	0	0	0	0	EIF
9933	84433230	Letter Quality Daisy Wheel Printer	u	0	0	0	0	0	EIF
9934	84433240	Laser Jet Printer	u	0	0	0	0	0	EIF
9935	84433250	Ink Jet Printer	u	0	0	0	0	0	EIF
9936	84433260	Facsimile Machine	u	0	0	0	0	0	EIF
9937	84433290	Other	u	10	0	0	1	11	EIF
9938	84433910	Ink Jet Printing Machine	u	7.5	0	0	0.75	8.25	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
9939	84433920	Electrostatic Photocopying Apparatus Operated By Reproducing The Original Image Directly Onto The Copy(Direct Process)	u	7.5	0	0	0.75	8.25	EIF
9940	84433930	Electrostatic Photocopying Apparatus Operated By Reproducing The Original Image Via And Intermediate Onto The Copy(Indirect Process)	u	7.5	0	0	0.75	8.25	EIF
9941	84433940	Other Photocopying Apparatus Incorporating An Optical System	u	7.5	0	0	0.75	8.25	EIF
9942	84433950	Other Photocopying Apparatus Of Contact Type	u	7.5	0	0	0.75	8.25	EIF
9943	84433960	Thermo-Copying Apparatus	u	7.5	0	0	0.75	8.25	EIF
9944	84433970	Facsimile Machine Not Capable Of Getting Connected To Automatic Data Processing Machine, With Inkjet Printing	u	7.5	0	0	0.75	8.25	EIF

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9945	84433990	Other   Parts And Accessories:	u	7.5	0	0	0.75	8.25	EIF
9946	84439100	Parts And Accessories: Parts And Accessories Of Printing Machinery Used For Printing By Means Of Plates,Cylinders And Other Printing Components Of Heading 8442	kg.	7.5	0	0	0.75	8.25	E10
9947	84439910	Automatic Documents Feeders Of Copying Machine	u	0	0	0	0	0	EIF
9948	84439920	Paper Feeders Of Copying Machines	u	0	0	0	0	0	EIF
9949	84439930	Sorters Of Copying Machine	u	0	0	0	0	0	EIF
9950	84439940	Other Parts Of Copying Machines   Parts And Accessories Of Goods Of Subheading 8443 31, 8443 32	u	0	0	0	0	0	EIF
9951	84439951	Ink Cartridges,With Print Head Assembly	u	10	0	0	1	11	E10

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9952	84439952	Ink Cartridges, Without Print Head Assembly	u	10	0	0	1	11	E10
9953	84439953	Ink Spray Nozzle	u	10	0	0	1	11	EIF
9954	84439959	Other	u	0	0	0	0	0	EIF
9955	84439960	Parts And Accessories Of Goods Of Sub-Heading 844339	u	7.5	0	0	0.75	8.25	E5
9956	84439990	Other	u	7.5	0	0	0.75	8.25	E5
9957	84440010	Machines For Extruding Man-Made Textile Materials	u	5	0	0	0.5	5.5	EIF
9958	84440090	Other	u	5	0	0	0.5	5.5	EIF
9959	84451110	Cotton Carding Machines	u	5	0	0	0.5	5.5	EIF
9960	84451190	Other	u	5	0	0	0.5	5.5	EIF
9961	84451210	Cotton Combing Machines	u	5	0	0	0.5	5.5	EIF
9962	84451290	Other	u	5	0	0	0.5	5.5	EIF
9963	84451300	Drawing Or Roving Machines	u	5	0	0	0.5	5.5	EIF

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9964	84451910	Cotton Processing Machines (Including Cotton Ginning Machine)	u	5	0	0	0.5	5.5	EIF
9965	84451920	Jute Fibre Processing Machines	u	5	0	0	0.5	5.5	EIF
9966	84451930	Regenerated Fibres & Synthetic Fibres Processing Machines	u	5	0	0	0.5	5.5	EIF
9967	84451940	Silk Processing Machines	u	5	0	0	0.5	5.5	EIF
9968	84451950	Wool Processing Machines	u	5	0	0	0.5	5.5	EIF
9969	84451960	Blowroom Machines	u	5	0	0	0.5	5.5	EIF
9970	84451990	Other	u	5	0	0	0.5	5.5	EIF
9971	84452011	Drawing Frames	u	5	0	0	0.5	5.5	EIF
9972	84452012	Intermediate Frames	u	5	0	0	0.5	5.5	EIF
9973	84452013	Ring Frames	u	5	0	0	0.5	5.5	EIF
9974	84452014	Roving Frames	u	5	0	0	0.5	5.5	EIF
9975	84452019	Other	u	5	0	0	0.5	5.5	EIF

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9976	84452020	Jute Fibres Spinning Machines	u	5	0	0	0.5	5.5	EIF
9977	84452030	Regenerated Fibres & Synthetic Fibres Spinning Machines	u	5	0	0	0.5	5.5	EIF
9978	84452040	Silk Fibres Spinning Machines	u	5	0	0	0.5	5.5	EIF
9979	84452050	Wool Spinning Machines	u	5	0	0	0.5	5.5	EIF
9980	84452090	Other	u	5	0	0	0.5	5.5	EIF
9981	84453011	Doubling Frames	u	5	0	0	0.5	5.5	EIF
9982	84453019	Other	u	5	0	0	0.5	5.5	EIF
9983	84453020	Jute Fibre Doubling/Twisting Machines	u	5	0	0	0.5	5.5	EIF
9984	84453030	Regenerated Fibre And Synthetic Fibre Yarn Doubling/Twisting Machines	u	5	0	0	0.5	5.5	EIF
9985	84453040	Silk Fibre Doubling/Twisting Machines	u	5	0	0	0.5	5.5	EIF
9986	84453050	Wool Fibre Doubling/Twisting Machines	u	5	0	0	0.5	5.5	EIF

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9987	84453090	Other Fibre Doubling/Twisting Machines	u	5	0	0	0.5	5.5	EIF
9988	84454010	Cotton Fibre Winding (Including Weft-Winding) Or Reeling Machines, Automatic Or Otherwise	u	5	0	0	0.5	5.5	EIF
9989	84454020	Jute Fibre Reeling (Including Weft-Winding) Machines	u	5	0	0	0.5	5.5	EIF
9990	84454030	Regenerated Fibres Yarn And Synthetic Fibres Yarn Reeling (Including West-Winding) Machines	u	5	0	0	0.5	5.5	EIF
9991	84454040	Silk Fibre Reeling (Including Weft-Winding) Machines	u	5	0	0	0.5	5.5	EIF
9992	84454050	Wool Fibre Reeling (Including Weft-Winding) Machines	u	5	0	0	0.5	5.5	EIF
9993	84454090	Other	u	5	0	0	0.5	5.5	EIF
9994	84459000	Other	u	5	0	0	0.5	5.5	EIF
9995	84461011	Automatic, Powerloom	u	5	0	0	0.5	5.5	EIF

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9996	84461012	Plain, Powerloom	u	5	0	0	0.5	5.5	EIF
9997	84461019	Other	u	5	0	0	0.5	5.5	EIF
9998	84461090	Other   For Weaving Fabrics Of A Width Exceeding 30 Cm, Shuttle Type:	u	5	0	0	0.5	5.5	EIF
9999	84462110	Cotton Weaving Machines, Automatic	u	5	0	0	0.5	5.5	EIF
10000	84462190	Other	u	5	0	0	0.5	5.5	EIF
10001	84462910	Cotton Weaving Machines	u	5	0	0	0.5	5.5	EIF
10002	84462990	Other	u	5	0	0	0.5	5.5	EIF
10003	84463011	Automatic, Powerloom	u	5	0	0	0.5	5.5	EIF
10004	84463012	Plain, Powerloom	u	5	0	0	0.5	5.5	EIF
10005	84463019	Other	u	5	0	0	0.5	5.5	EIF
10006	84463090	Other	u	5	0	0	0.5	5.5	EIF
10007	84471111	Hand Knitting Machines	u	5	0	0	0.5	5.5	EIF

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10008	84471119	Other	u	5	0	0	0.5	5.5	EIF
10009	84471120	Cotton Hosiery Machines	u	5	0	0	0.5	5.5	EIF
10010	84471190	Other	u	5	0	0	0.5	5.5	EIF
10011	84471211	Hand Knitting Machines	u	5	0	0	0.5	5.5	EIF
10012	84471219	Other	u	5	0	0	0.5	5.5	EIF
10013	84471220	Cotton Hosiery Machines	u	5	0	0	0.5	5.5	EIF
10014	84471290	Other	u	5	0	0	0.5	5.5	EIF
10015	84472010	Hand Knitting Machines For Wool	u	5	0	0	0.5	5.5	EIF
10016	84472020	Other Knitting Machines For Wool	u	5	0	0	0.5	5.5	EIF
10017	84472030	Cotton Hosiery Machines	u	5	0	0	0.5	5.5	EIF
10018	84472090	Other	u	5	0	0	0.5	5.5	EIF
10019	84479010	Machines For Manufacture Of Tulle And Lace	u	5	0	0	0.5	5.5	EIF



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10020	84479020	Machines For Making Embroidery	u	5	0	0	0.5	5.5	EIF
10021	84479030	Other	u	5	0	0	0.5	5.5	EIF
10022	84481110	Jacquards And Harness Liner Cards For Cotton Textile Machinery	kg.	5	0	0	0.5	5.5	EIF
10023	84481190	Other	kg.	5	0	0	0.5	5.5	EIF
10024	84481900	Other	kg.	5	0	0	0.5	5.5	EIF
10025	84482000	Parts And Accessories Of Machines Of Heading 8444 Or Of Their Auxiliary Machinery :   Parts And Accessories Of Machines Of Heading 8445 Or Of Their Auxiliary Machinery:	kg.	5	0	0	0.5	5.5	EIF
10026	84483100	Card Clothing	kg.	5	0	0	0.5	5.5	EIF
10027	84483210	For Cotton Processing Machines	kg.	5	0	0	0.5	5.5	EIF
10028	84483220	For Jute Processing Machines	kg.	5	0	0	0.5	5.5	EIF

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10029	84483230	For Silk & Manmade (Regenerated And Synthetic Fibres Processing Machines)	kg.	5	0	0	0.5	5.5	EIF
10030	84483240	For Wool Processing Machines	kg.	5	0	0	0.5	5.5	EIF
10031	84483290	Other	kg.	5	0	0	0.5	5.5	EIF
10032	84483310	For Cotton Spinning Machines	kg.	5	0	0	0.5	5.5	EIF
10033	84483320	For Jute Spinning Machines	kg.	5	0	0	0.5	5.5	EIF
10034	84483330	For Silk & Man-Made (Regenerated & Synthetic) Fibre Spinning Machines	kg.	5	0	0	0.5	5.5	EIF
10035	84483340	For Wool Spinning Machines	kg.	5	0	0	0.5	5.5	EIF
10036	84483390	For Other Textile Fibre Spinning Machines	kg.	5	0	0	0.5	5.5	EIF
10037	84483910	Combs For Cotton Textile Machinery	kg.	5	0	0	0.5	5.5	EIF
10038	84483920	Gills For Gill Boxes	kg.	5	0	0	0.5	5.5	EIF

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10039	84483990	Other   Parts And Accessories Of Weaving Machines (Looms) Or Of Their Auxiliary Machinery :	kg.	5	0	0	0.5	5.5	EIF
10040	84484210	Healds And Reeds (Excluding Wire Healds) For Cotton Machinery	kg.	5	0	0	0.5	5.5	EIF
10041	84484220	Healds, Wire	kg.	5	0	0	0.5	5.5	EIF
10042	84484290	Other	kg.	5	0	0	0.5	5.5	EIF
10043	84484910	Parts Of Cotton Weaving Machinery	kg.	5	0	0	0.5	5.5	EIF
10044	84484920	Parts Of Jute Weaving Machinery	kg.	5	0	0	0.5	5.5	EIF
10045	84484930	Parts Of Silk & Man-Made Fibres Weaving Machinery	kg.	5	0	0	0.5	5.5	EIF
10046	84484940	Parts Of Wool Weaving Machinery	kg.	5	0	0	0.5	5.5	EIF
10047	84484950	Parts Of Other Textile Fibres Machinery	kg.	5	0	0	0.5	5.5	EIF

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10048	84484990	Other   Parts And Accessories Of Machines Heading 8447 Or Of Their Auxiliary Machinery:	kg.	5	0	0	0.5	5.5	EIF
10049	84485110	Of Cotton Hosiery Machine	kg.	5	0	0	0.5	5.5	EIF
10050	84485120	Of Wool Knitting Machines	kg.	5	0	0	0.5	5.5	EIF
10051	84485130	Of Machines For Tulle, Lace	kg.	5	0	0	0.5	5.5	EIF
10052	84485190	Other	kg.	5	0	0	0.5	5.5	EIF
10053	84485900	Other	kg.	5	0	0	0.5	5.5	EIF
10054	84490010	Machinery For Manufacture Of Finishing Of Felt In Piece/In Shapes (Including Felt Hat- Making Machines & Hat Making Blocks)	kg.	5	0	0	0.5	5.5	EIF
10055	84490090	Other	kg.	5	0	0	0.5	5.5	EIF
10056	84501100	Fully-Automatic Machines	u	20	0	0	2	22	E10
10057	84501200	Other Machines, With Built-In Centrifugal Drier	u	20	0	0	2	22	E5

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10058	84501900	Other	u	20	0	0	2	22	E5
10059	84502000	Machines, Each Of A Dry Linen Capacity Exceeding 10 Kg	u	7.5	0	0	0.75	8.25	EIF
10060	84509010	Parts Of Household Type Machines	kg.	10	0	0	1	11	E5
10061	84509090	Other	kg.	7.5	0	0	0.75	8.25	EIF
10062	84511010	Dry Cleaning Machines For Cotton Textile	u	7.5	0	0	0.75	8.25	EIF
10063	84511090	Other   Drying Machines:	u	7.5	0	0	0.75	8.25	EIF
10064	84512100	Each Of A Dry Linen Capacity Not Exceeding 10 Kg	u	10	0	0	1	11	EIF
10065	84512900	Other	u	7.5	0	0	0.75	8.25	EIF
10066	84513010	Hand Ironing Press	u	10	0	0	1	11	EIF
10067	84513090	Other	u	7.5	0	0	0.75	8.25	EIF
10068	84514011	For Cotton Textile	u	7.5	0	0	0.75	8.25	EIF
10069	84514019	Other   Dyeing Machines:	u	7.5	0	0	0.75	8.25	EIF

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10070	84514021	For Cotton Textile	u	7.5	0	0	0.75	8.25	EIF
10071	84514029	For Other Textile   Other:	u	7.5	0	0	0.75	8.25	EIF
10072	84514091	For Washing And Cleaning For Woolen Textile	u	7.5	0	0	0.75	8.25	EIF
10073	84514099	Other	u	7.5	0	0	0.75	8.25	EIF
10074	84515000	Machines For Reeling, Unreeling, Folding, Cutting Or Pinking Textile Fabrics	u	7.5	0	0	0.75	8.25	EIF
10075	84518011	For Cotton Textile	u	7.5	0	0	0.75	8.25	EIF
10076	84518019	Other   Finishing Machines:	u	7.5	0	0	0.75	8.25	EIF
10077	84518021	For Coating Or Impregnating Yarn Or Fabrics	u	7.5	0	0	0.75	8.25	EIF
10078	84518022	Other Finishing Processes For Cotton Textile	u	7.5	0	0	0.75	8.25	EIF
10079	84518029	Other	u	7.5	0	0	0.75	8.25	EIF
10080	84518090	Other	u	7.5	0	0	0.75	8.25	EIF

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10081	84519000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
10082	84521011	With Electronic Controls/Electric Motors	u	10	0	0	1	11	E5
10083	84521012	Hand Operated	u	10	0	0	1	11	E5
10084	84521019	Other	u	10	0	0	1	11	E5
10085	84521021	With Electronic Controls/Electric Motors	u	10	0	0	1	11	E5
10086	84521022	Hand Operated	u	10	0	0	1	11	E5
10087	84521029	Other	u	10	0	0	1	11	E5
10088	84522110	Industrial Sewing Machianes Having A Motor Of 150 Watts Capacity And Above And Having A Speed Of 1500 Stitches Per Minute Or More	u	7.5	0	0	0.75	8.25	EIF
10089	84522120	Other With Electronic Control/Electric Motors	u	7.5	0	0	0.75	8.25	EIF
10090	84522190	Other	u	7.5	0	0	0.75	8.25	EIF

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10091	84522900	Other	u	7.5	0	0	0.75	8.25	EIF
10092	84523010	For Household Type Sewing Machines	kg.	10	0	0	1	11	EIF
10093	84523090	Other	kg.	7.5	0	0	0.75	8.25	E5
10094	84529011	Furniture, Bases And Covers	kg.	7.5	0	0	0.75	8.25	EIF
10095	84529019	Parts Of Furniture, Bases & Cover For Sewing Machines	kg.	7.5	0	0	0.75	8.25	EIF
10096	84529091	Of Household Sewing Machines	kg.	10	0	0	1	11	EIF
10097	84529099	Other	kg.	7.5	0	0	0.75	8.25	E5
10098	84531000	Machinery For Repairing, Tanning Or Working Hides, Skins Or Leather	u	7.5	0	0	0.75	8.25	EIF
10099	84532000	Machinery For Making Or Repairing Footwear	u	7.5	0	0	0.75	8.25	EIF
10100	84538000	Other Machinery	u	7.5	0	0	0.75	8.25	EIF
10101	84539010	Of Boot And Shoe Manufacturing Machinery	kg.	7.5	0	0	0.75	8.25	EIF



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10102	84539090	Other	kg.	7.5	0	0	0.75	8.25	EIF
10103	84541000	Converters	u	7.5	0	0	0.75	8.25	EIF
10104	84542010	Ladles	u	7.5	0	0	0.75	8.25	EIF
10105	84542020	Ingot Moulds	u	7.5	0	0	0.75	8.25	EIF
10106	84543010	Die-Casting Machines	u	7.5	0	0	0.75	8.25	EIF
10107	84543020	Continuous Casting Machines	u	7.5	0	0	0.75	8.25	EIF
10108	84543090	Other	u	7.5	0	0	0.75	8.25	EIF
10109	84549000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
10110	84551000	Tube Mills	u	7.5	0	0	0.75	8.25	EIF
10111	84552110	Hot Rolling Mills:	u	7.5	0	0	0.75	8.25	EIF
10112	84552120	Combination Of Hot & Cold Rolling Mills	u	7.5	0	0	0.75	8.25	EIF
10113	84552200	Cold	u	7.5	0	0	0.75	8.25	EIF
10114	84553000	Rolls For Rolling Mills	u	7.5	0	0	0.75	8.25	EIF

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10115	84559000	Other Parts	kg.	7.5	0	0	0.75	8.25	EIF
10116	84561100	Operated By Laser	u	7.5	0	0	0.75	8.25	E5
10117	84561200	Operated By Other Light Or Photon Beam Processes	u	7.5	0	0	0.75	8.25	EIF
10118	84562000	Operated By Ultrasonic Processes	u	7.5	0	0	0.75	8.25	EIF
10119	84563000	Operated By Electro-Discharge Processes	u	7.5	0	0	0.75	8.25	EIF
10120	84564000	- Operated By Plasma Arc Processes	u	7.5	0	0	0.75	8.25	EIF
10121	84565000	- Water-Jet Cutting Machines	u	7.5	0	0	0.75	8.25	EIF
10122	84569010	For Dry-Etching Patterns On Semi-Conductor Materials	u	0	0	0	0	0	EIF
10123	84569020	Electro-Chemical Machines	u	7.5	0	0	0.75	8.25	EIF
10124	84569090	Other	u	7.5	0	0	0.75	8.25	EIF
10125	84571010	Horizontal	u	7.5	0	0	0.75	8.25	E10

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10126	84571020	Vertical	u	7.5	0	0	0.75	8.25	E5
10127	84572010	Unit Head Boring	u	7.5	0	0	0.75	8.25	EIF
10128	84572020	Unit Head Drilling	u	7.5	0	0	0.75	8.25	EIF
10129	84572090	Other	u	7.5	0	0	0.75	8.25	EIF
10130	84573010	Rotary Type	u	7.5	0	0	0.75	8.25	EIF
10131	84573020	In-Line Type	u	7.5	0	0	0.75	8.25	EIF
10132	84573090	Other	u	7.5	0	0	0.75	8.25	EIF
10133	84581100	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10134	84581911	Horizontal Bar, Swiss Type	u	7.5	0	0	0.75	8.25	EIF
10135	84581912	Base Sliding Head Type	u	7.5	0	0	0.75	8.25	EIF
10136	84581913	Horizontal Chucking	u	7.5	0	0	0.75	8.25	EIF
10137	84581919	Other	u	7.5	0	0	0.75	8.25	EIF
10138	84581990	Other	u	7.5	0	0	0.75	8.25	EIF
10139	84589100	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF

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10140	84589910	Automatic, Multi-Spindle Bar	u	7.5	0	0	0.75	8.25	EIF
10141	84589920	Automatic, Multi-Spindle Chucking   Capstans, Turrets, Capstan And Turret Combination, Coving, Multi Tool And Production Lathes	u	7.5	0	0	0.75	8.25	EIF
10142	84589931	Capstans Lathes	u	7.5	0	0	0.75	8.25	EIF
10143	84589932	Turrets Lathes	u	7.5	0	0	0.75	8.25	EIF
10144	84589933	Capstan & Turret Combination Lathes	u	7.5	0	0	0.75	8.25	EIF
10145	84589934	Copying Lathes	u	7.5	0	0	0.75	8.25	EIF
10146	84589935	Multi-Tool And Production Lathes   Crankshaft, Relieving, Wheel And Axle Lathes:	u	7.5	0	0	0.75	8.25	EIF
10147	84589941	Crankshaft Lathes	u	7.5	0	0	0.75	8.25	EIF
10148	84589942	Relieving Lathes	u	7.5	0	0	0.75	8.25	EIF

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10149	84589943	Wheel And Axle Lathes   Centre Lathes:	u	7.5	0	0	0.75	8.25	EIF
10150	84589951	Tool-Room Type	u	7.5	0	0	0.75	8.25	EIF
10151	84589959	Other	u	7.5	0	0	0.75	8.25	EIF
10152	84589990	Other	u	7.5	0	0	0.75	8.25	EIF
10153	84591000	Way-Type Unit Head Machines	u	7.5	0	0	0.75	8.25	EIF
10154	84592100	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10155	84592910	Bench And Pillar	u	7.5	0	0	0.75	8.25	EIF
10156	84592920	Pillar Or Columns, Multi- Spindle	u	7.5	0	0	0.75	8.25	EIF
10157	84592930	Radial	u	7.5	0	0	0.75	8.25	EIF
10158	84592940	Deep Hole	u	7.5	0	0	0.75	8.25	EIF
10159	84592950	Multi Head Drilling Machines	u	7.5	0	0	0.75	8.25	EIF
10160	84592990	Other   Other Boring- Milling Machines:	u	7.5	0	0	0.75	8.25	EIF

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10161	84593100	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10162	84593910	Vertical Turning Or Boring	u	7.5	0	0	0.75	8.25	EIF
10163	84593990	Other	u	7.5	0	0	0.75	8.25	EIF
10164	84594110	Jig Boring Machines, Horizontal	u	7.5	0	0	0.75	8.25	EIF
10165	84594120	Fine Boring Machines, Horizontal	u	7.5	0	0	0.75	8.25	EIF
10166	84594130	Fine Boring Machines, Vertical	u	7.5	0	0	0.75	8.25	EIF
10167	84594190	Other	u	7.5	0	0	0.75	8.25	EIF
10168	84594910	Jig Boring Machines, Horizontal	u	7.5	0	0	0.75	8.25	EIF
10169	84594920	Fine Boring Machines, Horizontal	u	7.5	0	0	0.75	8.25	EIF
10170	84594930	Fine Boring Machines, Vertical	u	7.5	0	0	0.75	8.25	EIF
10171	84594990	Other	u	7.5	0	0	0.75	8.25	EIF
10172	84595110	Horizontal	u	7.5	0	0	0.75	8.25	EIF

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10173	84595120	Vertical	u	7.5	0	0	0.75	8.25	EIF
10174	84595130	Universal	u	7.5	0	0	0.75	8.25	EIF
10175	84595190	Others	u	7.5	0	0	0.75	8.25	EIF
10176	84595910	Horizontal	u	7.5	0	0	0.75	8.25	EIF
10177	84595920	Vertical	u	7.5	0	0	0.75	8.25	EIF
10178	84595930	Universal	u	7.5	0	0	0.75	8.25	EIF
10179	84595940	Ram Type	u	7.5	0	0	0.75	8.25	EIF
10180	84595950	Die-Sinking Or Pantograph	u	7.5	0	0	0.75	8.25	EIF
10181	84595990	Other   Other Milling Machines:	u	7.5	0	0	0.75	8.25	EIF
10182	84596110	Piano Milling	u	7.5	0	0	0.75	8.25	EIF
10183	84596190	Other	u	7.5	0	0	0.75	8.25	EIF
10184	84596910	Bed Type, Horizontal	u	7.5	0	0	0.75	8.25	EIF
10185	84596920	Bed Type, Vertical	u	7.5	0	0	0.75	8.25	EIF

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10186	84596930	Piano Milling, Single Column	u	7.5	0	0	0.75	8.25	EIF
10187	84596940	Piano Milling, Double Column	u	7.5	0	0	0.75	8.25	EIF
10188	84596990	Other	u	7.5	0	0	0.75	8.25	EIF
10189	84597010	Die-Type (Screwing Machines)	u	7.5	0	0	0.75	8.25	EIF
10190	84597020	Tapping Machines	u	7.5	0	0	0.75	8.25	EIF
10191	84601200	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10192	84601900	Other	u	7.5	0	0	0.75	8.25	EIF
10193	84602200	Centreless Grinding Machines, Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10194	84602300	Other Cylindrical Grinding Machines, Numerically Controlled	u	7.5	0	0	0.75	8.25	E5
10195	84602400	Other, Numerically Controlled	u	7.5	0	0	0.75	8.25	E5
10196	84602910	Cylindrical Grinders	u	7.5	0	0	0.75	8.25	EIF
10197	84602920	Internal Grinders	u	7.5	0	0	0.75	8.25	EIF



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10198	84602930	Centreless Grinders	u	7.5	0	0	0.75	8.25	EIF
10199	84602940	Profile Grinders	u	7.5	0	0	0.75	8.25	EIF
10200	84602990	Other	u	7.5	0	0	0.75	8.25	EIF
10201	84603100	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10202	84603910	Grinder, Tool/Cutter	u	7.5	0	0	0.75	8.25	EIF
10203	84603990	Other	u	7.5	0	0	0.75	8.25	EIF
10204	84604011	Vertical, Single Spindle	u	7.5	0	0	0.75	8.25	EIF
10205	84604012	Vertical, Multi-Spindle	u	7.5	0	0	0.75	8.25	EIF
10206	84604013	Horizontal	u	7.5	0	0	0.75	8.25	EIF
10207	84604019	Other	u	7.5	0	0	0.75	8.25	EIF
10208	84604020	Lapping Machines	u	7.5	0	0	0.75	8.25	EIF
10209	84609010	Polishing & Buffing Machines	u	7.5	0	0	0.75	8.25	EIF
10210	84609090	Other	u	7.5	0	0	0.75	8.25	EIF
10211	84612011	Die & Punch Shaping Machines	u	7.5	0	0	0.75	8.25	EIF

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10212	84612019	Other	u	7.5	0	0	0.75	8.25	EIF
10213	84612020	Slotting Machines	u	7.5	0	0	0.75	8.25	EIF
10214	84613010	Vertical	u	7.5	0	0	0.75	8.25	EIF
10215	84613020	Horizontal	u	7.5	0	0	0.75	8.25	EIF
10216	84613090	Other	u	7.5	0	0	0.75	8.25	EIF
10217	84614011	Bevel Gear Cutting	u	7.5	0	0	0.75	8.25	EIF
10218	84614012	Gear Cutting Spiral Bevel And /Or Hypoid	u	7.5	0	0	0.75	8.25	EIF
10219	84614013	Gear Slotter/Planar Formed Cutter Type	u	7.5	0	0	0.75	8.25	EIF
10220	84614014	Gear Milling Formed Disc Cutter Type	u	7.5	0	0	0.75	8.25	EIF
10221	84614019	Other   Gear Grinding Or Gear Finishing Machines :	u	7.5	0	0	0.75	8.25	EIF
10222	84614021	Single/Double Wheel Disc Type Gear Grinder	u	7.5	0	0	0.75	8.25	EIF

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10223	84614022	Formed Wheel Gear Grinder	u	7.5	0	0	0.75	8.25	EIF
10224	84614023	Gear Shaver	u	7.5	0	0	0.75	8.25	EIF
10225	84614024	Gear Tooth, Rounding, Chamfering/Burring	u	7.5	0	0	0.75	8.25	EIF
10226	84614025	Gear Shaper, Spur And Helical	u	7.5	0	0	0.75	8.25	EIF
10227	84614026	Gear Hobber, Spur And Helical	u	7.5	0	0	0.75	8.25	EIF
10228	84614029	Other	u	7.5	0	0	0.75	8.25	EIF
10229	84615011	Band Saw, Horizontal	u	7.5	0	0	0.75	8.25	EIF
10230	84615012	Band Saw, Vertical	u	7.5	0	0	0.75	8.25	EIF
10231	84615013	Circular Saw, Cold	u	7.5	0	0	0.75	8.25	EIF
10232	84615014	Circular Saw, Hot	u	7.5	0	0	0.75	8.25	EIF
10233	84615015	Hack Saw	u	7.5	0	0	0.75	8.25	EIF
10234	84615019	Other   Cutting-Off Machines :	u	7.5	0	0	0.75	8.25	E5

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10235	84615021	Abrasive Wheel Cutting-Off Machines	u	7.5	0	0	0.75	8.25	EIF
10236	84615029	Other	u	7.5	0	0	0.75	8.25	EIF
10237	84619000	Other	u	7.5	0	0	0.75	8.25	EIF
10238	84621100	Closed Die Forging Machines	u	7.5	0	0	0.75	8.25	EIF
10239	84621900	Other	u	7.5	0	0	0.75	8.25	EIF
10240	84622200	Profile Forming Machines	u	7.5	0	0	0.75	8.25	EIF
10241	84622300	Numerically Controlled Press Brakes	u	7.5	0	0	0.75	8.25	EIF
10242	84622400	Numerically Controlled Panel Benders	u	7.5	0	0	0.75	8.25	EIF
10243	84622500	Numerically Controlled Roll Forming Machines	u	7.5	0	0	0.75	8.25	EIF
10244	84622600	Other Numerically Controlled Bending, Folding, Straightening Or Flattening Machines	u	7.5	0	0	0.75	8.25	EIF
10245	84622900	Other	u	7.5	0	0	0.75	8.25	EIF

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10246	84623200	Slitting Lines And Cut-To- Length Lines	u	7.5	0	0	0.75	8.25	EIF
10247	84623300	Numerically Controlled Shearing Machiens	u	7.5	0	0	0.75	8.25	EIF
10248	84623900	Other	u	7.5	0	0	0.75	8.25	EIF
10249	84624200	Numerically Controlled	u	7.5	0	0	0.75	8.25	E5
10250	84624900	Other	u	7.5	0	0	0.75	8.25	EIF
10251	84625100	Numerically Controlled	u	7.5	0	0	0.75	8.25	EIF
10252	84625900	Other	u	7.5	0	0	0.75	8.25	EIF
10253	84626100	Hydraulic Presses	u	7.5	0	0	0.75	8.25	EIF
10254	84626200	Mechanical Presses	u	7.5	0	0	0.75	8.25	E5
10255	84626300	Servo-Presses	u	7.5	0	0	0.75	8.25	E5
10256	84626900	Other	u	7.5	0	0	0.75	8.25	E5
10257	84629000	Other	u	7.5	0	0	0.75	8.25	E5

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10258	84631010	Wire And Metal Ribbon Drawing Machines	u	7.5	0	0	0.75	8.25	EIF
10259	84631020	Other Wire Making Machines	u	7.5	0	0	0.75	8.25	EIF
10260	84631030	Tube Drawing Machine	u	7.5	0	0	0.75	8.25	EIF
10261	84631090	Other	u	7.5	0	0	0.75	8.25	EIF
10262	84632000	Thread Rolling Machines	u	7.5	0	0	0.75	8.25	EIF
10263	84633010	Wire Grill Or Knitting Machine	u	7.5	0	0	0.75	8.25	EIF
10264	84633020	Spring Coiling	u	7.5	0	0	0.75	8.25	EIF
10265	84633030	Chain Making	u	7.5	0	0	0.75	8.25	EIF
10266	84633040	Nail-Making Machine	u	7.5	0	0	0.75	8.25	EIF
10267	84639010	Riveting Machines (Excluding Portable Hand Operated Machine)	u	7.5	0	0	0.75	8.25	EIF
10268	84639020	Strip Profiling	u	7.5	0	0	0.75	8.25	EIF
10269	84639030	Seaming Machine For Example For Cans	u	7.5	0	0	0.75	8.25	EIF

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10270	84639090	Other	u	7.5	0	0	0.75	8.25	EIF
10271	84641010	Granite Cutting Machines/ Equipment	u	7.5	0	0	0.75	8.25	EIF
10272	84641090	Other	u	7.5	0	0	0.75	8.25	EIF
10273	84642000	Grinding Or Polishing Machines	u	7.5	0	0	0.75	8.25	EIF
10274	84649000	Other	u	7.5	0	0	0.75	8.25	EIF
10275	84651000	Machines Which Can Carry Out Different Type Of Machining Operations Without Tool Change Between Such Operations   Other :	u	7.5	0	0	0.75	8.25	EIF
10276	84652000	Machining Centres	u	7.5	0	0	0.75	8.25	EIF
10277	84659100	Sawing Machines	u	7.5	0	0	0.75	8.25	EIF
10278	84659200	Planing, Milling Or Moulding (By Cutting) Machines	u	7.5	0	0	0.75	8.25	EIF
10279	84659300	Grinding, Sanding Or Polishing Machines	u	7.5	0	0	0.75	8.25	EIF

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10280	84659400	Bending Or Assembling Machines	u	7.5	0	0	0.75	8.25	EIF
10281	84659500	Drilling Or Morticing Machines	u	7.5	0	0	0.75	8.25	EIF
10282	84659600	Splitting, Slicing Or Paring Machines	u	7.5	0	0	0.75	8.25	EIF
10283	84659910	Lathes	u	7.5	0	0	0.75	8.25	EIF
10284	84659990	Other	u	7.5	0	0	0.75	8.25	EIF
10285	84661010	Tool Holders	u	7.5	0	0	0.75	8.25	EIF
10286	84661020	Self-Opening Dieheads	u	7.5	0	0	0.75	8.25	EIF
10287	84662000	Work Holders	u	7.5	0	0	0.75	8.25	EIF
10288	84663010	Chucks	u	7.5	0	0	0.75	8.25	EIF
10289	84663020	Jigs & Fixtures	u	7.5	0	0	0.75	8.25	E5
10290	84663090	Other   Other	u	7.5	0	0	0.75	8.25	EIF
10291	84669100	For Machines Of Heading 8464	u	7.5	0	0	0.75	8.25	EIF
10292	84669200	For Machines Of Heading 8465	u	7.5	0	0	0.75	8.25	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10293	84669310	Parts And Accessories Of Machine Tools, For Working Metals	u	7.5	0	0	0.75	8.25	E5
10294	84669390	Other	u	7.5	0	0	0.75	8.25	E5
10295	84669400	For Machines Of Heading 8462 To 8463	u	7.5	0	0	0.75	8.25	E5
10296	84671110	Drills	u	7.5	0	0	0.75	8.25	EIF
10297	84671120	Hammers	u	7.5	0	0	0.75	8.25	EIF
10298	84671190	Others	u	7.5	0	0	0.75	8.25	E5
10299	84671900	Other   With Self- Contained Electric Motor:	u	7.5	0	0	0.75	8.25	E5
10300	84672100	Drills Of All Kinds	u	7.5	0	0	0.75	8.25	E10
10301	84672200	Saws	u	7.5	0	0	0.75	8.25	EIF
10302	84672900	Other   Other Tools:	u	7.5	0	0	0.75	8.25	EIF
10303	84678100	Chain Saws	u	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10304	84678910	Compressed Air Grease Guns, Lubricators And Similar Appliances	u	7.5	0	0	0.75	8.25	EIF
10305	84678920	Vibrators	u	7.5	0	0	0.75	8.25	EIF
10306	84678990	Other   Parts:	u	7.5	0	0	0.75	8.25	EIF
10307	84679100	Of Chain Saws	kg.	7.5	0	0	0.75	8.25	EIF
10308	84679200	Of Pneumatic Tools	kg.	7.5	0	0	0.75	8.25	EIF
10309	84679900	Other	kg.	7.5	0	0	0.75	8.25	E10
10310	84681000	Hand-Held Blow Pipes	u	7.5	0	0	0.75	8.25	EIF
10311	84682010	Welding/Cutting Machines	u	7.5	0	0	0.75	8.25	EIF
10312	84682090	Other	u	7.5	0	0	0.75	8.25	EIF
10313	84688000	Other Machinery And Apparatus	u	7.5	0	0	0.75	8.25	EIF
10314	84689000	Parts	kg.	7.5	0	0	0.75	8.25	EIF

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10315	84701000	Electronic Calculators Capable Of Operation Without An External Source Of Electric Power And Pocket-Size Data Recording, Reproducing And Displaying Machines With Calculating Functions	u	0	0	0	0	0	EIF
10316	84702100	Incorporating A Printing Device	u	0	0	0	0	0	EIF
10317	84702900	Other	u	0	0	0	0	0	EIF
10318	84703000	Other Calculating Machines	u	0	0	0	0	0	EIF
10319	84705010	Electrically Operated	u	0	0	0	0	0	EIF
10320	84705020	Manually Operated	u	0	0	0	0	0	EIF
10321	84709010	Electrically Operated	u	0	0	0	0	0	EIF
10322	84709020	Manually Operated	u	0	0	0	0	0	EIF
10323	84713010	Personal Computer	u	0	0	0	0	0	EIF
10324	84713090	Other   Other Automatic Data Processing Machines:	u	0	0	0	0	0	EIF

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10325	84714110	Micro Computer	u	0	0	0	0	0	EIF
10326	84714120	Large/Main Frame Computer	u	0	0	0	0	0	EIF
10327	84714190	Other	u	0	0	0	0	0	EIF
10328	84714900	Other, Presented In The Form Of Systems	u	0	0	0	0	0	EIF
10329	84715000	Processing Units Other Than Those Of Sub-Headings 8471 41 Or 8471 49, Whether Or Not Containing In The Same Housing One Or Two Of The Following Types Of Unit: Storage Units, Input Units, Output Units	u	0	0	0	0	0	EIF
10330	84716010	Combined Input Or Out Put Units   Printer:	u	0	0	0	0	0	EIF
10331	84716024	Graphic Printer	u	0	0	0	0	0	EIF
10332	84716025	Plotter	u	0	0	0	0	0	EIF
10333	84716029	Other	u	0	0	0	0	0	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10334	84716040	Keyboard	u	0	0	0	0	0	EIF
10335	84716050	Scanners	u	0	0	0	0	0	EIF
10336	84716060	Mouse	u	0	0	0	0	0	EIF
10337	84716090	Other	u	0	0	0	0	0	EIF
10338	84717010	Floppy Disc Drives	u	0	0	0	0	0	EIF
10339	84717020	Hard Disc Drives	u	0	0	0	0	0	EIF
10340	84717030	Removable Or Exchangeable Disc Drives	u	0	0	0	0	0	EIF
10341	84717040	Magnetic Tape Drives	u	0	0	0	0	0	EIF
10342	84717050	Cartridge Tape Drive	u	0	0	0	0	0	EIF
10343	84717060	Cd-Rom Drive	u	0	0	0	0	0	EIF
10344	84717070	Dvd Drive	u	0	0	0	0	0	EIF
10345	84717090	Other	u	0	0	0	0	0	EIF
10346	84718000	Other Units Of Automatic Data Processing Machines	u	0	0	0	0	0	EIF

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10347	84719000	Other	u	0	0	0	0	0	EIF
10348	84721000	Duplicating Machines	u	7.5	0	0	0.75	8.25	EIF
10349	84723000	Machines For Sorting Or Folding Mail Or For Inserting Mail In Envelopes Or Bands, Machines For Opening, Closing Or Sealing Mail And Machines, For Affixing Or Cancelling Postage Stamps	u	7.5	0	0	0.75	8.25	EIF
10350	84729010	Stapling Machines (Staplers)	u	10	0	0	1	11	EIF
10351	84729020	Digital Duplicator	u	7.5	0	0	0.75	8.25	EIF
10352	84729030	Automatic Teller Machines	u	0	0	0	0	0	EIF
10353	84729040	Coin Sorting Machines, Coin- Counting Or Wrapping Machines	u	7.5	0	0	0.75	8.25	EIF
10354	84729091	Word-Processing Machines	u	0	0	0	0	0	EIF
10355	84729092	Automatic Typewriters	u	10	0	0	1	11	EIF
10356	84729093	Braille Typewriters, Electric	u	7.5	0	0	0.75	8.25	EIF

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10357	84729094	Braille Typewriters, Non-Electric	u	7.5	0	0	0.75	8.25	EIF
10358	84729095	Other Typewriters, Electric Or Non-Electric	u	10	0	0	1	11	EIF
10359	84729099	Other	u	7.5	0	0	0.75	8.25	E5
10360	84732100	Of The Electronic Calculating Machines Of Subheading 8470 10, 8470 21 Or 8471 29	kg.	0	0	0	0	0	EIF
10361	84732900	Other	kg.	0	0	0	0	0	EIF
10362	84733010	Microprocessors	u	0	0	0	0	0	EIF
10363	84733020	Motherboards	u	0	0	0	0	0	EIF
10364	84733030	Other Mounted Printed Circuit Boards	u	0	0	0	0	0	EIF
10365	84733040	Head Stack   Other	u	0	0	0	0	0	EIF
10366	84733091	Network Access Controllers	u	0	0	0	0	0	EIF

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10367	84733092	Graphic & Intelligence Based Script Technology (Gist) Cards For Multilingual Computers	u	0	0	0	0	0	EIF
10368	84733099	Other	u	0	0	0	0	0	EIF
10369	84734010	Parts Of Duplicating, Hectograph/Stencil Machines	u	7.5	0	0	0.75	8.25	EIF
10370	84734090	Other	u	7.5	0	0	0.75	8.25	E5
10371	84735000	Parts And Accessories Equally Suitable For Use With The Machines Of Two Or More Of The Headings 8470 To 8472	u	0	0	0	0	0	EIF
10372	84741010	For Coal	u	7.5	0	0	0.75	8.25	EIF
10373	84741090	Other	u	7.5	0	0	0.75	8.25	E5
10374	84742010	For Stone And Mineral	u	7.5	0	0	0.75	8.25	EIF
10375	84742020	For Coal	u	7.5	0	0	0.75	8.25	EIF
10376	84742090	Other   Mixing Or Kneading Machines:	u	7.5	0	0	0.75	8.25	EIF



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10377	84743110	Concrete Mixers	u	7.5	0	0	0.75	8.25	EIF
10378	84743120	Mortar Mixers	u	7.5	0	0	0.75	8.25	EIF
10379	84743200	Machines For Mixing Mineral Substances With Bitumen	u	7.5	0	0	0.75	8.25	EIF
10380	84743900	Other	u	7.5	0	0	0.75	8.25	EIF
10381	84748010	Brick And Tile Making Machinery	u	7.5	0	0	0.75	8.25	EIF
10382	84748020	Ceramic And Clay Making Machinery	u	7.5	0	0	0.75	8.25	EIF
10383	84748030	Machinery For Forming Foundry Moulds Of Sand	u	7.5	0	0	0.75	8.25	EIF
10384	84748090	Other	u	7.5	0	0	0.75	8.25	EIF
10385	84749000	Parts	kg.	7.5	0	0	0.75	8.25	EIF

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10386	84751000	Machines For Assembling Electric Or Electronic Lamps, Tubes Or Valves Or Flashbulbs, In Glass Envelopes   Machines For Manufacturing Or Hot Working Glass Or Glassware:	u	7.5	0	0	0.75	8.25	EIF
10387	84752100	Machines For Making Optical Fibres And Performs Thereof	u	7.5	0	0	0.75	8.25	E5
10388	84752900	Other	u	7.5	0	0	0.75	8.25	EIF
10389	84759000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
10390	84762110	Incorporating Refrigerating Devices	u	7.5	0	0	0.75	8.25	EIF
10391	84762120	Incorporating Heating Devices	u	7.5	0	0	0.75	8.25	EIF
10392	84762900	Other   Other Machines :	u	7.5	0	0	0.75	8.25	EIF
10393	84768110	Incorporating Refrigerating Devices	u	7.5	0	0	0.75	8.25	EIF
10394	84768120	Incorporating Heating Devices	u	7.5	0	0	0.75	8.25	EIF
10395	84768910	Money Changing Machines	u	7.5	0	0	0.75	8.25	EIF

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10396	84768920	Postage Stamps Vending Machines	u	7.5	0	0	0.75	8.25	EIF
10397	84768930	Cigarette Vending Machines	u	7.5	0	0	0.75	8.25	EIF
10398	84768990	Other	u	7.5	0	0	0.75	8.25	EIF
10399	84769010	Of Machines Of Sub-Heading 847621	kg.	7.5	0	0	0.75	8.25	EIF
10400	84769090	Other	kg.	7.5	0	0	0.75	8.25	EIF
10401	84771000	Injection-Moulding Machines	u	7.5	0	0	0.75	8.25	EIF
10402	84772000	Extruders	u	7.5	0	0	0.75	8.25	EIF
10403	84773000	Blow Moulding Machines	u	7.5	0	0	0.75	8.25	EIF
10404	84774000	Vacuum Moulding Machines And Other Thermoforming Machines   Other Machinery For Moulding Or Otherwise Forming :	u	7.5	0	0	0.75	8.25	EIF
10405	84775100	For Moulding Or Retreading Pneumatic Tyres Or For Moulding Or Otherwise Forming Inner Tubes	u	7.5	0	0	0.75	8.25	EIF

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10406	84775900	Other	u	7.5	0	0	0.75	8.25	EIF
10407	84778010	Machinery For Making Rubber Goods	u	7.5	0	0	0.75	8.25	E5
10408	84778090	Other	u	7.5	0	0	0.75	8.25	EIF
10409	84779000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
10410	84781010	Cigar Making Machinery	u	7.5	0	0	0.75	8.25	EIF
10411	84781020	Cigarette Making Machinery	u	7.5	0	0	0.75	8.25	EIF
10412	84781090	Other	u	7.5	0	0	0.75	8.25	EIF
10413	84789000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
10414	84791000	Machinery For Public Works, Building Or The Like	u	7.5	0	0	0.75	8.25	EIF
10415	84792010	Oil Seed Crushing/Grinding Machinery Including Purifying Tanks	u	7.5	0	0	0.75	8.25	EIF
10416	84792090	Other	u	7.5	0	0	0.75	8.25	E10

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10417	84793000	Presses For The Manufacture Of Particle Board Or Fibre Building Board Of Wood Or Other Ligneous Materials And Other Machinery For Treating Wood Or Cork	u	5	0	0	0.5	5.5	EIF
10418	84794000	Rope Or Cable-Making Machines	u	7.5	0	0	0.75	8.25	EIF
10419	84795000	Industrial Robots, For Treating Metal, Including Electric Wire Coil Winders	u	7.5	0	0	0.75	8.25	EIF
10420	84796000	Evaporative Air Coolers   Other Machines And Mechanical Appliances:	u	7.5	0	0	0.75	8.25	EIF
10421	84797100	Of A Kind Used In Airports	u	7.5	0	0	0.75	8.25	EIF
10422	84797900	Other	u	7.5	0	0	0.75	8.25	EIF
10423	84798100	For Treating Metal, Including Electric Wire Coil-Winders	u	7.5	0	0	0.75	8.25	EIF

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10424	84798200	Mixing, Kneading, Crushing, Grinding, Screening, Sifting, Homogenising, Emulsifying Or Stirring Machines	u	7.5	0	0	0.75	8.25	EIF
10425	84798300	Cold Isostatic Presses	u	7.5	0	0	0.75	8.25	EIF
10426	84798910	Soap Cutting Or Moulding Machinery	u	7.5	0	0	0.75	8.25	EIF
10427	84798920	Air Humidifiers Or Dehumidifiers (Other Than Those Falling Under Heading 8415 Or 8424)	u	7.5	0	0	0.75	8.25	EIF
10428	84798930	Mechanical Shifting Machines	u	7.5	0	0	0.75	8.25	EIF
10429	84798940	Ultrasonic Transducers	u	7.5	0	0	0.75	8.25	EIF
10430	84798950	Car Washing Machines And Related Appliances	u	7.5	0	0	0.75	8.25	EIF
10431	84798960	Coke Oven Plants	u	7.5	0	0	0.75	8.25	E10
10432	84798970	Machinery For The Manufacture Of Chemical And	u	7.5	0	0	0.75	8.25	E5

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		Pharmaceuticals Goods   Other :							
10433	84798992	Briquetting Plant And Machinery Intended For Manufacture Of Briquettes From Agricultural And Municipal Waste	u	7.5	0	0	0.75	8.25	EIF
10434	84798999	Other	u	7.5	0	0	0.75	8.25	E5
10435	84799010	Of Machines For Public Works, Building And The Like	kg.	7.5	0	0	0.75	8.25	EIF
10436	84799020	Of Machines For The Extraction Of Animal Or Fruit And Vegetable Fats Or Oil	kg.	7.5	0	0	0.75	8.25	EIF
10437	84799030	Of Machines And Mechanical Appliances For Treating Wood	kg.	7.5	0	0	0.75	8.25	EIF
10438	84799040	Of Machinery Used For Manufacture Of Chemicals And Pharmaceuticals	kg.	7.5	0	0	0.75	8.25	EIF
10439	84799090	Other	kg.	7.5	0	0	0.75	8.25	E5

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10440	84801000	Moulding Boxes For Metal Foundry	kg.	7.5	0	0	0.75	8.25	EIF
10441	84802000	Mould Bases	kg.	7.5	0	0	0.75	8.25	EIF
10442	84803000	Moulding Patterns   Moulds For Metal Or Metal Carbides:	kg.	7.5	0	0	0.75	8.25	EIF
10443	84804100	Injection Or Compression Types	kg.	7.5	0	0	0.75	8.25	EIF
10444	84804900	Other	kg.	7.5	0	0	0.75	8.25	EIF
10445	84805000	Moulds For Glass	kg.	7.5	0	0	0.75	8.25	EIF
10446	84806000	Moulds For Mineral Materials   Moulds For Rubber Or Plastics :	kg.	7.5	0	0	0.75	8.25	EIF
10447	84807100	Injection Or Compression Types	kg.	7.5	0	0	0.75	8.25	EIF
10448	84807900	Other	kg.	7.5	0	0	0.75	8.25	EIF
10449	84811000	Pressure-Reducing Valves	kg.	7.5	0	0	0.75	8.25	EIF
10450	84812000	Valves For Oleo Hydraulic Or Pneumatic Transmissions	kg.	7.5	0	0	0.75	8.25	E5



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10451	84813000	Check (Nonreturn) Valves	kg.	7.5	0	0	0.75	8.25	E10
10452	84814000	Safety Or Relief Valves	kg.	7.5	0	0	0.75	8.25	EIF
10453	84818010	Taps, Cocks And Similar Appliances Of Iron/Steel	kg.	7.5	0	0	0.75	8.25	E10
10454	84818020	Taps, Cocks And Similar Appliances Of Non-Ferrous Metal	kg.	7.5	0	0	0.75	8.25	E10
10455	84818030	Industrial Valves (Excluding Pressure-Reducing Valves, And Thermostatically Controlled Valves)   Inner Tube Valves:	kg.	7.5	0	0	0.75	8.25	E5
10456	84818041	For Bicycles	kg.	7.5	0	0	0.75	8.25	EIF
10457	84818049	Other	kg.	7.5	0	0	0.75	8.25	E10
10458	84818050	Expansion Valves And Solenoid Valves For Refrigerating And Air Conditioning Appliances And Machinery	kg.	7.5	0	0	0.75	8.25	E10
10459	84818090	Other	kg.	7.5	0	0	0.75	8.25	E10

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10460	84819010	Of Bicycles Valves	kg.	7.5	0	0	0.75	8.25	EIF
10461	84819090	Other	kg.	7.5	0	0	0.75	8.25	E5
10462	84821011	Not Exceeding 50Mm Bore Diameter	u	7.5	0	0	0.75	8.25	E5
10463	84821012	Of Bore Diameter Exceeding 50 Mm But Not Exceeding 100 Mm	u	7.5	0	0	0.75	8.25	E10
10464	84821013	Of Bore Diameter Exceeding 100 Mm	u	7.5	0	0	0.75	8.25	E10
10465	84821020	Other Ball Bearing (Radial Type) Of Bore Diameter Not Exceeding 50Mm	u	7.5	0	0	0.75	8.25	E10
10466	84821030	Other Ball Bearing (Radial Type) Of Bore Diameter Exceeding 50Mm But Not Exceeding 100 Mm.	u	7.5	0	0	0.75	8.25	E10
10467	84821040	Of Bore Diameter Exceeding 100Mm   Thrust Ball Bearings:	u	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10468	84821051	Of Bore Diameter Not Exceeding 50Mm	u	7.5	0	0	0.75	8.25	EIF
10469	84821052	Of Bore Diameter Exceeding 50 Mm But Not Exceeding 100 Mm	u	7.5	0	0	0.75	8.25	E5
10470	84821053	Of Bore Diameter Exceeding 100 Mm	u	7.5	0	0	0.75	8.25	E5
10471	84821090	Other	u	7.5	0	0	0.75	8.25	E5
10472	84822011	Of Bore Diameter Not Exceeding 50 Mm	u	7.5	0	0	0.75	8.25	E5
10473	84822012	Of Bore Diameter Exceeding 50 Mm Bore Diameter But Not Exceeding 100 Mm	u	7.5	0	0	0.75	8.25	E5
10474	84822013	Of Bore Diameter Exceeding 100 Mm	u	7.5	0	0	0.75	8.25	E5
10475	84822090	Other	u	7.5	0	0	0.75	8.25	E5
10476	84823000	Spherical Roller Bearings	u	7.5	0	0	0.75	8.25	E10

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10477	84824000	Needle Roller Bearings, Including Cage And Needle Roller Assemblies	u	7.5	0	0	0.75	8.25	EIF
10478	84825000	Other Cylindrical Roller Bearings, Including Cage And Roller Assemblies	u	7.5	0	0	0.75	8.25	E10
10479	84828000	Other, Including Combined Ball/Roller Bearings   Parts:	u	7.5	0	0	0.75	8.25	EIF
10480	84829111	Of Nickel Alloys	kg.	7.5	0	0	0.75	8.25	EIF
10481	84829112	Of Tungsten Carbide	kg.	7.5	0	0	0.75	8.25	EIF
10482	84829113	Of Special Stainless Steel	kg.	7.5	0	0	0.75	8.25	E10
10483	84829114	Of High Speed Steel	kg.	7.5	0	0	0.75	8.25	EIF
10484	84829119	Other	kg.	7.5	0	0	0.75	8.25	E10
10485	84829120	Needles	kg.	7.5	0	0	0.75	8.25	EIF
10486	84829130	Rollers	kg.	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10487	84829900	Other	kg.	7.5	0	0	0.75	8.25	E5
10488	84831010	Crank Shafts For Sewing Machines   Other:	u	7.5	0	0	0.75	8.25	EIF
10489	84831091	Crank Shaft For Engine Of Heading 8407	u	15	0	0	1.5	16.5	E10
10490	84831092	Crank Shaft For Engine Of Heading 8408	u	15	0	0	1.5	16.5	E5
10491	84831099	Other	u	7.5	0	0	0.75	8.25	E5
10492	84832000	Bearing Housings, Incorporation Ball Or Roller Bearings	u	7.5	0	0	0.75	8.25	E5
10493	84833000	Bearing Housings, Not Corporating Ball Or Roller Bearings And Plain Shaft Bearings	u	7.5	0	0	0.75	8.25	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10494	84834000	Gears And Gearing, Other Than Toothed Wheels, Chain Sprockets And Other Transmission Elements Presented Separately; Ball Or Roller Screws; Gear Boxes And Other Speed Changers, Including Torque Converters	u	7.5	0	0	0.75	8.25	E5
10495	84835010	Pulleys, Power Transmission	u	7.5	0	0	0.75	8.25	EIF
10496	84835090	Other	u	7.5	0	0	0.75	8.25	EIF
10497	84836010	Flexible Coupling	u	7.5	0	0	0.75	8.25	EIF
10498	84836020	Fluid Coupling	u	7.5	0	0	0.75	8.25	EIF
10499	84836090	Other	u	7.5	0	0	0.75	8.25	EIF
10500	84839000	Toothed Wheels , Chain Sprockets And Other Transmission Elements Presented Separately; Parts	u	7.5	0	0	0.75	8.25	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10501	84841010	Asbestos Metallic Packings & Gaskets (Excluding Gaskets Of Asbestos Board Reinforced With Metal Gauze/Wire)	kg.	7.5	0	0	0.75	8.25	R5 to 50%
10502	84841090	Other	kg.	7.5	0	0	0.75	8.25	E7
10503	84842000	Mechanical Seals	kg.	7.5	0	0	0.75	8.25	E10
10504	84849000	Other	kg.	7.5	0	0	0.75	8.25	E7
10505	84851000	By Metal Deposit	u	7.5	0	0	0.75	8.25	EIF
10506	84852000	By Plastics Or Rubber Deposit	u	7.5	0	0	0.75	8.25	EIF
10507	84853000	By Plaster, Cement, Ceramics Or Glass Deposit	u	7.5	0	0	0.75	8.25	E10
10508	84858000	Other	u	7.5	0	0	0.75	8.25	E10
10509	84859000	Parts	u	7.5	0	0	0.75	8.25	E10

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10510	84861000	Machines And Apparatus Of A Kind Used Solely Or Principally For The Manufacture Of Semiconductor Boules Or Wafers,Semiconductor Devices,Electronic Integrated Circuits Or Flat Panel Displays;Machines And Apparatus Specified In Note 9© To This Chapter;Parts	u	7.5	0	0	0.75	8.25	EIF
10511	84862000	Machines And Apparatus For The Manufacture Of Semiconductor Devices OR Ofelectronic Integrated Circuits	u	7.5	0	0	0.75	8.25	E5
10512	84863000	Machines And Apparatus For The Manufacture Of Flat Panel Displays	u	7.5	0	0	0.75	8.25	E5
10513	84864000	Machines And Apparatus Specified In Note 9© To This Chapter	u	7.5	0	0	0.75	8.25	EIF
10514	84869000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10515	84871000	Machinery Parts,Not Containing Electrical Connectors,Insulators,Coils,Con tacts Or Other Electrical Features,Not Specified Or Included Elsewhere In This Chapter: Ships'Or Boats'Propellers And Blades Therefore	u	7.5	0	0	0.75	8.25	E5
10516	84879000	Other	kg.	7.5	0	0	0.75	8.25	E5
10517	85011011	Micro Motor	U	10	0	0	1	11	E10
10518	85011012	Stepper Motor	u	10	0	0	1	11	E10
10519	85011013	Wiper Motor	u	10	0	0	1	11	E10
10520	85011019	Other	u	10	0	0	1	11	EIF
10521	85011020	Ac Motor	u	10	0	0	1	11	E10
10522	85012000	Universal Ac/Dc Motors Of An Output Exceeding 37.5 W   Other Dc Motors And Dc Generators:	u	10	0	0	1	11	E5

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10523	85013111	Micro Motor	U	10	0	0	1	11	EIF
10524	85013112	Stepper Motor	u	10	0	0	1	11	EIF
10525	85013113	Wiper Motor	u	10	0	0	1	11	EIF
10526	85013119	Other	u	10	0	0	1	11	E5
10527	85013120	Dc Generators	u	10	0	0	1	11	E5
10528	85013210	Dc Motor	u	10	0	0	1	11	EIF
10529	85013220	Dc Generators	u	10	0	0	1	11	E10
10530	85013310	Dc Motors	u	10	0	0	1	11	EIF
10531	85013320	Dc Generators	u	10	0	0	1	11	EIF
10532	85013410	Of An Output Exceeding 375 Kw But Not Exceeding 1000 Kw	u	10	0	0	1	11	EIF
10533	85013420	Of An Output Exceeding 1000 Kw But Not Exceeding 2000 Kw	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10534	85013430	Of An Output Exceeding 2000 Kw But Not Exceeding 5000 Kw	u	10	0	0	1	11	EIF
10535	85013440	Of An Output Exceeding 5000 Kw But Not Exceeding 10000 Kw	u	10	0	0	1	11	EIF
10536	85013450	Of An Output Exceeding 10000 Kw	u	10	0	0	1	11	EIF
10537	85014010	Fractional Horse Power Motor	u	10	0	0	1	11	EIF
10538	85014090	Other   Other Ac Motors, Multi-Phase:	u	10	0	0	1	11	EIF
10539	85015110	Squirrel Cage Induction Motor 3 Phase Type	u	10	0	0	1	11	EIF
10540	85015120	Slipring Motor	u	10	0	0	1	11	EIF
10541	85015190	Other	u	10	0	0	1	11	EIF
10542	85015210	Squirrel Cage Induction Motor, 3 Phase Type	u	10	0	0	1	11	E7
10543	85015220	Slipring Motor	u	10	0	0	1	11	EIF

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10544	85015290	Other	u	10	0	0	1	11	EIF
10545	85015310	Squirrel Cage Induction Motor, 3 Phase Type	u	10	0	0	1	11	E5
10546	85015320	Slipring Motor	u	10	0	0	1	11	E5
10547	85015330	Traction Motor	u	10	0	0	1	11	E7
10548	85015390	Other   Ac Generators (Alternators) :	u	10	0	0	1	11	E5
10549	85016100	Of An Output Not Exceeding 75 Kva	u	10	0	0	1	11	E10
10550	85016200	Of An Output Exceeding 75 Kva But Not Exceeding 375 Kva	u	10	0	0	1	11	E7
10551	85016300	Of An Output Exceeding 375 Kva But Not Exceeding 750 Kva	u	10	0	0	1	11	EIF
10552	85016410	Of An Output Exceeding 750 Kva But Not Exceeding 2000 Kva	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10553	85016420	Of An Output Exceeding 2000 Kva But Not Exceeding 5000 Kva	u	10	0	0	1	11	E10
10554	85016430	Of An Output Exceeding 5000 Kva But Not Exceeding 15000 Kva	u	10	0	0	1	11	EIF
10555	85016440	Of An Output Exceeding 15000 Kva But Not Exceeding 37500 Kva	u	10	0	0	1	11	EIF
10556	85016450	Of An Output Exceeding 37500 Kva But Not Exceeding 75000 Kva	u	10	0	0	1	11	EIF
10557	85016460	Of An Output Exceeding 75000 Kva But Not Exceeding 137500 Kva	u	10	0	0	1	11	EIF
10558	85016470	Of An Output Exceeding 137500 Kva But Not Exceeding 312500 Kva	u	10	0	0	1	11	EIF
10559	85016480	Of An Output Exceeding 312500 Kva	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10560	85017100	Of An Output Not Exceeding 50 W	u	10	0	0	0	10	E10
10561	85017200	Of An Output Exceeding 50W	u	10	0	0	0	10	E10
10562	85018000	Photovoltaic Ac Generators	u	10	0	0	0	10	E10
10563	85021100	Of An Output Not Exceeding 75 Kva	u	10	0	0	1	11	EIF
10564	85021200	Of An Output Exceeding 75 Kva But Not Exceeding 375 Kva	u	7.5	0	0	0.75	8.25	EIF
10565	85021310	Of An Output Exceeding 375 Kva But Not Exceeding 1000 Kva	u	7.5	0	0	0.75	8.25	E5
10566	85021320	Of An Output Exceeding 1000 Kva But Not Exceeding 1500 Kva	u	7.5	0	0	0.75	8.25	E5
10567	85021330	Of An Output Exceeding 1500 Kva But Not Exceeding 2000 Kva	u	7.5	0	0	0.75	8.25	E10

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10568	85021340	Of An Output Exceeding 2000 Kva But Not Exceeding 5000 Kva	u	7.5	0	0	0.75	8.25	E5
10569	85021350	Of An Output Exceeding 5000 Kva But Not Exceeding 10000 Kva	u	7.5	0	0	0.75	8.25	E5
10570	85021360	Of An Output Exceeding 10000 Kva	u	7.5	0	0	0.75	8.25	E5
10571	85022010	Electric Portable Generators Of An Output Not Exceeding 3.5Kva	u	10	0	0	1	11	EIF
10572	85022090	Other   Other Generating Sets :	u	7.5	0	0	0.75	8.25	E5
10573	85023100	Wind-Powered	u	7.5	0	0	0.75	8.25	EIF
10574	85023910	Powered By Steam Engine	u	7.5	0	0	0.75	8.25	EIF
10575	85023920	Powered By Water Turbine	u	7.5	0	0	0.75	8.25	EIF
10576	85023990	Other	u	7.5	0	0	0.75	8.25	E5
10577	85024000	Electric Rotary Converters	u	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10578	85030010	Parts Of Generator (Ac/Dc)   Parts Or Electric Motor :	u	7.5	0	0	0.75	8.25	E5
10579	85030021	Of Dc Motor	u	7.5	0	0	0.75	8.25	E7
10580	85030029	Other	u	7.5	0	0	0.75	8.25	E7
10581	85030090	Other	u	7.5	0	0	0.75	8.25	E5
10582	85041010	Conventional Type	u	7.5	0	0	0.75	8.25	E5
10583	85041020	For Compact Fluorescent Lamps	u	7.5	0	0	0.75	8.25	E5
10584	85041090	Other   Liquid Dielectric Transformers :	u	7.5	0	0	0.75	8.25	E5
10585	85042100	Having A Power Handling Capacity Not Exceeding 650 Kva	u	10	0	0	1	11	EIF
10586	85042200	Having A Power Handling Capacity Exceeding 650 Kva But Not Exceeding 10000 Kva	u	10	0	0	1	11	EIF
10587	85042310	Having A Power Handling Capacity Exceeding 10000 Kva But Not Exceeding 50000 Kva	u	10	0	0	1	11	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10588	85042320	Having A Power Handling Capacity Exceeding 50000 Kva But Not Exceeding 100000 Kva	u	10	0	0	1	11	EIF
10589	85042330	Having A Power Handling Capacity Exceeding 100000 Kva But Not Exceeding 250000 Kva	u	10	0	0	1	11	EIF
10590	85042340	Having A Power Handling Capacity Exceeding 250000 Kva   Other Transformers:	u	10	0	0	1	11	EIF
10591	85043100	Having A Power Handling Capacity Not Exceeding 1 Kva	u	10	0	0	1	11	E10
10592	85043200	Having A Power Handling Capacity Exceeding 1 Kva But Not Exceeding 16 Kva	u	10	0	0	1	11	E5
10593	85043300	Having A Power Handling Capacity Exceeding 16 Kva But Not Exceeding 500 Kva	u	10	0	0	1	11	EIF
10594	85043400	Having A Power Handling Capacity Exceeding 500 Kva	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10595	85044010	Electric Inverter   Rectifier :	u	20	0	0	2	22	R10 to 50%
10596	85044021	Dip Bridge Rectifier	u	20	0	0	2	22	E10
10597	85044029	Other	u	20	0	0	2	22	Exclusion
10598	85044030	Battery Chargers	u	20	0	0	2	22	E5
10599	85044040	Voltage Regulator And Stabilizers	u	20	0	0	2	22	E10
10600	85044090	Other	u	20	0	0	2	22	E5
10601	85045010	Choke Coils (Chokes)	u	7.5	0	0	0.75	8.25	EIF
10602	85045090	Others	u	7.5	0	0	0.75	8.25	E5
10603	85049010	Of Transformers	kg.	10	0	0	1	11	E10
10604	85049090	All goods other than (a) PCBA of charger or power adapter (b) Moulded plastic of charger or power adapter	kg.	10	0	0	1%	10.0	R10 to 50%

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	85049090	(a) PCBA of charger or power adapter (b) Moulded plastic of charger or power adapter	kg.	15	0	0	1.5%	15.0	R10 to 50%
10605	85051110	Ferrite Cores	kg.	7.5	0	0	0.75	8.25	EIF
10606	85051190	Other	kg.	7.5	0	0	0.75	8.25	EIF
10607	85051900	Other	kg.	7.5	0	0	0.75	8.25	EIF
10608	85052000	Electro-Magnetic Couplings, Clutches And Brakes	kg.	7.5	0	0	0.75	8.25	EIF
10609	85059000	Other, Including Parts	kg.	7.5	0	0	0.75	8.25	EIF
10610	85061000	Manganese Dioxide	u	10	0	0	1	11	EIF
10611	85063000	Mercuric Oxide	u	10	0	0	1	11	EIF
10612	85064000	Silver Oxide	u	10	0	0	1	11	EIF
10613	85065000	Lithium	u	10	0	0	1	11	EIF
10614	85066000	Air-Zinc	u	10	0	0	1	11	EIF
10615	85068010	Button Cell	u	10	0	0	1	11	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10616	85068090	Other	u	10	0	0	1	11	EIF
10617	85069000	Parts	kg.	10	0	0	1	11	EIF
10618	85071000	Lead-Acid Of A Kind Used For Starting Piston Engines	u	10	0	0	1	11	E5
10619	85072000	Other Lead-Acid Accumulators	u	10	0	0	1	11	E5
10620	85073000	Nickel-Cadmium	u	10	0	0	1	11	EIF
10621	85075000	Nickel Metal Hydride	u	10	0	0	1	11	EIF
10622	85076000	Lithium- Ion	u	15	0	0	1.5	16.5	EIF
10623	85078000	Other Accumulators	u	10	0	0	1	11	EIF
10624	85079010	Accumulator Cases Made Of Hard Rubber And Separators	kg.	10	0	0	1	11	EIF
10625	85079090	Other	kg.	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10626	85081100	Vacuum Cleaners With Self Contained Electric Motor: Of A Power Not Exceeding 1500 W And Having A Dust Bag Or Other Receptacle Capacity Not Exceeding 20 L	u	10	0	0	1	11	EIF
10627	85081900	Other	u	10	0	0	1	11	EIF
10628	85086000	Other Vacuum Cleaners	u	10	0	0	1	11	EIF
10629	85087000	Parts	kg.	10	0	0	1	11	EIF
10630	85094010	Food Grinders	u	20	0	0	2	22	E5
10631	85094090	Other	u	20	0	0	2	22	E5
10632	85098000	Other Appliances	u	20	0	0	2	22	EIF
10633	85099000	Parts	kg.	10	0	0	1	11	EIF
10634	85101000	Shavers	u	20	0	0	2	22	EIF
10635	85102000	Hair Clippers	u	20	0	0	2	22	EIF
10636	85103000	Hair-Removing Appliances	u	20	0	0	2	22	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10637	85109000	Parts	kg.	10	0	0	1	11	EIF
10638	85111000	Sparkign Plugs	u	15	0	0	1.5	16.5	E5
10639	85112010	Electronic Magnetos	u	15	0	0	1.5	16.5	E5
10640	85112090	Other	u	15	0	0	1.5	16.5	E5
10641	85113010	Distributors	u	15	0	0	1.5	16.5	E5
10642	85113020	Ignition Coils	u	15	0	0	1.5	16.5	E5
10643	85114000	Starter Motors And Dual Purpose Starter-Generators	u	15	0	0	1.5	16.5	E5
10644	85115000	Other Generators	u	15	0	0	1.5	16.5	E5
10645	85118000	Other Equipment	u	15	0	0	1.5	16.5	E5
10646	85119000	Parts	kg.	15	0	0	1.5	16.5	E5
10647	85121000	Lighting Or Visual Signalling Equipment Of A Kind Used On Bicycles	u	15	0	0	1.5	16.5	EIF
10648	85122010	Head Lamps, Tail Lamp, Stop Lamp, Side Lamp And Blinkers	u	15	0	0	1.5	16.5	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10649	85122020	Other Automobile Lighting Equipment	u	15	0	0	1.5	16.5	E5
10650	85122090	Other	u	15	0	0	1.5	16.5	EIF
10651	85123010	Horn	u	15	0	0	1.5	16.5	EIF
10652	85123090	Other	u	15	0	0	1.5	16.5	EIF
10653	85124000	Windscreen Wipers, Defrosters And Demisters	u	15	0	0	1.5	16.5	e5
10654	85129000	Parts	kg.	10	0	0	1	11	EIF
10655	85131010	Torch	u	10	0	0	1	11	EIF
10656	85131020	Other Flash Lights Excluding Those For Photographic Purposes	u	7.5	0	0	0.75	8.25	EIF
10657	85131030	Miners Safety Lamps	u	7.5	0	0	0.75	8.25	EIF
10658	85131040	Magneto Lamps	u	7.5	0	0	0.75	8.25	EIF
10659	85131090	Other	u	7.5	0	0	0.75	8.25	EIF
10660	85139000	Parts	kg.	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10661	85141100	Hot Isostatic Presses	u	7.5	0	0	0.75	8.25	EIF
10662	85141900	Other	u	7.5	0	0	0.75	8.25	E5
10663	85142000	Furnaces And Ovens Functioning By Induction Or Dielectric Loss	u	7.5	0	0	0.75	8.25	EIF
10664	85143100	Electron Beam Furnaces	u	7.5	0	0	0.75	8.25	EIF
10665	85143200	Plasma And Vacuum Arc Furnaces	u	7.5	0	0	0.75	8.25	EIF
10666	85143900	Other	u	7.5	0	0	0.75	8.25	EIF
10667	85144000	Other Equipment For The Heat Treatment Of Materials By Induction Or Dielectric Loss	u	7.5	0	0	0.75	8.25	E5
10668	85149000	Parts	kg.	7.5	0	0	0.75	8.25	E10
10669	85151100	Soldering Irons And Guns	u	10	0	0	1	11	EIF
10670	85151900	Other   Machines And Apparatus For Resistance Weldign Of Metal :	u	10	0	0	1	11	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10671	85152110	Automatic Spot Welding Machinery	u	10	0	0	1	11	EIF
10672	85152120	Automatic Butt Welding Machinery	u	10	0	0	1	11	EIF
10673	85152190	Other	u	10	0	0	1	11	EIF
10674	85152900	Other   Machines And Apparatus For Arc (Including Plasma Arc ) Welding Of Metals :	u	10	0	0	1	11	EIF
10675	85153100	Fully Or Partly Automatic	u	10	0	0	1	11	EIF
10676	85153910	Ac Arc Welding Machinery	u	10	0	0	1	11	EIF
10677	85153920	Argon Arc Welding Machinery	u	10	0	0	1	11	EIF
10678	85153990	Other	u	10	0	0	1	11	EIF
10679	85158010	High Frequency Plastic Welding Machine	u	10	0	0	1	11	EIF
10680	85158090	Other	u	10	0	0	1	11	EIF
10681	85159000	Parts	kg.	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10682	85161000	Electric Instantaneous Or Storage Water Heaters And Immersion Heaters   Electric Space Heating Apparatus And Electric Soil Heating Apparatus:	u	20	0	0	2	22	EIF
10683	85162100	Storage Heating Radiators	u	20	0	0	2	22	EIF
10684	85162900	Other   Electro-Thermic Hair-Dressing Or Hand Drying Apparatus	u	20	0	0	2	22	EIF
10685	85163100	Hair Dryers	u	20	0	0	2	22	EIF
10686	85163200	Other Hair-Dressing Apparatus	u	20	0	0	2	22	EIF
10687	85163300	Hand-Drying Apparatus	u	20	0	0	2	22	EIF
10688	85164000	Electric Smoothing Irons	u	20	0	0	2	22	E5
10689	85165000	Microwave Ovens	u	20	0	0	2	22	EIF
10690	85166000	Other Ovens; Cookers, Cooking Plates Boiling Rings, Grillers And Roasters   Other Electro-Thermic Appliances:	u	20	0	0	2	22	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10691	85167100	Coffee Or Tea Makers	u	20	0	0	2	22	E5
10692	85167200	Toasters	u	20	0	0	2	22	E5
10693	85167910	Electro Thermic Fluid Heater	u	20	0	0	2	22	EIF
10694	85167920	Electrical/Electronic Devices For Repelling Insects (E.G. Mosquitoes Etc.)	u	20	0	0	2	22	EIF
10695	85167990	Other	u	20	0	0	2	22	EIF
10696	85168000	Electric Heating Resistors	u	20	0	0	2	22	E5
10697	85169000	Parts	kg.	10	0	0	1	11	EIF
10698	85171110	Push Button Type	u	0	0	0	0	0	EIF
10699	85171190	Other	u	0	0	0	0	0	EIF
10700	85171300	Smartphones	u	20	0	0	2	22	Exclusion
10701	85171400	Other Telephones For Cellular Networks Or For Other Wireless Networks	u	20	0	0	2	22	E10
10702	85171810	Push Button Type	u	0	0	0	0	0	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10703	85171890	Other	u	0	0	0	0	0	EIF
10704	85176100	Base Stations	u	20	0	0	2	22	Exclusion
10705	85176210	Plcc Equipment	u	0	0	0	0	0	EIF
10706	85176220	Voice Frequency Telegraphy	u	0	0	0	0	0	EIF
10707	85176230	Modems (Modulators- Demodulators)	u	0	0	0	0	0	EIF
10708	85176240	High Bit Rate Digital Subscriber Line System (Hdsl)	u	0	0	0	0	0	EIF
10709	85176250	Digital Loop Carrier System (Dlc)	u	0	0	0	0	0	EIF
10710	85176260	Synchronous Digital Hierarchy System (Sdh)	u	0	0	0	0	0	EIF
10711	85176270	Multiplexer, Statistical Multiplexer	u	0	0	0	0	0	EIF

10712	85176290	<p>All goods other than the following goods, namely: -</p> <p>(a) Wrist wearable devices (commonly known as smart watches);</p> <p>(b) Optical transport equipment;</p> <p>(c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS);</p> <p>(d) Optical Transport Network (OTN) products;</p> <p>(e) IP Radios;</p> <p>(f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;</p> <p>(g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products;</p> <p>(h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products</p>	u	10	0	0	1	11.0	Exclusion
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	85176290	<p>(a) Wrist wearable devices (commonly known as smart watches);</p> <p>(b) Optical transport equipment;</p> <p>(c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS);</p> <p>(d) Optical Transport Network (OTN) products;</p> <p>(e) IP Radios;</p> <p>(f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;</p> <p>(g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products;</p> <p>(h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products</p>	u	20	0	0	2	22.0	Exclusion
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<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10713	85176910	Isdn Terminals	u	0	0	0	0	0	EIF
10714	85176920	Isdn Terminal Adapters	u	0	0	0	0	0	EIF
10715	85176940	X 25 Pads	u	0	0	0	0	0	EIF
10716	85176950	Subscriber End Equipment	u	0	0	0	0	0	EIF
10717	85176960	Set Top Boxes For Gaining Access To The Internet	u	0	0	0	0	0	EIF
10718	85176970	Attachments For Telephones	u	0	0	0	0	0	EIF

10719	85176990	<p>All goods other than the following goods, namely: -</p> <p>(a) Wrist wearable devices (commonly known as smart watches);</p> <p>(b) Optical transport equipment;</p> <p>(c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS);</p> <p>(d) Optical Transport Network (OTN) products;</p> <p>(e) IP Radios;</p> <p>(f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;</p> <p>(g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products;</p> <p>(h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products</p>	u	10	0	0	1	11.0	Exclusion
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	85176990	<p>(a) Wrist wearable devices (commonly known as smart watches);</p> <p>(b) Optical transport equipment;</p> <p>(c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS);</p> <p>(d) Optical Transport Network (OTN) products;</p> <p>(e) IP Radios;</p> <p>(f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;</p> <p>(g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products;</p> <p>(h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products</p>	u	20	0	0	2	22.0	Exclusion
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S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10720	85177100	Aerials And Aerial Reflectors Of All Kinds; Parts Suitable For Use Therewith (other than parts of cellular mobile phones)	u	0	0	0	0	0.0	Exclusion
	85177100	Parts of cellular mobile phones	u	20	0	0	2	22.0	Exclusion
10721	85177910	Populated, Loaded Or Stuffed Printed Circuit Boards - PCBA (other than those for cellular mobile phones)	u	0	0	0	0	0.0	E10
	85177910	PCBA for cellular mobile phones	u	20	0	0	2	22.0	E10
10722	85177990	All goods other than parts of cellular mobile phones, and its inputs/sub-parts	u	0	0	0	0	0.0	Exclusion
	85177990	Parts of cellular mobile phones	u	15	0	0	1.5	16.5	Exclusion
10723	85181000	Microphones And Stands Therefor   Loudspeakers, Whether Or Not Mounted In Their Enclosures :	u	10	0	0	1	11	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10724	85182100	Single Loudspeakers, Mounted In Their Enclosures	u	20	0	0	2	22	E5
10725	85182200	Multiple Loudspeakers, Mounted In The Same Enclosure	u	20	0	0	2	22	E5
10726	85182900	Other	u	20	0	0	2	22	E5
10727	85183000	Headphones And Earphones, Whether Or Not Combined With Microphone, And Sets Consisting Of A Microphone And One Or More Loudspeakers	u	20	0	0	2	22	E7
10728	85184000	Audio-Frequency Electric Amplifiers	u	10	0	0	1	11	E5
10729	85185000	Electric Sound Amplifier Sets	u	10	0	0	1	11	E5
10730	85189000	Parts	u	10	0	0	1	11	E5
10731	85192000	Apparatus Operated By Coins,Banknotes,Bank Cards,Tokens Or By Other Means Of Payment	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10732	85193000	Turntables(Record-Decks)	u	10	0	0	1	11	EIF
10733	85198100	Other: Using Magnetic,Optical Or Semi-Conductor Media	u	10	0	0	1	11	EIF
10734	85198910	Audio Compact Disc Player	u	10	0	0	1	11	EIF
10735	85198920	Compact Disc Changer Including Mini Disc Player/Laser Disc Player	u	10	0	0	1	11	EIF
10736	85198930	Time Code Readers	u	10	0	0	1	11	EIF
10737	85198940	Mp-3 Player	u	10	0	0	1	11	EIF
10738	85198990	Other	u	10	0	0	1	11	EIF
10739	85211011	Professional Video Tape Recorders With ¾” Or 1” Tape	u	10	0	0	1	11	EIF
10740	85211012	Video Recorders Betacam/Betacam Sp/Digital Betacam S-Vhs/Digital-S	u	10	0	0	1	11	EIF
10741	85211019	Other	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10742	85211021	Professional Video Tape Recorders With ¾” Or 1” Tape	u	10	0	0	1	11	EIF
10743	85211022	Video Recorders Betacam/Betacam Sp/Digital Betacam S-Vhs/Digital-S	u	10	0	0	1	11	EIF
10744	85211029	Other   Other	u	10	0	0	1	11	EIF
10745	85211091	Professional Video Tape Recorders With ¾” Or 1 “ Tape Solid State Or Otherwise	u	10	0	0	1	11	EIF
10746	85211092	Video Recorders Betacam/Betacam Sp/Digital Betacam S-Vhs/Digital-S	u	10	0	0	1	11	EIF
10747	85211099	Other	u	10	0	0	1	11	EIF
10748	85219010	Video Duplicating System With Master And Slave Control	u	10	0	0	1	11	EIF
10749	85219020	Dvd Player	u	10	0	0	1	11	EIF
10750	85219090	Digital video Recorder (DVR)/ Network Video Recorder (NVR)	u	20	0	0	2	22.0	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	85219090	Other	u	10	0	0	1	11.0	EIF
10751	85221000	Pick Up Cartridges	kg.	10	0	0	1	11	EIF
10752	85229000	Other	kg.	10	0	0	1	11	EIF
10753	85232100	Cards Incorporating A Magnetic Stripe	u	10	0	0	1	11	EIF
10754	85232910	Other : Audio Cassettes	u	10	0	0	1	11	EIF
10755	85232920	Video Cassette	u	10	0	0	1	11	EIF
10756	85232930	Video Magnetic Tape Including Those In Hubs And Reels, Rolls, Pancakes And Jumbo Rolls	u	10	0	0	1	11	EIF
10757	85232940	¾" And 1" Video Cassette	u	10	0	0	1	11	EIF
10758	85232950	½" Video Cassette Suitable To Work With Beta Cam Beta Cam Sp/M Ii & Vhs Type Vcr	u	10	0	0	1	11	EIF
10759	85232960	Other Video Cassettes And Tapes ¾" And 1" Video Cassette	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10760	85232970	All Kind Of Magnetic Tapes	u	10	0	0	1	11	EIF
10761	85232980	Cartridge Tape	u	10	0	0	1	11	EIF
10762	85232990	Other	u	10	0	0	1	11	EIF
10763	85234110	Compact Disc(Audio/Video)	u	10	0	0	1	11	EIF
10764	85234120	Blank Master Discs(That Is Sub Strate) For Producing Stamper For Compact Disc	u	10	0	0	1	11	EIF
10765	85234130	Matrices For Production Of Records Prepared Record Blank	u	10	0	0	1	11	EIF
10766	85234140	Cartridge Tape	u	10	0	0	1	11	EIF
10767	85234150	1/2' Videocassette Suitable To Work With Digital Vcr	u	10	0	0	1	11	EIF
10768	85234160	Dvd Player	u	10	0	0	1	11	EIF
10769	85234190	Other	u	10	0	0	1	11	EIF
10770	85234910	Compact Disc(Audio)	u	10	0	0	1	11	E5
10771	85234920	Compact Disc(Video)	u	10	0	0	1	11	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10772	85234930	Stamper For Cd Audio. Cd Video And Cd-Rom	u	10	0	0	1	11	EIF
10773	85234940	Dvd	u	10	0	0	1	11	EIF
10774	85234950	Matrices For Production Of Records Prepared Record Blank	u	10	0	0	1	11	EIF
10775	85234960	Cartridge Tape	u	10	0	0	1	11	EIF
10776	85234970	1/2' Videocassette Suitable To Work With Digital Vcr	u	10	0	0	1	11	EIF
10777	85234990	Other	u	10	0	0	1	11	E5
10778	85235100	Solid-State Non-Volatile Storage Devices	u	10	0	0	1	11	EIF
10779	85235210	Sim Cards	u	0	0	0	0	0	EIF
10780	85235220	Memory Cards	u	0	0	0	0	0	EIF
10781	85235290	Other	u	0	0	0	0	0	EIF
10782	85235910	Proximity Cards And Tags	u	0	0	0	0	0	EIF
10783	85235990	Other	u	10	0	0	1	11	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10784	85238010	Other: Gramophone Records	u	10	0	0	1	11	EIF
10785	85238020	Information Technology Software	u	10	0	0	1	11	EIF
10786	85238030	Audio-Visual News Or Audio Visual News	u	10	0	0	1	11	EIF
10787	85238040	Children'S Video Films	u	10	0	0	1	11	EIF
10788	85238050	Video Tapes Of Educational Nature	u	10	0	0	1	11	EIF
10789	85238060	2-D/3D Computer Graphics	u	10	0	0	1	11	EIF
10790	85238090	Other	u	10	0	0	1	11	EIF
10791	85241100	Of Liquid Crystals	u	15	0	0	1.5	16.5	Exclusion
10792	85241200	Of Organic Light-Emitting Diodes (Oled)	u	15	0	0	1.5	16.5	Exclusion
10793	85241900	Other	u	15	0	0	1.5	16.5	Exclusion
10794	85249100	Of Liquid Crystals	u	15	0	0	1.5	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10795	85249200	Of Organic Light-Emitting Diodes (Oled)	u	15	0	0	1.5	16.5	Exclusion
10796	85249900	Other	u	15	0	0	1.5	16.5	Exclusion
10797	85255010	Radio Broadcast Transmitter	u	7.5	0	0	0.75	8.25	EIF
10798	85255020	Tv Broadcast Transmitter	u	7.5	0	0	0.75	8.25	EIF
10799	85255030	Broadcast Equipment Subsystem	u	7.5	0	0	0.75	8.25	EIF
10800	85255040	Communication Jamming Equipments	u	7.5	0	0	0.75	8.25	EIF
10801	85255090	Other	u	7.5	0	0	0.75	8.25	E5
10802	85256000	Transmission Apparatus Incorporating Reception Apparatus	u	0	0	0	0	0	EIF
10803	85258100	High-Speed Goods As Specified In Sub-Heading Note 1 To This Chapter	u	10	0	0	1	11	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10804	85258200	Other, Radiation-Hardened Or Radiation-Tolerant Goods As Specified In Sub-Heading Note 2 To This Chapter	u	10	0	0	1	11	Exclusion
10805	85258300	Other, Night Vision Goods As Specified In Sub-Heading Note 3 To This Chapter	u	10	0	0	1	11	Exclusion
10806	85258900	Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	u	0	0	0	0	0.0	Exclusion
	85258900	CCTV Camera/IP Camera	u	20	0	0	2	22.0	Exclusion
	85258900	Other	u	10	0	0	1	11.0	Exclusion
10807	85261000	Radar Apparatus   Other :	u	7.5	0	0	0.75	8.25	EIF
10808	85269110	Direction Measuring Equipment	u	7.5	0	0	0.75	8.25	EIF
10809	85269120	Instrument Landing System	u	7.5	0	0	0.75	8.25	E5
10810	85269130	Direction Finding Equipment	u	7.5	0	0	0.75	8.25	E5
10811	85269140	Non Directional Beacon	u	7.5	0	0	0.75	8.25	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10812	85269150	Vhf Omni Range Equipment	u	7.5	0	0	0.75	8.25	E5
10813	85269190	Other	u	7.5	0	0	0.75	8.25	E5
10814	85269200	Radio Remote Control Apparatus	u	7.5	0	0	0.75	8.25	EIF
10815	85271200	Pocket-Size Radio Cassette- Players	u	10	0	0	1	11	EIF
10816	85271300	Other Apparatus Combined With Sound Recording Or Reproducing Apparatus	u	10	0	0	1	11	EIF
10817	85271900	Other   Radio-Broadcast Receivers Not Capable Of Operating Without An External Source Of Power, Of A Kind Used In Motor Vehicles:	u	10	0	0	1	11	EIF
10818	85272100	Combined With Sound Recording Or Reproducing Apparatus	u	10	0	0	1	11	E5
10819	85272900	Other   Other	u	10	0	0	1	11	E5

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10820	85279100	Other: Combined With Sound Recording Or Reproducing Apparatus	u	10	0	0	1	11	EIF
10821	85279200	Not Combined With Sound Recording Or Reproducing Apparatus But Combined With A Clock	u	10	0	0	1	11	EIF
10822	85279900	Other	u	10	0	0	1	11	EIF
10823	85284200	Capable Of Directly Connecting To and solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	u	0	0	0	0	0.0	E10
	85284200	Capable Of Directly Connecting To but not solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	u	10	0	0	1	11.0	E10
10824	85284900	Other	u	10	0	0	1	11	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10825	85285200	Capable Of Directly Connecting To and solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	u	0	0	0	0	0.0	EIF
	85285200	Capable Of Directly Connecting To but not solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	u	10	0	0	1	11.0	Exclusion
10826	85285900	Other	u	10	0	0	1	11	Exclusion
10827	85286200	Capable Of Directly Connecting To and solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	u	0	0	0	0	0.0	EIF
	85286200	Capable Of Directly Connecting To but not solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	u	10	0	0	1	11.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10828	85286900	Other	u	10	0	0	1	11	Exclusion
10829	85287100	Reception Apparatus For Television, Whether Or Not Incorporating Radio-Broadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus: Not Designed To Incorporate A Video Display Or Screen	u	20	0	0	2	22	Exclusion
10830	85287211	Other, Colour: Television Set Of Screen Size Upto 36 Cm	u	20	0	0	2	22	EIF
10831	85287212	Television Set Of Screen Size Exceeding 36Cm But Not Exceeding 54Cm	u	20	0	0	2	22	EIF
10832	85287213	Television Set Of Screen Size Exceeding 54 Cm But Not Exceeding 68Cm	u	20	0	0	2	22	EIF
10833	85287214	Television Set Of Screen Size Exceeding 68 Cm But Not Exceeding 74Cm	u	20	0	0	2	22	EIF

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10834	85287215	Television Set Of Screen Size Exceeding 74 Cm But Not Exceeding 87Cm	u	20	0	0	2	22	EIF
10835	85287216	Television Set Of Screen Size Exceeding 87 Cm But Not Exceeding 105Cm	u	20	0	0	2	22	EIF
10836	85287217	Television Set Of Screen Size Exceeding 105 Cm	u	20	0	0	2	22	EIF
10837	85287218	Liquid Crystal Display Television Set Of Screen Size Below 63 Cm	u	20	0	0	2	22	EIF
10838	85287219	Other	u	20	0	0	2	22	Exclusion
10839	85287310	Liquid Crystal Display Television Set Of Screen Size Below 25 Cm	u	10	0	0	1	11	EIF
10840	85287390	Other	u	10	0	0	1	11	E5
10841	85291011	For Communication Jamming Equipment	u	7.5	0	0	0.75	8.25	EIF
10842	85291012	For Amateur Radio Communication Equipment	u	7.5	0	0	0.75	8.25	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10843	85291019	Other   Other Aerials Or Antenna:	u	10	0	0	1	11	EIF
10844	85291021	For Communication Jamming Equipment	u	7.5	0	0	0.75	8.25	EIF
10845	85291022	For Amateur Radio Communication Equipment	u	7.5	0	0	0.75	8.25	EIF
10846	85291029	Other  Other	u	10	0	0	1	11	EIF
10847	85291091	For Communication Jamming Equipment	u	7.5	0	0	0.75	8.25	EIF
10848	85291092	For Amateur Radio Communication Equipment	u	7.5	0	0	0.75	8.25	EIF
10849	85291099	Other	u	10	0	0	1	11	EIF
10850	85299010	For Communication Jamming Equipment	u	7.5	0	0	0.75	8.25	EIF
10851	85299020	For Amateur Radio Communication Equipment	u	7.5	0	0	0.75	8.25	EIF
10852	85299090	Other	u	10	0	0	1	11	E5
10853	85301010	For Railways	u	7.5	0	0	0.75	8.25	EIF

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10854	85301020	For Tramways	u	7.5	0	0	0.75	8.25	EIF
10855	85308000	Other Equipment	u	7.5	0	0	0.75	8.25	EIF
10856	85309000	Parts	kg.	7.5	0	0	0.75	8.25	EIF
10857	85311010	Burglar Alarm	u	10	0	0	1	11	E5
10858	85311020	Fire Alarm	u	10	0	0	1	11	E5
10859	85311090	Other	u	10	0	0	1	11	E5
10860	85312000	Indicator Panels Incorporating Liquid Crystal Devices (Lcd) Or Light-Emitting Diodes (Led)	u	0	0	0	0	0	EIF
10861	85318000	Other Apparatus	u	10	0	0	1	11	EIF
10862	85319000	Parts	kg.	10	0	0	1	11	EIF
10863	85321000	Fixed Capacitors Designed For Use In 50/60 Hz Circuits And Having A Reactive Power Handling Capacity Of Not Less Than 0.5 Kva (Power Capacitors)   Other Fixed Capacitors	u	0	0	0	0	0	EIF

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10864	85322100	Tantalum	u	0	0	0	0	0	EIF
10865	85322200	Aluminum Electrolytic	u	0	0	0	0	0	EIF
10866	85322300	Ceramic Dielectric, Single Layer	u	0	0	0	0	0	EIF
10867	85322400	Ceramic Dielectric Multilayer	u	0	0	0	0	0	EIF
10868	85322500	Dielectric Of Paper Or Plastics	u	0	0	0	0	0	EIF
10869	85322910	Of Dielectric Of Mica	u	0	0	0	0	0	EIF
10870	85322990	Other	u	0	0	0	0	0	EIF
10871	85323000	Variable Or Adjustable (Pre- Set) Capacitors	u	0	0	0	0	0	EIF
10872	85329000	Parts	u	0	0	0	0	0	EIF
10873	85331000	Fixed Carbon Resistors, Composition Or Film Types   Other Fixed Resistors:	u	0	0	0	0	0	EIF
10874	85332111	Of Nichrome	u	0	0	0	0	0	EIF
10875	85332119	Other   Of Insulated Wire	u	0	0	0	0	0	EIF

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10876	85332121	Of Nichrome	u	0	0	0	0	0	EIF
10877	85332129	Other	u	0	0	0	0	0	EIF
10878	85332911	Of Nichrome	u	0	0	0	0	0	EIF
10879	85332919	Other   Of Insulated Wire	u	0	0	0	0	0	EIF
10880	85332921	Of Nichrome	u	0	0	0	0	0	EIF
10881	85332929	Other   Wirewound Variable Resistors, Including Rheostats And Potentiometers:	u	0	0	0	0	0	EIF
10882	85333110	Potentiometers	u	0	0	0	0	0	EIF
10883	85333120	Rheostats	u	0	0	0	0	0	EIF
10884	85333190	Other	u	0	0	0	0	0	EIF
10885	85333910	Potentiometers	u	0	0	0	0	0	EIF
10886	85333920	Rheostats	u	0	0	0	0	0	EIF
10887	85333990	Other	u	0	0	0	0	0	EIF
10888	85334010	Potentiometers	u	0	0	0	0	0	EIF

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10889	85334020	Rheostats	u	0	0	0	0	0	EIF
10890	85334030	Thermistors	u	0	0	0	0	0	EIF
10891	85334090	Other	u	0	0	0	0	0	EIF
10892	85339000	Parts	u	0	0	0	0	0	EIF
10893	85340000	Printed Circuits	u	0	0	0	0	0	EIF
10894	85351010	For Switches Having Rating Upto 15 Amps Rewireable	u	10	0	0	1	11	EIF
10895	85351020	For Switches Having Rating Above 15 Amps High Rupturing Capacity/Rewireable	u	10	0	0	1	11	EIF
10896	85351030	Other Rewireable Fuses	u	10	0	0	1	11	EIF
10897	85351040	Other High Rupturing Capacity Fuses	u	10	0	0	1	11	EIF
10898	85351050	Fuses Gear	u	10	0	0	1	11	EIF
10899	85351090	Other   Automatic Circuit Breakers:	u	10	0	0	1	11	EIF

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10900	85352111	For A Vollage Of 11 Kv	u	10	0	0	1	11	EIF
10901	85352112	For A Vollage Of 33 Kv	u	10	0	0	1	11	EIF
10902	85352113	For A Vollage Of 66 Kv	u	10	0	0	1	11	EIF
10903	85352119	Other   Vaccum Circuit Breakers:	u	10	0	0	1	11	EIF
10904	85352121	For A Vollage Of 11 Kv	u	10	0	0	1	11	EIF
10905	85352122	For A Vollage Of 33 Kv	u	10	0	0	1	11	EIF
10906	85352123	For A Vollage Of 66 Kv	u	10	0	0	1	11	EIF
10907	85352129	Other	u	10	0	0	1	11	E7
10908	85352190	Other	u	10	0	0	1	11	EIF
10909	85352911	For A Vollage Of 132 Kv	u	10	0	0	1	11	E7
10910	85352912	For A Vollage Of 220 Kv	u	10	0	0	1	11	E7
10911	85352913	For A Vollage Of 400 Kv	u	10	0	0	1	11	E7
10912	85352919	Other   Vaccum Circuit Breakers:	u	10	0	0	1	11	E7

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10913	85352921	For A Voltage Of 132 Kv	u	10	0	0	1	11	E7
10914	85352922	For A Voltage Of 220 Kv	u	10	0	0	1	11	E7
10915	85352923	For A Voltage Of 400 Kv	u	10	0	0	1	11	E7
10916	85352929	Other	u	10	0	0	1	11	E7
10917	85352990	Other	u	10	0	0	1	11	EIF
10918	85353010	Of Plastic	u	10	0	0	1	11	EIF
10919	85353090	Other	u	10	0	0	1	11	EIF
10920	85354010	Lighting Arresters	u	7.5	0	0	0.75	8.25	EIF
10921	85354020	Voltage Limiters	u	7.5	0	0	0.75	8.25	EIF
10922	85354030	Surge Suppressors	u	7.5	0	0	0.75	8.25	EIF
10923	85359010	Motor Starters For Ac Motors	u	7.5	0	0	0.75	8.25	EIF
10924	85359020	Control Gear And Starters For Dc Motors	u	7.5	0	0	0.75	8.25	EIF
10925	85359030	Other Control & Switch Gear	u	7.5	0	0	0.75	8.25	E7

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10926	85359040	Junction Boxes	u	7.5	0	0	0.75	8.25	EIF
10927	85359090	Other	u	7.5	0	0	0.75	8.25	E7
10928	85361010	For Switches Having Rating Upto 15 Amps, Rewireable	u	10	0	0	1	11	EIF
10929	85361020	For Switches Having Rating Above 15 Amps High Rupturing Capacity/Rewireable	u	10	0	0	1	11	EIF
10930	85361030	Other Rewireable Fuses	u	10	0	0	1	11	EIF
10931	85361040	Other High Rupturing Capacity Fuses	u	10	0	0	1	11	E10
10932	85361050	Fuses Gear	u	10	0	0	1	11	EIF
10933	85361060	Electronic Fuses	u	10	0	0	1	11	EIF
10934	85361090	Other	u	10	0	0	1	11	E7
10935	85362010	Air Circuit Breakers	u	10	0	0	1	11	EIF
10936	85362020	Moulded Case Circuit Breakers	u	10	0	0	1	11	E7
10937	85362030	Miniature Circuit Breakers	u	10	0	0	1	11	EIF



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10938	85362040	Earth Leak Circuit Breakers	u	10	0	0	1	11	E7
10939	85362090	Other	u	10	0	0	1	11	E7
10940	85363000	Other Apparatus For Protecting Elelctrcial Circuits   Relays:	u	10	0	0	1	11	E7
10941	85364100	For A Voltage Not Exceeding 60V	u	10	0	0	1	11	E10
10942	85364900	Other	u	10	0	0	1	11	E10
10943	85365010	Control And Switch Gears :	u	10	0	0	1	11	E5
10944	85365020	Other Switches Of Plastic	u	10	0	0	1	11	E5
10945	85365090	Other   Lamp-Holders Plugs And Sockets:	u	10	0	0	1	11	E5
10946	85366110	Of Plastic	u	10	0	0	1	11	E5
10947	85366190	Of Other Materials	u	10	0	0	1	11	EIF
10948	85366910	Of Plastic	u	10	0	0	1	11	E5
10949	85366990	Of Other Materials	u	10	0	0	1	11	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
10950	85367000	Connectors For Optical Fibres,Optical Fibre Bundles Or Cables	u	7.5	0	0	0.75	8.25	EIF
10951	85369010	Motor Starters For Ac Motors	u	10	0	0	1	11	E5
10952	85369020	Motor Starters For Dc Motors	u	10	0	0	1	11	E5
10953	85369030	Junction Boxes	u	10	0	0	1	11	E7
10954	85369090	Other	u	10	0	0	1	11	E5
10955	85371000	For A Voltage Not Exceeding 1,000 V	kg.	7.5	0	0	0.75	8.25	E5
10956	85372000	For A Voltage Exceeding 1,000 V	kg.	7.5	0	0	0.75	8.25	EIF
10957	85381010	Control Panels For Industrial Use	u	7.5	0	0	0.75	8.25	EIF
10958	85381090	Other	kg.	7.5	0	0	0.75	8.25	EIF
10959	85389000	Other	kg.	7.5	0	0	0.75	8.25	EIF

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10960	85391000	Scaled Beam Lamp Units   Other Filament Lamps, Excluding Ultra Violet Or Infra- Red Lamps:	u	15	0	0	1.5	16.5	E5
10961	85392110	Miniature Halogen Lamps With Fittings	u	10	0	0	1	11	E7
10962	85392120	Other For Automobiles	u	15	0	0	1.5	16.5	EIF
10963	85392190	Other	u	10	0	0	1	11	EIF
10964	85392200	Other, Of A Power Not Exceeding 200 W And For A Voltage Exceeding 100 V	u	10	0	0	1	11	E5
10965	85392910	Of Retail Sale Price Not Exceeding Rupees 20 Per Bulb	u	10	0	0	1	11	E7
10966	85392920	Bulb, For Torches	u	10	0	0	1	11	E7
10967	85392930	Miniature Bulbs	u	10	0	0	1	11	E7
10968	85392940	Other For Automobile Lamps	u	15	0	0	1.5	16.5	EIF
10969	85392990	Other   Discharge Lamps, Other Than Ultra-Violet Lamps:	u	10	0	0	1	11	EIF

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10970	85393110	Compact Fluorescent Lamps	u	10	0	0	1	11	EIF
10971	85393190	Other	u	10	0	0	1	11	EIF
10972	85393210	Mercury Vapour Lamp	u	10	0	0	1	11	E5
10973	85393220	Sodium Vapour Lamp	u	10	0	0	1	11	EIF
10974	85393230	Metal Halide Lamps	u	10	0	0	1	11	E5
10975	85393910	Triphosphor Energy Efficient Fluorescent Lamps	u	10	0	0	1	11	EIF
10976	85393990	Other   Ultra-Violet Or Infra-Red Lamps; Arc Lamps	u	10	0	0	1	11	EIF
10977	85394100	Arc-Lamps	u	10	0	0	1	11	EIF
10978	85394900	Other Including Photo-Optic Lamps	u	10	0	0	1	11	EIF
10979	85395100	Light-Emitting Diode (Led) Modules	u	20	0	0	2	22	E5
10980	85395200	Light-Emitting Diode (Led) Lamps	u	20	0	0	2	22	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
10981	85399010	Parts Of Fluorescent Tube Lamps	kg.	10	0	0	1	11	E7
10982	85399020	Parts Of Arc Lamps	kg.	10	0	0	1	11	E7
10983	85399090	Other	kg.	10	0	0	1	11	Exclusion
10984	85401110	Television Picture Tubes Of 20” And 21” Size, Except 21” Flat And Full Square (F&Fst) Colour Tv Picture Tubes	u	10	0	0	1	11	E10
10985	85401120	Video Monitor Cathode-Ray Tubes	u	10	0	0	1	11	E10
10986	85401190	Other	u	10	0	0	1	11	Exclusion
10987	85401200	Monochrome	u	10	0	0	1	11	E10
10988	85402000	Television Camera Tubes; Image Converters And Intensifiers; Other Photo Cathode Tubes	u	10	0	0	1	11	Exclusion
10989	85404010	Data/Graphic Display Tubes, Monochrome	u	10	0	0	1	11	E10

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10990	85404020	Data Or Graphic Display Tubes, Colour, With A Phosphor Dot Screen Pitch Smaller Than 0.4 Mm	u	0	0	0	0	0	EIF
10991	85406000	Other Cathode-Ray Tubes	u	10	0	0	1	11	EIF
10992	85407100	Magnetrons	u	10	0	0	1	11	EIF
10993	85407900	Other   Other Valves And Tubes:	u	10	0	0	1	11	EIF
10994	85408100	Receiver Or Amplifier Valves And Tubes	u	10	0	0	1	11	E5
10995	85408900	Other   Parts:	u	10	0	0	1	11	EIF
10996	85409100	Of Cathode-Ray Tubes	kg.	10	0	0	1	11	E5
10997	85409900	Other	kg.	10	0	0	1	11	EIF
10998	85411000	Diodes, Other Than Photosensitive Or Light- Emitting Diodes (Led	u	0	0	0	0	0	EIF
10999	85412100	With A Dissipation Rate Of Less Than 1 W	u	0	0	0	0	0	EIF

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11000	85412900	Other	u	0	0	0	0	0	EIF
11001	85413010	Thyristors	u	0	0	0	0	0	EIF
11002	85413090	Other	u	0	0	0	0	0	EIF
11003	85414100	Light-Emitting Diodes (Led)	u	0	0	0	0	0	EIF
11004	85414200	Goods for use solely and exclusively with products covered under the ITA-1 agreement	u	0	0	0	0	0.0	EIF
	85414200	Other	u	25	0	0	2.5	27.5	Exclusion
11005	85414300	Good for use solely and exclusively with products covered under the ITA-1 agreement	u	0	0	0	0	0.0	EIF
	85414300	Other	u	40	0	0	4	44.0	Exclusion
11006	85414900	Other	u	40 (w.e.f 1.4.22)	0	0	4 (w.e.f 1.4.22)	44	Exclusion
11007	85415100	Semiconductor-Based Transducers	u	0	0	0	0	0	EIF

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11008	85415900	Other	u	0	0	0	0	0	Exclusion
11009	85416000	Mounted Piezo-Electric Crystals	u	0	0	0	0	0	EIF
11010	85419000	Parts	kg.	0	0	0	0	0	EIF
11011	85423100	Processors And Controllers, Whether Or Not Combined With Memories, Converters, Logic Circuits, Amplifiers, Clock And Timing Circuits Or Other	u	0	0	0	0	0	EIF
11012	85423200	Memories	u	0	0	0	0	0	EIF
11013	85423300	Amplifiers	u	0	0	0	0	0	EIF
11014	85423900	Other	u	0	0	0	0	0	EIF
11015	85429000	Parts	kg.	0	0	0	0	0	EIF
11016	85431010	Particle Accelerators: Ion Implanters For Doping Semi Conductor Materials	u	0	0	0	0	0	EIF



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11017	85431020	Vane Graff, Cock-Croft, Walton Accelerators	u	7.5	0	0	0.75	8.25	EIF
11018	85431030	Synchrocyclotrons, Synchrotrons	u	7.5	0	0	0.75	8.25	EIF
11019	85431090	Other Including Cyclotrons	u	7.5	0	0	0.75	8.25	EIF
11020	85432010	Sweep Generators	u	7.5	0	0	0.75	8.25	EIF
11021	85432020	Impulse Generators	u	7.5	0	0	0.75	8.25	EIF
11022	85432030	Tacho Generators	u	7.5	0	0	0.75	8.25	EIF
11023	85432090	Other	u	7.5	0	0	0.75	8.25	EIF
11024	85433000	Machines And Apparatus For Electroplating, Electrolysis Or Electrophoresis	u	7.5	0	0	0.75	8.25	EIF
11025	85434000	Electronic Cigarettes And Similar Personal Electric Vaporising Devices	u	7.5	0	0	0.75	8.25	Exclusion
11026	85437011	Proximity Cards And Tags	u	0	0	0	0	0	EIF
11027	85437012	Metal Detector	u	7.5	0	0	0.75	8.25	E5

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11028	85437013	Mine Detector	u	7.5	0	0	0.75	8.25	E5
11029	85437019	Other  Audio Special Effect Equipment	u	7.5	0	0	0.75	8.25	E5
11030	85437021	Digital Reverberators	u	7.5	0	0	0.75	8.25	EIF
11031	85437022	Mixing Systems Or Consoles	u	7.5	0	0	0.75	8.25	E5
11032	85437029	Other   Video Special Effect Equipments	u	7.5	0	0	0.75	8.25	E5
11033	85437031	Video Mixing System Or Consoles	u	7.5	0	0	0.75	8.25	EIF
11034	85437032	Video Effect System	u	7.5	0	0	0.75	8.25	EIF
11035	85437033	Digital Layering Machine	u	7.5	0	0	0.75	8.25	EIF
11036	85437034	Paint Box	u	7.5	0	0	0.75	8.25	EIF
11037	85437035	Video Typewriter	u	7.5	0	0	0.75	8.25	e5
11038	85437036	Video Matting Machines	u	7.5	0	0	0.75	8.25	EIF
11039	85437039	Other   Edit Control Unit	u	7.5	0	0	0.75	8.25	EIF

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11040	85437041	Computerised Editing System Controlling More Than Three Video Editing Machines	u	7.5	0	0	0.75	8.25	EIF
11041	85437042	Other Video Control Units	u	7.5	0	0	0.75	8.25	EIF
11042	85437049	Other	u	7.5	0	0	0.75	8.25	Exclusion
11043	85437050	Colour Correctors   Amplifier	u	7.5	0	0	0.75	8.25	EIF
11044	85437061	Broadcast Amplifier	u	7.5	0	0	0.75	8.25	Exclusion
11045	85437062	Limiting Amplifier, Video Distribution Amplifier And Stabilising Amplifiers	u	7.5	0	0	0.75	8.25	EIF
11046	85437069	Other   Graphic Equaliser And Synthesised Receivers	u	7.5	0	0	0.75	8.25	E5
11047	85437071	Graphic Equalisers	u	7.5	0	0	0.75	8.25	EIF
11048	85437072	Synthesised Receivers   Other	u	7.5	0	0	0.75	8.25	EIF

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11049	85437091	Rf (Radio Frequency) Power Amplifiers And Noise Generators For Communication Jamming Equipment, Static/Mobile/Manportable	u	7.5	0	0	0.75	8.25	E5
11050	85437092	Equipment/Gadgets Based On Solar Energy	u	7.5	0	0	0.75	8.25	Exclusion
11051	85437093	Professional Beauty Care Equipment	u	7.5	0	0	0.75	8.25	EIF
11052	85437094	Audio Video Stereo Encoders	u	7.5	0	0	0.75	8.25	EIF
11053	85437095	Time Code Generator	u	7.5	0	0	0.75	8.25	EIF
11054	85437099	Other	u	7.5	0	0	0.75	8.25	Exclusion
11055	85439000	Parts	u	7.5	0	0	0.75	8.25	Exclusion
11056	85441110	Enamelled	m	10	0	0	1	11	E7
11057	85441190	Other	m	10	0	0	1	11	E7
11058	85441910	Asbestos Covered	m	10	0	0	1	11	EIF
11059	85441920	Plastic Insulated	m	10	0	0	1	11	E7

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11060	85441930	Rubber Insulated	m	10	0	0	1	11	EIF
11061	85441990	Other	m	10	0	0	1	11	E5
11062	85442010	Co-Axial Cable	m	10	0	0	1	11	E7
11063	85442090	Other	m	10	0	0	1	11	EIF
11064	85443000	Ignition Wiring Sets And Other Wiring Sets Of A Kind Used In Vehicles, Aircraft Or Ships   Other Electric Conductors, For A Voltage Not Exceeding 1,000V:	m	15	0	0	1.5	16.5	E5
11065	85444210	Paper Insulated	m	10	0	0	1	11	E5
11066	85444220	Plastic Insulated	m	10	0	0	1	11	E7
11067	85444230	Rubber Insulated	m	10	0	0	1	11	e5
11068	85444291	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	m	0	0	0	0	0.0	E5

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	85444291	Electric conductors, for a voltage exceeding 80V, but not exceeding 1000V, of a kind used in telecommunication	m	0	0	0	0	0.0	E5
	85444291	Other	m	10	0	0	1	11.0	E5
	85444291	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E5
11069	85444292	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	m	0	0	0	0	0.0	E5
	85444292	Electric conductors, for a voltage exceeding 80V, but not exceeding 1000V, of a kind used in telecommunication	m	0	0	0	0	0.0	E5
	85444292	Other	m	10	0	0	1	11.0	E5
	85444292	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E5

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11070	85444293	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	m	0	0	0	0	0.0	E5
	85444293	Electric conductors, for a voltage exceeding 80V, but not exceeding 1000V, of a kind used in telecommunication	m	0	0	0	0	0.0	E5
	85444293	Other	m	10	0	0	1	11.0	E5
	85444293	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E5
11071	85444299	Other	m	10	0	0	1	11	E5
11072	85444910	Paper Insulated	m	10	0	0	1	11	E7
11073	85444920	Plastic Insulated	m	10	0	0	1	11	E7
11074	85444930	Rubber Insulated   Other	m	10	0	0	1	11	EIF
11075	85444991	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	m	0	0	0	0	0.0	E7

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	85444991	Other	m	10	0	0	1	11.0	E7
	85444991	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E7
11076	85444992	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	m	0	0	0	0	0.0	E7
	85444992	Other	m	10	0	0	1	11.0	E7
	85444992	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E7
11077	85444993	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	m	0	0	0	0	0.0	EIF
	85444993	Other	m	10	0	0	1	11.0	EIF
	85444993	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	EIF
11078	85444999	Other	m	10	0	0	1	11	E5
11079	85446010	Papers Insulated	m	10	0	0	1	11	E7



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11080	85446020	Paper Insulated Cables	m	10	0	0	1	11	E7
11081	85446030	Plastic Insulated Cables	m	10	0	0	1	11	EIF
11082	85446090	Other	m	10	0	0	1	11	E7
11083	85447010	Lead Alloy Sheathed Cables For Lighting Purposes	m	0	0	0	0	0	EIF
11084	85447090	Others	m	0	0	0	0	0	EIF
11085	85451100	Of A Kind Used For Furnaces	kg.	7.5	0	0	0.75	8.25	EIF
11086	85451900	Other	kg.	7.5	0	0	0.75	8.25	EIF
11087	85452000	Brushes	kg.	7.5	0	0	0.75	8.25	EIF
11088	85459010	Arc Lamp Carbon	kg.	7.5	0	0	0.75	8.25	EIF
11089	85459020	Battery Carbon	kg.	7.5	0	0	0.75	8.25	EIF
11090	85459090	Other	kg.	7.5	0	0	0.75	8.25	EIF
11091	85461000	Of Glass	kg.	7.5	0	0	0.75	8.25	EIF
11092	85462011	Porcelain Below 6.6 Kv	kg.	7.5	0	0	0.75	8.25	EIF

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11093	85462019	Other   Porcelain Post Insulators	kg.	7.5	0	0	0.75	8.25	EIF
11094	85462021	Below 6.6 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11095	85462022	6.6 Kv Or Above But Upto 11 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11096	85462023	Above 11 Kv But Upto 66 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11097	85462024	Above 66 Kv But Upto 132 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11098	85462029	Above 132 Kv   Porcelain Pin Insulators	kg.	7.5	0	0	0.75	8.25	EIF
11099	85462031	Below 6.6 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11100	85462032	6.6 Kv To 11 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11101	85462033	Above 11 Kv Upto 66 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11102	85462039	Above 66 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11103	85462040	Other High Tension Procelain Solid Core Insulators	kg.	7.5	0	0	0.75	8.25	EIF

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11104	85462050	Other Low Tension Procelain Insulators Including Telegraph & Telephone Insulators	kg.	7.5	0	0	0.75	8.25	EIF
11105	85462090	Other	kg.	7.5	0	0	0.75	8.25	EIF
11106	85469010	Heat Shrinkable Components	kg.	7.5	0	0	0.75	8.25	E7
11107	85469090	Other	kg.	7.5	0	0	0.75	8.25	E7
11108	85471010	Porcelain Bushing Below 6.6 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11109	85471020	Porcelain Bushings 6.6 Kv Or Above But Below 11 Kv	kg.	7.5	0	0	0.75	8.25	EIF
11110	85471030	Porcelain Bushings Above 11 Kv Or Above But Upto 66Kv	kg.	7.5	0	0	0.75	8.25	EIF
11111	85471040	Porcelain Bushings Above 66 Kv Or Above	kg.	7.5	0	0	0.75	8.25	EIF
11112	85471090	Other	kg.	7.5	0	0	0.75	8.25	EIF
11113	85472000	Insulating Fittings Of Plastics	kg.	7.5	0	0	0.75	8.25	EIF
11114	85479010	Electrical Insulating Fittings Of Glass	kg.	7.5	0	0	0.75	8.25	EIF

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11115	85479020	Electrical Conduit Tubing & Joints Therefor, Of Base Metal Lined With Insulating Material	kg.	7.5	0	0	0.75	8.25	EIF
11116	85479090	Other	kg.	7.5	0	0	0.75	8.25	EIF
11117	85480000	Electrical Parts Of Machinery Or Apparatus, Not Specified Or Included Elsewhere In This Chapter	u	10	0	0	1	11	EIF
11118	85491100	Waste And Scrap Of Lead-Acid Accumulators; Spent Lead-Acid Accumulators	kg.	10	0	0	1	11	EIF
11119	85491200	Other, Containing Lead, Cadmium Or Mercury	kg.	10	0	0	1	11	R10 to 50%
11120	85491300	Sorted By Chemical Type And Not Containing Lead, Cadmium Or Mercury	kg.	10	0	0	1	11	R10 to 50%
11121	85491400	Unsorted And Not Containing Lead, Cadmium Or Mercury	kg.	10	0	0	1	11	R10 to 50%
11122	85491900	Other	kg.	10	0	0	1	11	R10 to 50%

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11123	85492100	Containing Primary Cells, Primary Batteries, Electric Accumulators, Mercury- Switches, Glass From Cathode Ray Tubes Or Other Activated Glass, Or Electrical Or Electronic Components Containing Cadmium, Mercury, Lead Or Polychlorinated Biphenyls (Pcbs)	kg.	10	0	0	1	11	Exclusion
11124	85492900	Other	kg.	10	0	0	1	11	Exclusion
11125	85493100	Containing Primary Cells, Primary Batteries, Electric Accumulators, Mercury- Switches, Glass From Cathode Ray Tubes Or Other Activated Glass, Or Electrical Or Electronic Components Containing Cadmium, Mercury, Lead Or Polychlorinated Biphenyls (Pcbs)	kg.	10	0	0	1	11	Exclusion
11126	85493900	Other	kg.	10	0	0	1	11	Exclusion

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11127	85499100	Containing Primary Cells, Primary Batteries, Electric Accumulators, Mercury- Switches, Glass From Cathode Ray Tubes Or Other Activated Glass, Or Electrical Or Electronic Components Containing Cadmium, Mercury, Lead Or Polychlorinated Biphenyls (Pcbs)	kg.	10	0	0	1	11	Exclusion
11128	85499900	Other	kg.	10	0	0	1	11	Exclusion
11129	86011000	Powered From An External Source Of Electricity	u	10	0	0	1	11	EIF
11130	86012000	Powered By Electric Accumulators	u	10	0	0	1	11	EIF
11131	86021000	Diesel Electric Locomotives	u	10	0	0	1	11	EIF
11132	86029010	Steam Locomotives And Tenders Thereof	u	10	0	0	1	11	EIF
11133	86029090	Other	u	10	0	0	1	11	EIF
11134	86031000	Powered From An External Source Of Electricity	u	10	0	0	1	11	EIF

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11135	86039000	Other	u	10	0	0	1	11	EIF
11136	86040000	Railway Or Tramway Maintenance Or Service Vehicles, Wthether Or Not Self- Propelled (For Example, Workshops Cranes, Ballast Tampers, Track-Liners, Testing Coaches And Track Inspection Vehicles)	u	7.5	0	0	0.75	8.25	EIF
11137	86050000	Railway Or Tramway Passenger Coaches, Not Self-Propelled; Luggar Vans, Port Office Coaches And Other Special Purpose Railway Or Tramway Coaches, Not Self-Propelled (Excluding Those Of Heading No, 8604)	u	10	0	0	1	11	EIF
11138	86061010	Four Wheeler Tank Wagons Of Pay-Load Exceeding 23 Tones	u	10	0	0	1	11	EIF
11139	86061020	Eight Wheeler Tank Wagons Of Pay-Load Not Exceeding 60 Tones	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%)) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11140	86061090	Other	u	10	0	0	1	11	EIF
11141	86063000	Self Discharging Vans And Wagons, Other Than Those Of Sub Heading 8606 10 Or   Other	u	10	0	0	1	11	EIF
11142	86069110	Meter Guage Eight Wheeler Covered Wagons Of Pay-Load Not Exceeding 38 Tones	u	10	0	0	1	11	EIF
11143	86069120	Broad Guage Eight Wheeler Covered Wagons Of Pay-Load Not Exceeding 60 Tones	u	10	0	0	1	11	EIF
11144	86069190	Other	u	10	0	0	1	11	EIF
11145	86069210	Bogie Eight Wheeler Wagons Of Pay-Load Not Exceeding 60 Tones	u	10	0	0	1	11	EIF
11146	86069220	Broad Guage Bogie Eight Wheeler Wagons Of Pay-Load Exceeding 60 Tones But Not Exceeding 67 Tones	u	10	0	0	1	11	EIF
11147	86069290	Other	u	10	0	0	1	11	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11148	86069900	Other	u	10	0	0	1	11	EIF
11149	86071100	Driving Bogies And Bissel Bogies	kg.	10	0	0	1	11	EIF
11150	86071200	Other Bogies And Bissel Bogies	kg.	10	0	0	1	11	EIF
11151	86071910	Axles, Wheels For Coaches, Van And Wagons ( Rolling Stock )	kg.	10	0	0	1	11	EIF
11152	86071920	Axles And Wheels For Locomotives	kg.	10	0	0	1	11	EIF
11153	86071930	Axle Boxes (Lubricating Or Grease Box)	kg.	10	0	0	1	11	EIF
11154	86071990	Other Parts Of Axles And Wheels   Brakes And Parts Thereof :	kg.	10	0	0	1	11	EIF
11155	86072100	Air Brakes And Parts Thereof	kg.	10	0	0	1	11	EIF
11156	86072900	Other	kg.	10	0	0	1	11	EIF
11157	86073010	Buffers And Coupling Devices	kg.	10	0	0	1	11	EIF
11158	86073090	Other   Other :	kg.	10	0	0	1	11	EIF

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11159	86079100	Of Locomotives	kg.	10	0	0	1	11	EIF
11160	86079910	Parts Of Coach Work Of Railway Running Stock	kg.	10	0	0	1	11	EIF
11161	86079920	Parts Of Tramway, Locomotives And Running Stock	kg.	10	0	0	1	11	EIF
11162	86079930	Hydraulic Shock Absorbers For Railway Bogies	kg.	10	0	0	1	11	EIF
11163	86079990	Other	kg.	10	0	0	1	11	EIF
11164	86080010	Railway And Tramway Track Fixtures And Fittings	kg.	10	0	0	1	11	EIF
11165	86080020	Mechanical Equipment, Not Electrically Powered For Signalling To Or Controlling Road Rail Or Other Vehicles, Ships Or Aircraft	kg.	10	0	0	1	11	EIF
11166	86080030	Other Traffic Control Equipment For Railways	kg.	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11167	86080040	Other Traffic Control Equipment For Roads Or Inland Waterways And Including Automatic Traffic Control Equipment For Use At Ports And Airports	kg.	10	0	0	1	11	EIF
11168	86080090	Other	kg.	10	0	0	1	11	EIF
11169	86090000	Containers (Including Containers For The Transport Of Fluids) Specially Designed And Equipped For Carriage By One Or More Modes Of Transport (Refrigerated)	u	5	0	0	0.5	5.5	EIF
	86090000	Containers (Including Containers For The Transport Of Fluids) Specially Designed And Equipped For Carriage By One Or More Modes Of Transport (Non-Refrigerated)	u	10			1	11.0	EIF
11170	87011000	Single Axle Tractors	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11171	87012100	With Only Compression-Ignition Internal Combustion Piston Engine (Diesel Or Semi-Diesel)	u	10	0	0	1	11	EIF
11172	87012200	With both compression-ignition internal combustion piston engine (diesel or semi-diesel and electric motor as motors for propulsion	u	10	0	0	1	11	EIF
11173	87012300	With bth compression-ignition internal combustion piston engine and electric motor as motors for propulsion	u	10	0	0	1	11	EIF
11174	87012400	With only electric motor for propulsion	u	10	0	0	1	11	EIF
11175	87012900	Other	u	10	0	0	1	11	EIF
11176	87013011	Of Engine Capacity Not Exceeding 1800 Cc	u	10	0	0	1	11	EIF
11177	87013019	Other   Other:	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11178	87013091	Of Engine Capacity Not Exceeding 1800 Cc	u	10	0	0	1	11	EIF
11179	87013099	Other	u	10	0	0	1	11	EIF
11180	87019100	Not Exceeding 18 Kw	u	10	0	0	1	11	E10
11181	87019200	Exceeding 18 Kw But Not Exceeding 37 Kw	u	10	0	0	1	11	E10
11182	87019300	Exceeding 37 Kw But Not Exceeding 75 Kw	u	10	0	0	1	11	E10
11183	87019400	Exceeding 75 Kw But Not Exceeding 130 Kw	u	10	0	0	1	11	EIF
11184	87019500	Exceeding 130 Kw	u	10	0	0	1	11	EIF
11185	87021011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87021011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11186	87021012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87021012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11187	87021018	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87021018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11188	87021019	Other non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%

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	87021019	Other non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87021019	Other non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11189	87021021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87021021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11190	87021022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87021022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11191	87021028	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87021028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11192	87021029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	R10 to 50%
	87021029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87021029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11193	87022011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion



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	87022011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11194	87022012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87022012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11195	87022018	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87022018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion

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11196	87022019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87022019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11197	87022021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87022021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11198	87022022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion

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	87022022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11199	87022028	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87022028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11200	87022029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87022029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87022029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11201	87023011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11202	87023012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11203	87023018	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion

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	87023018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11204	87023019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11205	87023021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11206	87023022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11207	87023028	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87023028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11208	87023029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87023029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion

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	87023029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11209	87024011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11210	87024012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11211	87024018	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11212	87024019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11213	87024021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87024021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11214	87024022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11215	87024028	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87024028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11216	87024029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87024029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87024029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11217	87029011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11218	87029012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87029012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11219	87029018	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11220	87029019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11221	87029021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87029021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11222	87029022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11223	87029028	Other, air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11224	87029029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87029029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87029029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11225	87031010	Electrically operated, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87031010	Electrically operated, which have not been registered anywhere prior to importation, and imported as a) Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000	U	60.00	0.00	0.00	6.00	66.0	Exclusion
	87031010	Electrically operated, SKD (Semi Knocked Down)	U	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87031010	Electrically operated, CKD (Completely Knocked Down)	U	15.00	0.00	0.00	1.50	16.5	Exclusion
11226	87031090	Other   Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine, second hand vehicle	U	125.00	0.00	0.00	12.50	137.5	Exclusion
	87031090	Other   Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine :, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87031090	Other   Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine :, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	U	60.00	0.00	0.00	6.00	66.0	Exclusion
	87031090	Other   Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine :, SKD (Semi Knocked Down)	U	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87031090	Other   Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine :, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	U	15.00	0.00	0.00	1.50	16.5	Exclusion
11227	87032110	Vehicles principally designed for the transport of more than seven persons including the driver, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87032110	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032110	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87032110	Vehicles principally designed for the transport of more than seven persons including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032110	Vehicles principally designed for the transport of more than seven persons including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11228	87032120	Three Wheeled vehciles   Other, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032120	Three Wheeled vehciles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032120	Three Wheeled vehciles ( Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87032120	Three Wheeled vehciles   Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032120	Three Wheeled vehciles ( Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11229	87032191	Motor cars, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032191	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87032191	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87032191	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032191	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11230	87032192	Specailised transport vehciles. (e.g. ambulances, prison vans and the like), second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032192	Specailised transport vehciles. (e.g. ambulances, prison vans and the like), which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87032192	Specailised transport vehciles. (e.g. ambulances, prison vans and the like), which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87032192	Specailised transport vehciles. (e.g. ambulances, prison vans and the like), SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032192	Specailised transport vehciles. (e.g. ambulances, prison vans and the like), CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11231	87032199	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032199	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87032199	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87032199	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032199	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11232	87032210	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032210	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032210	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87032210	Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032210	Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11233	87032220	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032220	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032220	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87032220	Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032220	Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11234	87032230	Three Wheeled vehicles   Other, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032230	Three Wheeled vehicles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032230	Three Wheeled vehicles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel- run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87032230	Three Wheeled vehicles   Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032230	Three Wheeled vehicles   Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11235	87032291	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032291	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87032291	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032291	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032291	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11236	87032299	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032299	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032299	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87032299	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032299	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11237	87032310	Vehicles principally designed for the transport of more than seven persons including the driver, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032310	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032310	Vehicles principally designed for the transport of more than seven persons , including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87032310	Vehicles principally designed for the transport of more than seven persons including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032310	Vehicles principally designed for the transport of more than seven persons including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11238	87032320	Three Wheeled vehciles   Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032320	Three Wheeled vehicles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032320	Three Wheeled vehciles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel- run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87032320	Three Wheeled vehciles   Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032320	Three Wheeled vehciles   Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11239	87032391	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032391	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87032391	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87032391	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032391	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11240	87032392	Specialized transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032392	Specialized transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87032392	Specialized transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032392	Specialized transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032392	Specialized transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11241	87032399	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032399	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032399	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87032399	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032399	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11242	87032410	Vehicles principally designed for the transport of more than seven persons, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032410	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032410	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87032410	Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032410	Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11243	87032420	Three Wheeled vehciles   Other:, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032420	Three Wheeled vehciles   Other:, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032420	Three Wheeled vehciles   Other:, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel- run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87032420	Three Wheeled vehciles   Other:, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032420	Three Wheeled vehciles   Other:, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11244	87032491	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87032491	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87032491	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032491	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032491	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11245	87032492	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032492	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87032492	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032492	Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032492	Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11246	87032499	Other   Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) ;, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032499	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87032499	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87032499	Other   Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87032499	Other   Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11247	87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11248	87033191	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87033191	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033191	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87033191	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033191	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11249	87033192	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033192	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87033192	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87033192	Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033192	Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11250	87033199	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033199	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87033199	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 and or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033199	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033199	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11251	87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11252	87033291	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87033291	Motor cars, which have not been registered anywhere prior to importation, CBU and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033291	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87033291	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033291	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11253	87033292	Specailised transport vehciles suh as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033292	Specailised transport vehciles suh as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87033292	Specailised transport vehciles suh as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033292	Specailised transport vehciles suh as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033292	Specailised transport vehciles suh as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11254	87033299	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033299	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87033299	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033299	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033299	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11255	87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, and imported as a Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE
	87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11256	87033320	Three Wheeled vehciles   Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87033320	Three Wheeled vehciles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033320	Three Wheeled vehciles   Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel- run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87033320	Three Wheeled vehciles   Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033320	Three Wheeled vehciles   Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11257	87033391	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87033391	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87033391	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 and or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87033391	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033391	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11258	87033392	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033392	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87033392	Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033392	Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033392	Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11259	87033399	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87033399	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - ICE
	87033399	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - ICE

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87033399	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87033399	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11260	87034010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87034010	Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034010	Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11261	87034020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87034020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87034020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11262	87034030	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87034030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87034030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87034030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11263	87034040	Three-wheeled vehicles, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87034040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87034040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11264	87034090	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87034090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87034090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87034090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87034090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11265	87035010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87035010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87035010	Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035010	Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11266	87035020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87035020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87035020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11267	87035030	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87035030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87035030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87035030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11268	87035040	Three-wheeled vehicles, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87035040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87035040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11269	87035090	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87035090	Other, which have not been registered anywhere prior to importation, and imported as a) Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87035090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87035090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87035090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11270	87036010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87036010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 and or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87036010	Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036010	Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11271	87036020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87036020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87036020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11272	87036030	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87036030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87036030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87036030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11273	87036040	Three-wheeled vehicles, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87036040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87036040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11274	87036090	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87036090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87036090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87036090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87036090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11275	87037010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87037010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87037010	Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037010	Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11276	87037020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87037020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87037020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11277	87037030	Motor cars, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87037030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87037030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87037030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11278	87037040	Three-wheeled vehicles, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87037040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87037040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11279	87037090	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion
	87037090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87037090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87037090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87037090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11280	87038010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV
	87038010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) value less than or equal to US \$ 40,000	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87038010	Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down)	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87038010	Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11281	87038020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87038020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87038020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down)	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87038020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11282	87038030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV
	87038030	Motor cars, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87038030	Motor cars, SKD (Semi Knocked Down)	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87038030	Motor cars, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11283	87038040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87038040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US \$ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	Exclusion
	87038040	Three-wheeled vehicles, SKD (Semi Knocked Down)	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87038040	Three-wheeled vehicles, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11284	87038090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV
	87038090	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87038090	Other, SKD (Semi Knocked Down)	u	30.00	0.00	0.00	3.00	33.0	Exclusion
	87038090	Other, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11285	87039000	Other, second hand vehicles	u	125.00	0.00	0.00	12.50	137.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87039000	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value more than US \$ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	u	100.00	0.00	0.00	10.00	110.0	TRQ - EV
	87039000	Other, which have not been registered anywhere prior to importation, and imported as a Completely Built Unit (CBU) with CIF value less than or equal to US \$ 40,000 or with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	u	60.00	0.00	0.00	6.00	66.0	TRQ - EV
	87039000	Other, SKD (Semi Knocked Down)	u	30.00	0.00	0.00	3.00	33.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87039000	Other, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11286	87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	TRQ - Trucks
	87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11287	87042100	Other, G.V.W. Not Exceeding 5 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	TRQ - Trucks

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87042100	Other   Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87042100	Other   Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11288	87042200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	TRQ - Trucks
	87042200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87042200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11289	87042300	G.V.W. Exceeding 20 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	TRQ - Trucks
	87042300	G.V.W. Exceeding 20 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87042300	G.V.W. Exceeding 20 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11290	87043100	G.V.W. Not Exceeding 5 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	TRQ - Trucks
	87043100	G.V.W. Not Exceeding 5 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87043100	G.V.W. Not Exceeding 5 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11291	87043200	G.V.W. Exceeding 5 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	TRQ - Trucks
	87043200	G.V.W. Exceeding 5 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87043200	G.V.W. Exceeding 5 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11292	87044100	G.V.W. Not Exceeding 5 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87044100	G.V.W. Not Exceeding 5 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87044100	G.V.W. Not Exceeding 5 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11293	87044200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87044200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87044200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion

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11294	87044300	G.V.W. Exceeding 20 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87044300	G.V.W. Exceeding 20 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87044300	G.V.W. Exceeding 20 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11295	87045100	G.V.W. Not Exceeding 5 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87045100	G.V.W. Not Exceeding 5 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87045100	G.V.W. Not Exceeding 5 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11296	87045200	G.V.W. Exceeding 5 Tonnes, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87045200	G.V.W. Exceeding 5 Tonnes (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87045200	G.V.W. Exceeding 5 Tonnes (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11297	87046000	Other With Only Electric Motor For Propulsion (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87046000	Other With Only Electric Motor For Propulsion (SKD)		25.00	0.00	0.00	2.50	27.5	Exclusion
	87046000	Other With Only Electric Motor For Propulsion (CKD)		15.00	0.00	0.00	1.50	16.5	Exclusion
11298	87049011	Refrigerated	u	0	0	0	0	0	EIF
11299	87049012	Electrically operated, CBU (Completely Built Unit)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87049012	Electrically operated, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87049012	Electrically operated, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11300	87049019	Other, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87049019	Other, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion

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	87049019	Other, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11301	87049090	Other, and imported as a Completely Built Unit (CBU)	u	40.00	0.00	0.00	4.00	44.0	Exclusion
	87049090	Other, SKD (Semi Knocked Down)	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87049090	Other, CKD (Completely Knocked Down)	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11302	87051000	Crane Lorries	u	10	0	0	1	11	E10
11303	87052000	Mobile Drilling Derricks	u	10	0	0	1	11	E10
11304	87053000	Fire Fighting Vehicles	u	10	0	0	1	11	E10
11305	87054000	Concrete-Mixer Lorries	u	10	0	0	1	11	E10
11306	87059000	Other	u	10	0	0	1	11	E10
11307	87060011	Of Engine Capacity Not Exceeding 1800 Cc	u	15	0	0	1.5	16.5	E10
11308	87060019	Other   For The Vehicles Of Heading 8702:	u	15	0	0	1.5	16.5	E10

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11309	87060021	For Transport Of Not More Than Thirteen Persons, Including The Driver	u	15	0	0	1.5	16.5	E10
11310	87060029	Other   For The Vehicles Of Heading 8703:	u	15	0	0	1.5	16.5	E10
11311	87060031	For Three Wheeled Vehicles	u	15	0	0	1.5	16.5	E10
11312	87060039	Other   For The Vehicles Of Heading 8704:	u	15	0	0	1.5	16.5	E10
11313	87060041	For Three Wheeled Motor Vechicle	u	15	0	0	1.5	16.5	E10
11314	87060042	For Motor Vehciles, Other Than Petrol Driven	u	15	0	0	1.5	16.5	E10
11315	87060043	For Dumpers Covered In The Heading 8704	u	15	0	0	1.5	16.5	E10
11316	87060049	Other	u	15	0	0	1.5	16.5	E10
11317	87060050	For The Vehicles Of Heading 8705	u	15	0	0	1.5	16.5	E10
11318	87071000	For The Vehicles Of Heading 8703:	u	15	0	0	1.5	16.5	E10

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11319	87079000	Other :	u	15	0	0	1.5	16.5	E10
11320	87081010	For Tractors :	kg.	10	0	0	1	11	EIF
11321	87081090	Other   Other Parts And Accessories Of Bodies (Including Cabs) :	kg.	15	0	0	1.5	16.5	E10
11322	87082100	Safety Seat Belts	u	15	0	0	1.5	16.5	E5
11323	87082200	Front Windcreens (Windshields), Rear Windows And Other Windows Specified In Sub-Heading Note 1 To This Chapter	kg.	15	0	0	1.5	16.5	E10
11324	87082900	Other	kg.	15	0	0	1.5	16.5	E10
11325	87083000	Brakes And Servo-Brakes And Parts Thereof :	kg.	15	0	0	1.5	16.5	E10
11326	87084000	Gear Boxes And Parts Thereof	kg.	15	0	0	1.5	16.5	E10
11327	87085000	Drive-Axles With Differential, Whether Or Not Provided With Other Transmission Components Non-Driving Axilas; Parts Thereof	kg.	15	0	0	1.5	16.5	E10

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11328	87087000	Road Wheels And Parts And Accessories Thereof	kg.	15	0	0	1.5	16.5	E10
11329	87088000	Suspension Systems And Parts Thereof (Including Shock-Absorbers)   Other Parts Of Accessories:	kg.	15	0	0	1.5	16.5	E10
11330	87089100	Radiators And Parts Thereof	kg.	15	0	0	1.5	16.5	E10
11331	87089200	Silencers And Exhaust Pipes	kg.	15	0	0	1.5	16.5	E10
11332	87089300	Clutches And Parts Thereof	kg.	15	0	0	1.5	16.5	E10
11333	87089400	-- Steering Wheels, Steering Columns And Steering Boxes; Parts Thereof	kg.	15	0	0	1.5	16.5	E10
11334	87089500	Safety Airbags With Inflator System	kg.	15	0	0	1.5	16.5	E10
11335	87089900	Other	kg.	15	0	0	1.5	16.5	E10
11336	87091100	Electrical	u	10	0	0	1	11	E10
11337	87091900	Other	u	10	0	0	1	11	EIF

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11338	87099000	Parts	kg.	10	0	0	1	11	EIF
11339	87100000	Tanks And Other Armoured Fighting Vehicles, Motorised, Whether Or Not Fitted With Weapons, And Parts Of Such Vehicle	kg.	0	0	0	0	0	EIF
11340	87111010	Mopeds, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87111010	Mopeds, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87111010	Mopeds, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87111010	Mopeds, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11341	87111020	Motorised cycles, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87111020	Motorised cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87111020	Motorised cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87111020	Motorised cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11342	87111090	Other, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87111090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87111090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87111090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11343	87112011	Of cylinder capacity not exceeding 75 cc, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112011	Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112011	Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87112011	Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11344	87112019	Other   Motor cycles :, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112019	Other   Motor cycles :, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112019	Other   Motor cycles :, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87112019	Other   Motor cycles :, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11345	87112021	Of cylinder capacity not exceeding 75 cc, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112021	Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112021	Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87112021	Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11346	87112029	Other   Mopeds :, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87112029	Other   Mopeds :, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112029	Other   Mopeds :, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87112029	Other   Mopeds :, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11347	87112031	Of cylinder capacity not exceeding 75 cc, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112031	Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87112031	Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87112031	Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11348	87112039	Other   Other :, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112039	Other   Other :, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112039	Other   Other :, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87112039	Other   Other :, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11349	87112091	Of cylinder capacity not exceeding 75 cc, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112091	Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112091	Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87112091	Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11350	87112099	Other, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87112099	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87112099	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87112099	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11351	87113010	Scooters, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87113010	Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87113010	Scooters, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87113010	Scooters, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11352	87113020	Motor-cycles, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87113020	Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87113020	Motor-cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87113020	Motor-cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11353	87113090	Other, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87113090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87113090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87113090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion



<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11354	87114010	Motor-cycles, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87114010	Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%
	87114010	Motor-cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87114010	Motor-cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11355	87114090	Other, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87114090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87114090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87114090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11356	87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	R10 to 40%

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
	87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11357	87116010	Motor cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	Exclusion
	87116010	Motor cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87116010	Motor cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11358	87116020	Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	Exclusion
	87116020	Scooters, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87116020	Scooters, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11359	87116030	Mopeds, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87116030	Mopeds, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87116030	Mopeds, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11360	87116090	Others, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	Exclusion
	87116090	Others, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87116090	Others, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11361	87119010	Side-cars, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87119010	Side-cars, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	Exclusion
	87119010	Side-cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion
	87119010	Side-cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11362	87119090	Other, second hand vehicles	u	100.00	0.00	0.00	10.00	110.0	Exclusion
	87119090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50.00	0.00	0.00	5.00	55.0	Exclusion
	87119090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25.00	0.00	0.00	2.50	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	87119090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15.00	0.00	0.00	1.50	16.5	Exclusion
11363	87120010	Bicycles	u	30	0	0	3	33	E10
11364	87120090	Other	u	10	0	0	1	11	E5
11365	87131010	Wheel Chairs For Invalid	u	10	0	0	1	11	EIF
11366	87131090	Other	u	10	0	0	1	11	EIF
11367	87139010	Wheel Chairs For Invalid	u	10	0	0	1	11	EIF
11368	87139090	Other	u	10	0	0	1	11	EIF
11369	87141010	Saddles	kg.	15	0	0	1.5	16.5	E5
11370	87141090	Other	kg.	15	0	0	1.5	16.5	E10
11371	87142010	Mechanically Propelled	kg.	10	0	0	1	11	EIF
11372	87142020	Non Mechanically Propelled	kg.	10	0	0	1	11	EIF
11373	87142090	Other	kg.	10	0	0	1	11	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11374	87149100	Frames And Forks, And Parts Thereof	u	20	0	0	2	22	E5
11375	87149210	Bicycle Rims	u	20	0	0	2	22	EIF
11376	87149220	Bicycle Spokes	u	20	0	0	2	22	EIF
11377	87149290	Other	u	20	0	0	2	22	EIF
11378	87149310	Bicycle Hubs	kg.	20	0	0	2	22	EIF
11379	87149320	Bicycle Free-Wheels	kg.	20	0	0	2	22	EIF
11380	87149390	Other	kg.	20	0	0	2	22	EIF
11381	87149400	Brakes, Including Coaster Braking Hubs And Hub Brakes, And Parts Thereof	kg.	20	0	0	2	22	E5
11382	87149510	Bicycle Saddles	kg.	20	0	0	2	22	EIF
11383	87149590	Other	kg.	20	0	0	2	22	EIF
11384	87149600	Pedals And Crank-Gear, And Parts Thereof	kg.	20	0	0	2	22	EIF
11385	87149910	Bicycle Chains	kg.	20	0	0	2	22	E10



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11386	87149920	Bicycle Wheels	kg.	20	0	0	2	22	EIF
11387	87149990	Other	kg.	20	0	0	2	22	E7
11388	87150010	Baby Carriages	u	10	0	0	1	11	EIF
11389	87150020	Parts	kg.	10	0	0	1	11	EIF
11390	87161000	Trailers And Semi-Trailers Of The Caravan Type, For Housing Or Camping	u	10	0	0	1	11	EIF
11391	87162000	Self-Loading Or Self-Unloading Trailers And Semi-Trailers For Agricultural Purposes   Other Trailers And Semi- Trailers For The Transport Goods :	u	10	0	0	1	11	EIF
11392	87163100	Tanker Trailers And Tanker Semi-Trailers	u	10	0	0	1	11	EIF
11393	87163900	Other	u	10	0	0	1	11	EIF
11394	87164000	Other Trailers And Semi- Trailers	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11395	87168010	Hand Propelled Vehicles (E.G. Hand Carts, Rickshaws And The Like)	u	10	0	0	1	11	EIF
11396	87168020	Animal Drawn Vehicles	u	10	0	0	1	11	EIF
11397	87168090	Other	u	10	0	0	1	11	EIF
11398	87169010	Parts And Accessories Of Trailers	kg.	10	0	0	1	11	E10
11399	87169090	Other	kg.	10	0	0	1	11	E10
11400	88010010	Gliders And Hang Gliders	u	0	0	0	0	0	EIF
11401	88010020	Balloons	u	10	0	0	1	11	EIF
11402	88010090	Other	u	10	0	0	1	11	EIF
11403	88021100	Of An Unladen Weight Not Exceeding 2000 Kg	u	2.5	0	0	0.25	2.75	EIF
11404	88021200	Of An Unladen Weight Exceeding 2000 Kg	u	2.5	0	0	0.25	2.75	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11405	88022000	Aeroplanes And Other Aircraft, Of An Unladen Weight Not Exceeding 2000 Kg	u	3	0	0	0.3	3.3	EIF
11406	88023000	Aeroplanes And Other Aircraft, Of An Unladen Weight Exceeding 2000 Kg But Not Exceeding 15000 Kg	u	3	0	0	0.3	3.3	E5
11407	88024000	Aeroplanes And Other Aircraft, Of An Unladen Weight Exceeding 15000 Kg	u	3	0	0	0.3	3.3	E5
11408	88026000	Spacecraft (Including Satellites) And Suborbital And Spacecraft Launch Vehicles	u	10	0	0	1	11	EIF
11409	88040010	Parachutes (Including Dirigible Parachutes And Paragliders) And Parts And Accessories Thereof	u	10	0	0	1	11	EIF
11410	88040020	Rotochutes; Parts And Accessories Thereof	u	10	0	0	1	11	EIF
11411	88051010	Aircraft Launching Gear	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11412	88051020	Deck Arrestor Or Similar Gear	u	10	0	0	1	11	EIF
11413	88051030	Part Of Aircraft Launching Gear And Deck Arrestor Or Similar Gear   Ground Flying Trainers And Parts Thereof:	u	10	0	0	1	11	EIF
11414	88052100	Air Combat Simulators And Parts Thereof	u	10	0	0	1	11	EIF
11415	88052900	Other	u	10	0	0	1	11	EIF
11416	88061000	Designed For The Carriage Of Passengers	u	10	0	0	1	11	E10
11417	88062100	With Maximum Take-Off Weight Not More Than 250 G	u	10	0	0	1	11	E10
11418	88062200	With Maximum Take-Off Weight More Than 250 G But Not More Than 7 Kg	u	10	0	0	1	11	E10
11419	88062300	With Maximum Take-Off Weight More Than 7 Kg But Not More Than 25 Kg	u	10	0	0	1	11	E10

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11420	88062400	With Maximum Take-Off Weight More Than 25 Kg But Not More Than 150 Kg	u	10	0	0	1	11	E10
11421	88062900	Other	u	10	0	0	1	11	E10
11422	88069100	With Maximum Take-Off Weight Not More Than 250 G	u	10	0	0	1	11	E10
11423	88069200	With Maximum Take-Off Weight More Than 250 G But Not More Than 7 Kg	u	10	0	0	1	11	E10
11424	88069300	With Maximum Take-Off Weight More Than 7 Kg But Not More Than 25 Kg	u	10	0	0	1	11	E10
11425	88069400	With Maximum Take-Off Weight More Than 25 Kg But Not More Than 150 Kg	u	10	0	0	1	11	E10
11426	88069900	Other	u	10	0	0	1	11	E10
11427	88071000	Propellers And Rotors And Parts Thereof	kg.	2.5	0	0	0.25	2.75	EIF
11428	88072000	Under-Carriages And Parts Thereof	kg.	2.5	0	0	0.25	2.75	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11429	88073000	Other Parts Of Airplanes, Helicopters Or Unmanned Aircraft	kg.	2.5	0	0	0.25	2.75	EIF
11430	88079000	Other	kg.	10	0	0	1	11	EIF
11431	89011010	Ships	u	0	0	0	0	0	EIF
11432	89011020	Launches	u	0	0	0	0	0	EIF
11433	89011030	Boats	u	0	0	0	0	0	EIF
11434	89011040	Barges	u	0	0	0	0	0	EIF
11435	89011090	Other	u	0	0	0	0	0	EIF
11436	89012000	Tankers	u	0	0	0	0	0	EIF
11437	89013000	Refrigerated Vessels, Other Than Those Of Sub Heading	u	0	0	0	0	0	EIF
11438	89019000	Other Vessels For Transport Of Goods And Other Vessels For The Transport Of Both Persons And Goods	u	0	0	0	0	0	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11439	89020010	Trawlers And Other Fishing Vessels	u	0	0	0	0	0	Exclusion
11440	89020090	Other	u	5	0	0	0.5	5.5	Exclusion
11441	89031100	Fitted Or Designed To Be Fitted With A Motor, Unladen (Net) Weight (Excluding The Motor) Not Exceeding 100 Kg	u	25	0	0	2.5	27.5	Exclusion
11442	89031200	Not Designed For Use With A Motor And Unladen (Net) Weight Not Exceeding 100 Kg	u	25	0	0	2.5	27.5	Exclusion
11443	89031900	Other	u	25	0	0	2.5	27.5	Exclusion
11444	89032100	Of A Length Not Exceeding 7.5 M	u	25	0	0	2.5	27.5	Exclusion
11445	89032200	Of A Length Exceeding 7.5 M But Not Exceeding 24M	u	25	0	0	2.5	27.5	Exclusion
11446	89032300	Of A Length Exceeding 24 M	u	25	0	0	2.5	27.5	Exclusion
11447	89033100	Of A Length Not Exceeding 7.5 M	u	25	0	0	2.5	27.5	Exclusion

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11448	89033200	Of A Length Exceeding 7.5 M But Not Exceeding 24 M	u	25	0	0	2.5	27.5	Exclusion
11449	89033300	Of A Length Exceeding 24 M	u	25	0	0	2.5	27.5	Exclusion
11450	89039300	Of A Length Not Exceeding 7.5 M	u	25	0	0	2.5	27.5	Exclusion
11451	89039900	Other	u	25	0	0	2.5	27.5	Exclusion
11452	89040000	Tugs And Pusher Craft	u	5	0	0	0.5	5.5	Exclusion
11453	89051000	Dredgers	u	0	0	0	0	0	EIF
11454	89052000	Floating Or Submersible Drilling Or Production Platforms	u	0	0	0	0	0	EIF
11455	89059010	Floating Docks	u	5	0	0	0.5	5.5	EIF
11456	89059090	Other	u	5	0	0	0.5	5.5	EIF
11457	89061000	Warships	u	0	0	0	0	0	EIF
11458	89069000	Other	u	0	0	0	0	0	EIF
11459	89071000	Inflatable Rafts	u	0	0	0	0	0	Exclusion



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11460	89079000	Other	u	10	0	0	1	11	Exclusion
11461	89080000	Vessels And Other Floating Structures For Breaking Up	u	2.5	0	0	0.25	2.75	EIF
11462	90011000	Optical Fibres, Optical Fibres Bundles And Cables	kg.	15	0	0	1.5	16.5	Exclusion
11463	90012000	Sheets And Plates Of Polarising Material	kg.	10	0	0	1	11	EIF
11464	90013000	Contact Lenses	u	10	0	0	1	11	E10
11465	90014010	Polarised Glass	u	10	0	0	1	11	EIF
11466	90014090	Other	u	10	0	0	1	11	EIF
11467	90015000	Spectacle Lenses Of Other Materials	u	10	0	0	1	11	E10
11468	90019010	Optical Calcile Crystal	kg.	10	0	0	1	11	EIF
11469	90019090	Other	kg.	10	0	0	1	11	EIF
11470	90021100	For Cameras, Projectors Or Photographic Enlargers Or Reducers	u	10	0	0	1	11	EIF

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11471	90021900	Other	u	10	0	0	1	11	EIF
11472	90022000	Filters	u	10	0	0	1	11	EIF
11473	90029000	Other	u	10	0	0	1	11	EIF
11474	90031100	Of Plastics	u	10	0	0	1	11	EIF
11475	90031900	Of Other Materials	u	10	0	0	1	11	EIF
11476	90039000	Parts	kg.	10	0	0	1	11	EIF
11477	90041000	Sunglasses	u	20	0	0	2	22	EIF
11478	90049010	Passive Night Vision Goggles	u	10	0	0	1	11	E10
11479	90049020	Prismatic Eyeglasses For Reading	u	10	0	0	1	11	E10
11480	90049090	Other	u	10	0	0	1	11	EIF
11481	90051000	Binoculars	u	10	0	0	1	11	EIF
11482	90058010	Monocular And Refracting Telescopes	u	10	0	0	1	11	EIF
11483	90058020	Astronomical Instruments	u	10	0	0	1	11	EIF

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11484	90058090	Other	u	10	0	0	1	11	EIF
11485	90059010	Of Binocular Or Telescopic Of Heading 9005, Other Than Mountings	kg.	10	0	0	1	11	EIF
11486	90059020	Mountings For Astronomical Instruments	kg.	10	0	0	1	11	EIF
11487	90059090	Other	kg.	10	0	0	1	11	EIF
11488	90063000	Cameras Specially Designed For Under Water Use, For Aerial Survey Or For Medical Or Surgical Examination Of Internal Organs; Comparison Cameras For Forensic Or Criminological Purposes	u	10	0	0	1	11	EIF
11489	90064000	Instant Print Cameras   Other Cameras :	u	10	0	0	1	11	EIF
11490	90065310	Fixed Focus 35 Mm Cameras	u	10	0	0	1	11	EIF
11491	90065390	Other	u	10	0	0	1	11	EIF

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11492	90065910	Fixed Focus 110 Mm Cameras	u	10	0	0	1	11	EIF
11493	90065990	Other   Photographic Flashlight Apparatus And Flashbulbs :	u	10	0	0	1	11	EIF
11494	90066100	Discharge Lamp ("Electronic") Flashlight Apparatus	u	10	0	0	1	11	EIF
11495	90066900	Other   Parts And Accessories :	u	10	0	0	1	11	EIF
11496	90069100	For Cameras	kg.	10	0	0	1	11	EIF
11497	90069900	Other	kg.	10	0	0	1	11	EIF
11498	90071010	For Film Of Less Than 16 Mm Width Or For Double 8 Mm Film :	u	10	0	0	1	11	EIF
11499	90071090	Other	u	10	0	0	1	11	EIF
11500	90072010	For Film Of Less Than 16 Mm Width	u	10	0	0	1	11	EIF
11501	90072090	Other	u	10	0	0	1	11	EIF
11502	90079100	For Cameras	kg.	10	0	0	1	11	E10

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11503	90079200	For Projectors	kg.	10	0	0	1	11	EIF
11504	90085010	Slide Projectors	u	10	0	0	1	11	EIF
11505	90085020	Microfilm, Microfiche Or Other Microform Readers, Whether Or Not Capable Of Producing Copies	u	10	0	0	1	11	EIF
11506	90085030	Other Image Projectors	u	10	0	0	1	11	EIF
11507	90085040	Photographic (Other Than Cinematographic) Enlargers And Reducers	u	10	0	0	1	11	EIF
11508	90089000	Parts And Accessories	kg.	10	0	0	1	11	EIF
11509	90101000	Apparatus And Equipment For Automatically Developing, Photographic (Including Cinematographic) Film Or Paper In Rolls Or For Automatically Exposing Developed Film To Rolls Of Photographic Paper	u	7.5	0	0	0.75	8.25	EIF

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11510	90105000	Other Appratus And Equipment For Photographic (Including Cinematographic) Laboratories; Negatoscopes	u	7.5	0	0	0.75	8.25	EIF
11511	90106000	Projection Screens	u	10	0	0	1	11	EIF
11512	90109000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF
11513	90111000	Stereoscopic Microscopes	u	7.5	0	0	0.75	8.25	EIF
11514	90112000	Other Microscopes, For Photomicrography, Cinephotomicrography Or Microprojection	u	7.5	0	0	0.75	8.25	EIF
11515	90118000	Other Microscopes	u	7.5	0	0	0.75	8.25	EIF
11516	90119000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF
11517	90121010	Electron Microscopes Fitted With Equipment Specifically Designed For The Handling And Transport Of Semi Conductor Wafers Or Reticles	u	7.5	0	0	0.75	8.25	EIF

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11518	90121090	Other	u	7.5	0	0	0.75	8.25	EIF
11519	90129000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF
11520	90131010	Telescopic Sights For Fitting To Arms	u	10	0	0	1	11	EIF
11521	90131020	Periscopes	u	7.5	0	0	0.75	8.25	EIF
11522	90131090	Other	u	7.5	0	0	0.75	8.25	EIF
11523	90132000	Lasers, Other Than Laser Diodes	u	7.5	0	0	0.75	8.25	EIF
11524	90138000	Other Devices, Appliances And Instrument	u	7.5	0	0	0.75	8.25	EIF
11525	90139000	Parts And Accessories	u	7.5	0	0	0.75	8.25	EIF
11526	90141000	Direction Finding Compasses	u	7.5	0	0	0.75	8.25	EIF
11527	90142000	Instruments And Appliances For Aeronautical Or Space Navigation (Other Than Compasses)	u	7.5	0	0	0.75	8.25	E5
11528	90148010	Echo Sounding Instrument	u	7.5	0	0	0.75	8.25	EIF

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11529	90148020	Sextants	u	7.5	0	0	0.75	8.25	EIF
11530	90148090	Other	u	7.5	0	0	0.75	8.25	EIF
11531	90149000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	E10
11532	90151000	Rangefinders	u	7.5	0	0	0.75	8.25	EIF
11533	90152000	Theodolites And Tachymeters (Tacheometers)	u	7.5	0	0	0.75	8.25	EIF
11534	90153010	Dumpy Levels Or Engineer'S Levels Or Builders Levels (Not Automatic) And Quick Set Levels With Or Without Horizontal Circles	u	7.5	0	0	0.75	8.25	EIF
11535	90153090	Other	u	7.5	0	0	0.75	8.25	EIF
11536	90154000	Photogrammetrical Surveying Instruments And Appliances	u	7.5	0	0	0.75	8.25	EIF
11537	90158010	Hydrographic Instruments	u	7.5	0	0	0.75	8.25	E10
11538	90158020	Metorological Instruments	u	7.5	0	0	0.75	8.25	EIF
11539	90158030	Geophysical Instruments	u	7.5	0	0	0.75	8.25	EIF



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11540	90158090	Other	u	7.5	0	0	0.75	8.25	E5
11541	90159000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	E5
11542	90160010	Electric Balances	u	10	0	0	1	11	EIF
11543	90160020	Other Balances	u	10	0	0	1	11	EIF
11544	90160090	Parts	kg.	10	0	0	1	11	EIF
11545	90171000	Drafting Tables And Machines, Whether Or Not Automatic	u	10	0	0	1	11	EIF
11546	90172010	Drawing And Marking-Out Instruments	u	10	0	0	1	11	EIF
11547	90172020	Mathematical Calculating Instruments	u	10	0	0	1	11	EIF
11548	90172030	Pantograph	u	10	0	0	1	11	EIF
11549	90172090	Other	u	10	0	0	1	11	EIF
11550	90173010	Micro-Meters And Calipers   Gauges:	u	10	0	0	1	11	EIF
11551	90173021	Plug	u	10	0	0	1	11	EIF

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11552	90173022	Ring	u	10	0	0	1	11	EIF
11553	90173023	Slip	u	10	0	0	1	11	EIF
11554	90173029	Other	u	10	0	0	1	11	EIF
11555	90178010	Measuring Rods And Tapes And Divided Scales	u	10	0	0	1	11	EIF
11556	90178090	Other	u	10	0	0	1	11	EIF
11557	90179000	Parts And Accessories	kg.	10	0	0	1	11	EIF
11558	90181100	Electro-Cardiographs	u	7.5	0	5	1.25	13.75	E10
11559	90181210	Linear Ultrasound Scanner	u	7.5	0	5	1.25	13.75	R5 to 50%
11560	90181290	Other	u	7.5	0	5	1.25	13.75	E10
11561	90181300	Magnetic Resonance Imaging Apparatus	u	7.5	0	5	1.25	13.75	R5 to 50%
11562	90181400	Scientigraphic Apparatus	u	7.5	0	5	1.25	13.75	E10
11563	90181910	Electro Encephalographs	u	7.5	0	5	1.25	13.75	E10
11564	90181920	Echo Cardiograph	u	7.5	0	5	1.25	13.75	E10

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11565	90181990	Other	u	7.5	0	5	1.25	13.75	E10
11566	90182000	Ultra-Violet Or Infra-Red Ray Apparatus   Syringes, Needles, Catheters, Cannulae And The Like :	u	7.5	0	5	1.25	13.75	E10
11567	90183100	Syringes, With Or Without Needles	u	7.5	0	5	1.25	13.75	R5 to 50%
11568	90183210	Needles For Suture	kg.	7.5	0	5	1.25	13.75	E10
11569	90183220	Hollow Needles For Injection, Aspiration, Biopsy And Transfusion	kg.	7.5	0	5	1.25	13.75	E10
11570	90183230	Hilerio Venus Fistula Needles	kg.	5	0	5	1	11	R5 to 50%
11571	90183290	Other	kg.	7.5	0	5	1.25	13.75	R5 to 50%
11572	90183910	Catheters (For Urine, Stool)	u	7.5	0	5	1.25	13.75	E10
11573	90183920	Cardiac Catheters	u	7.5	0	5	1.25	13.75	E10
11574	90183930	Cannulae	u	7.5	0	5	1.25	13.75	E10

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11575	90183990	Other   Other Instruments And Appliances, Used In Dental Sciences :	u	7.5	0	5	1.25	13.75	R5 to 50%
11576	90184100	Dental Drill Engines, Whether Or Not Combined On A Single Base With Other Dental Equipment	u	7.5	0	5	1.25	13.75	E10
11577	90184900	Other	u	7.5	0	5	1.25	13.75	E10
11578	90185010	Ophthalmoscopes	u	7.5	0	5	1.25	13.75	E10
11579	90185020	Tonometers	u	5	0	5	1	11	E10
11580	90185030	Ophthalmic Lasers	u	7.5	0	5	1.25	13.75	E10
11581	90185090	Other	u	7.5	0	5	1.25	13.75	E10
11582	90189011	Instrument And Apparatus For Measuring Blood Pressure	u	7.5	0	5	1.25	13.75	E10
11583	90189012	Stethoscopes	u	7.5	0	5	1.25	13.75	E10
11584	90189019	Other   Surgical Tools:	u	7.5	0	5	1.25	13.75	E10
11585	90189021	Bone Saws, Drills And Trephines	u	5	0	5	1	11	E10

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11586	90189022	Knives, Scissors And Blades	u	7.5	0	5	1.25	13.75	E10
11587	90189023	Forceps, Forcep Clamps, Clips, Needle Holders, Introducers, Cephalotribe Bone Holding And Other Holding Instruments	u	7.5	0	5	1.25	13.75	E10
11588	90189024	Chisel, Gauges, Elevators, Raspatories, Osteotome, Craniotome, Bone Cutters	u	5	0	5	1	11	E10
11589	90189025	Retractors, Spatulaprobes, Hooks Dialators, Sounds, Mallets	u	7.5	0	5	1.25	13.75	E10
11590	90189029	Other	u	7.5	0	5	1.25	13.75	R10 to 50%
11591	90189031	Artificial Kidney (Dialysis) Apparatus	u	7.5	0	5	1.25	13.75	R5 to 50% (Eif + 5)
11592	90189032	Blood Transfusion Apparatus	u	7.5	0	5	1.25	13.75	E10
11593	90189041	Anesthetic Apparatus And Instruments	u	7.5	0	5	1.25	13.75	R5 to 50% (Eif + 5)
11594	90189042	Ent Precision Instruments	u	7.5	0	5	1.25	13.75	E10

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11595	90189043	Acupuncture Apparatus	u	5	0	5	1	11	E10
11596	90189044	Endoscopes   Other :	u	7.5	0	5	1.25	13.75	E10
11597	90189091	Hilarial Or Venous Shunts	u	7.5	0	5	1.25	13.75	E10
11598	90189092	Baby Incubators	u	7.5	0	5	1.25	13.75	E10
11599	90189093	Heart - Lung Machines	u	7.5	0	5	1.25	13.75	E10
11600	90189094	Defibrillators	u	7.5	0	5	1.25	13.75	R5 to 50%
11601	90189095	Fibrescopes	u	5	0	5	1	11	E10
11602	90189096	Laprosopes	u	5	0	5	1	11	E10
11603	90189097	Vetrasonic Lithotripsy Instruments	u	5	0	5	1	11	R5 to 50%
11604	90189098	Apparatus For Nerve Stimulation	u	5	0	5	1	11	R5 to 50%
11605	90189099	Other	u	7.5	0	5	1.25	13.75	R5 to 50%
11606	90191010	Mechano-Therapy Appliances	u	7.5	0	5	1.25	13.75	E10
11607	90191020	Massage Apparatus	u	5	0	5	1	11	E10

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11608	90191090	Other	u	7.5	0	5	1.25	13.75	R10 to 50%
11609	90192010	Oxygen Therapy Apparatus	u	7.5	0	5	1.25	13.75	R5 to 50% (Eif + 5)
11610	90192090	Other	u	7.5	0	5	1.25	13.75	R5 to 50% (Eif + 5)
11611	90200000	Other Breathing Appliances And Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters	u	7.5	0	5	1.25	13.75	R10 to 50%
11612	90211000	Orthopaedic Or Fracture Appliances   Artificial And Dental Fittings	u	7.5	0	5	1.25	13.75	R5 to 50%
11613	90212100	Artificial Teeth	u	7.5	0	5	1.25	13.75	E10
11614	90212900	Other   Other Artificial Parts Of The Body	u	7.5	0	5	1.25	13.75	E10
11615	90213100	Artificial Joints	u	7.5	0	5	1.25	13.75	R10 to 50%
11616	90213900	Other	u	7.5	0	5	1.25	13.75	R10 to 50%

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11617	90214010	Frequency Modulated Hearing Aid System Used For Hearing By Handicapped Persons In Group Situation	u	7.5	0	5	1.25	13.75	R5 to 50%
11618	90214090	Other	u	7.5	0	5	1.25	13.75	R5 to 50%
11619	90215000	Pacemakers For Stimulating Heart Muscles, Excluding Parts And Accessories	u	7.5	0	5	1.25	13.75	R5 to 50%
11620	90219010	Parts And Accessoreis Of Hearing Aids	kg.	7.5	0	5	1.25	13.75	R5 to 50%
11621	90219090	Other	kg.	7.5	0	5	1.25	13.75	R5 to 50% (Eif + 5)
11622	90221200	Computed Tomography Apparatus	u	7.5	0	5	1.25	13.75	R5 to 50% (Eif + 5)
11623	90221300	Other, For Dental Uses	u	7.5	0	5	1.25	13.75	R10 to 50%
11624	90221410	X-Ray Generators And Apparatus (Non-Portable)	u	7.5	0	5	1.25	13.75	E10
11625	90221420	Portable X-Ray Machine	u	7.5	0	5	1.25	13.75	R10 to 50%



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11626	90221490	Other	u	7.5	0	5	1.25	13.75	E10
11627	90221900	For Other Uses   Apparatus Based On The Use Of Alpha, Beta Or Gamma Radiations, Whether Or Not For Medical Surgical, Dental Or Veterinary Uses, Including Radiography Or Radiotherapy Apparatus :	u	7.5	0	5	1.25	13.75	R5 to 50%
11628	90222100	For Medical, Surgical, Dental Or Veterinary Uses	u	7.5	0	5	1.25	13.75	E10
11629	90222900	For Other Uses	u	7.5	0	0	0.75	8.25	R10 to 50%
11630	90223000	X-Ray Tubes	u	7.5	0	5	1.25	13.75	E10
11631	90229010	X-Ray Valves	u	5	0	5	1.25	11.25	R10 to 50%
11632	90229020	Radiation Generation Units	u	7.5	0	5	1.25	13.75	R10 to 50%
11633	90229030	Radiation Beam Delevery Units	u	5	0	5	1.25	11.25	E10
11634	90229040	X-Ray Examination Or Treatment Table, Chairs And The Like	u	7.5	0	5	1.25	13.75	E10

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11635	90229090	Other	kg.	7.5	0	5	1.25	13.75	E5 (Eif+5)
11636	90230010	Teaching Aids	u	10	0	0	1	11	EIF
11637	90230090	Other  	u	10	0	0	1	11	EIF
11638	90241000	Machines And Appliances For Testing Metals	u	7.5	0	0	0.75	8.25	EIF
11639	90248010	For Testing Textiles, Paper And Paper Board   Other:	u	7.5	0	0	0.75	8.25	EIF
11640	90248091	For Testing Hardness	u	7.5	0	0	0.75	8.25	EIF
11641	90248099	Other	u	7.5	0	0	0.75	8.25	EIF
11642	90249000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF
11643	90251110	Clinical Thermometers	u	10	0	0	1	11	EIF
11644	90251190	Other	u	7.5	0	0	0.75	8.25	EIF
11645	90251910	Digital Thermometers	u	10	0	0	1	11	EIF
11646	90251920	Pyrometers	u	7.5	0	0	0.75	8.25	EIF
11647	90251990	Other	u	7.5	0	0	0.75	8.25	EIF

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11648	90258010	Hydrometers And Similar Floating Instruments	u	7.5	0	0	0.75	8.25	EIF
11649	90258020	Barometers, Not Combined With Other Instruments	u	7.5	0	0	0.75	8.25	EIF
11650	90258030	Lactometer	u	7.5	0	0	0.75	8.25	EIF
11651	90258090	Other	u	7.5	0	0	0.75	8.25	E5
11652	90259000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF
11653	90261010	Flow Meters	u	0	0	0	0	0	EIF
11654	90261020	Level Gauges	u	0	0	0	0	0	EIF
11655	90261090	Other	u	0	0	0	0	0	EIF
11656	90262000	For Measuring Or Checking Pressure :	u	0	0	0	0	0	EIF
11657	90268010	Heat Meters	u	0	0	0	0	0	EIF
11658	90268090	Other	u	0	0	0	0	0	EIF
11659	90269000	Parts And Accessories	u	0	0	0	0	0	EIF

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11660	90271000	Gas Or Smoke Analysis Apparatus	u	10	0	0	1	11	E10
11661	90272000	Chromatographs And Electrophoresis Instruments	u	0	0	0	0	0	EIF
11662	90273010	Spectrometers	u	0	0	0	0	0	EIF
11663	90273020	Spectrophotometers	u	0	0	0	0	0	EIF
11664	90273090	Other	u	0	0	0	0	0	EIF
11665	90275010	Photometers	u	0	0	0	0	0	EIF
11666	90275020	Refractometers	u	0	0	0	0	0	EIF
11667	90275030	Polarimeters	u	0	0	0	0	0	EIF
11668	90275090	Other	u	0	0	0	0	0	EIF
11669	90278100	Mass Spectrometres	u	0	0	0	0	0	EIF
11670	90278910	Viscometres	u	0	0	0	0	0	EIF
11671	90278920	Calorimetres	u	0	0	0	0	0	EIF

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11672	90278930	Instruments And Apparatus For Measuring The Surface Or Interfacial Tension Of Liquids	u	0	0	0	0	0	EIF
11673	90278990	Other	u	0	0	0	0	0	EIF
11674	90279010	Microtomes, Including Parts And Accusseries Thereof	kg.	7.5	0	0	0.75	8.25	EIF
11675	90279020	Printed Circuit Assemblies For The Goods Of Sub-Heading 9027 80	kg.	7.5	0	0	0.75	8.25	EIF
11676	90279090	Other	kg.	7.5	0	0	0.75	8.25	E10
11677	90281000	Gas Meters	u	7.5	0	0	0.75	8.25	EIF
11678	90282000	Liquid Meters	u	7.5	0	0	0.75	8.25	EIF
11679	90283010	For Alternating Current	u	25	0	0	2.5	27.5	E5
11680	90283090	Other	u	10	0	0	1	11	EIF
11681	90289010	For Electricity Meters	kg.	20	0	0	2	22	E5
11682	90289090	Other	kg.	7.5	0	0	0.75	8.25	EIF

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11683	90291010	Taximeters	u	10	0	0	1	11	EIF
11684	90291090	Other	u	7.5	0	0	0.75	8.25	EIF
11685	90292010	Tachometers, Non-Electrical	u	7.5	0	0	0.75	8.25	EIF
11686	90292020	Speedometers, Non-Electrical	u	7.5	0	0	0.75	8.25	E10
11687	90292030	Stroboscopes	u	7.5	0	0	0.75	8.25	E10
11688	90292090	Other	u	7.5	0	0	0.75	8.25	E10
11689	90299000	Parts And Accessories	kg.	7.5	0	0	0.75	8.25	EIF
11690	90301000	Instruments And Apparatus For Measuring Or Detecting Ionising Radiations	u	7.5	0	0	0.75	8.25	E10
11691	90302000	Oscilloscopes And Oscillographs   Other Instruments And Apparatus, For Measuring Or Checking Voltage, Current, Resistance Or Power:	u	7.5	0	0	0.75	8.25	EIF
11692	90303100	Multimeters Without A Recording Device	u	7.5	0	0	0.75	8.25	EIF

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11693	90303200	Multimeters With A Recording Device  Other Without A Recording Device	u	7.5	0	0	0.75	8.25	EIF
11694	90303310	Ammeters,Volt Meters And Watt Meters	u	7.5	0	0	0.75	8.25	E10
11695	90303320	Spectrum Resistance Meters	u	7.5	0	0	0.75	8.25	E10
11696	90303330	Capacitance Meter	u	7.5	0	0	0.75	8.25	E10
11697	90303340	Frequency Measuring Apparatus	u	7.5	0	0	0.75	8.25	E10
11698	90303350	Megar Meters	u	7.5	0	0	0.75	8.25	E10
11699	90303390	Other	u	7.5	0	0	0.75	8.25	EIF
11700	90303900	Other,With A Recording Device	u	7.5	0	0	0.75	8.25	E10
11701	90304000	Other Instruments And Apparatus, Specially Designed For Telecommunications (For Example, Cross-Talk Meters, Gain Measuring Instruments, Distortion Factor Meters, Psophometers)	u	0	0	0	0	0	EIF

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11702	90308200	For Measuring Or Checking Semiconductor Wafers Or Devices	u	0	0	0	0	0	EIF
11703	90308400	Other, With A Recording Device.	u	7.5	0	0	0.75	8.25	EIF
11704	90308910	Scintillator Counters	u	7.5	0	0	0.75	8.25	EIF
11705	90308920	Vectroscope	u	7.5	0	0	0.75	8.25	EIF
11706	90308990	Other	u	7.5	0	0	0.75	8.25	EIF
11707	90309010	Of Meters And Counters	kg.	7.5	0	0	0.75	8.25	EIF
11708	90309090	Other	kg.	7.5	0	0	0.75	8.25	EIF
11709	90311000	Machines For Balancing Mechanical Parts	u	7.5	0	0	0.75	8.25	EIF
11710	90312000	Test Benches   Other Opticals Instruments And Appliances:	u	7.5	0	0	0.75	8.25	EIF



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11711	90314100	For Inspecting Semiconductor Wafers, Or Devices Or For Inspecting Photo-Masks Or Reticules Used In Manufacturing Semiconductor Devices	u	0	0	0	0	0	EIF
11712	90314900	Other	u	7.5	0	0	0.75	8.25	EIF
11713	90318000	Other Instruments, Appliances And Machines.	u	7.5	0	0	0.75	8.25	E5
11714	90319000	Parts And Accessories	u	7.5	0	0	0.75	8.25	EIF
11715	90321010	For Refrigerating And Air- Conditioning Appliances And Machinery	u	7.5	0	0	0.75	8.25	EIF
11716	90321090	Other	u	7.5	0	0	0.75	8.25	EIF
11717	90322010	For Refrigerating And Air- Conditioning Appliances And Machinery	u	7.5	0	0	0.75	8.25	EIF
11718	90322090	Other   Other Instruments And Apparatus :	u	7.5	0	0	0.75	8.25	EIF
11719	90328100	Hydraulic Or Pneumatic	u	7.5	0	0	0.75	8.25	EIF

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11720	90328910	Electronic Automatic Regulators	u	7.5	0	0	0.75	8.25	EIF
11721	90328990	Other	u	7.5	0	0	0.75	8.25	EIF
11722	90329000	Lk	kg.	7.5	0	0	0.75	8.25	E5
11723	90330000	Parts And Accessories (Not Specified Or Included Elsewhere In This Chapter) For Machines, Appliances, Instruments Or Apparatus Of Chapter 90.	kg.	7.5	0	0	0.75	8.25	E5
11724	91011100	With Mechanical Display Only	u	20	0	0	2	22	E10
11725	91011900	Other   Other Wrist Watches, Whether Or Not Incorporating A Stop-Watch Facility :	u	20	0	0	2	22	E5
11726	91012100	With Automatic Winding	u	20	0	0	2	22	E10
11727	91012900	Other   Other :	u	20	0	0	2	22	E10
11728	91019110	Pocket Watches	u	20	0	0	2	22	E10
11729	91019120	Stop Watches	u	20	0	0	2	22	E10

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11730	91019190	Other	u	20	0	0	2	22	E10
11731	91019910	Pocket Watches	u	20	0	0	2	22	E5
11732	91019920	Stop Watches	u	20	0	0	2	22	E5
11733	91019990	Other	u	20	0	0	2	22	E5
11734	91021100	With Mechanical Display Only	u	20	0	0	2	22	E10
11735	91021200	With Opto-Electronic Display Only	u	20	0	0	2	22	E5
11736	91021900	Other   Other Wrist Watches, Whether Or Not Incorporating A Stop-Watch Facility :	u	20	0	0	2	22	E5
11737	91022100	With Automatic Winding	u	20	0	0	2	22	E10
11738	91022900	Other   Other :	u	20	0	0	2	22	E10
11739	91029110	Pocket Watches	u	20	0	0	2	22	E10
11740	91029120	Stop Watches	u	20	0	0	2	22	E10
11741	91029190	Other	u	20	0	0	2	22	E10

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11742	91029910	Pocket Watches	u	20	0	0	2	22	E5
11743	91029920	Stop Watches	u	20	0	0	2	22	E5
11744	91029990	Other	u	20	0	0	2	22	E5
11745	91031000	Electrically Operated	u	20	0	0	2	22	E10
11746	91039000	Other	u	20	0	0	2	22	E5
11747	91040000	Instrument Panel Clocks And Clocks Of A Similar Type, For Vehicles, Aircraft, Spacecraft Vessels	u	10	0	0	1	11	EIF
11748	91051100	Electrically Operated	u	20	0	0	2	22	E10
11749	91051900	Other   Wall Clocks :	u	20	0	0	2	22	E10
11750	91052100	Electrically Operated	u	20	0	0	2	22	E10
11751	91052900	Other   Other	u	20	0	0	2	22	E5
11752	91059100	Battery Accumulator Or Mains Powered	u	20	0	0	2	22	E10
11753	91059910	Time Pieces	u	20	0	0	2	22	E5

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11754	91059990	Other	u	20	0	0	2	22	E5
11755	91061000	Time Registers; Time- Recorders	u	10	0	0	1	11	E10
11756	91069000	Other	u	10	0	0	1	11	E10
11757	91070000	Time Switches With Clock Or Watch Movement Or With Synchronous Motor	u	10	0	0	1	11	EIF
11758	91081100	With Mechanical Display Only Or With A Device To Which A Mechanical Display Can Be Incorporated	u	5	0	0	0.5	5.5	E10
11759	91081200	With Opto-Electronic Display Only	u	5	0	0	0.5	5.5	E10
11760	91081900	Other	u	5	0	0	0.5	5.5	E10
11761	91082000	With Automatic Winding	u	5	0	0	0.5	5.5	EIF
11762	91089000	Other	u	5	0	0	0.5	5.5	EIF
11763	91091010	Of Alarm Clocks	u	10	0	0	1	11	EIF

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11764	91091090	Other	u	10	0	0	1	11	EIF
11765	91099000	Other	u	10	0	0	1	11	EIF
11766	91101100	Complete Movements, Unassembled Or Partly Assembled (Movement Sets)	u	5	0	0	0.5	5.5	EIF
11767	91101200	Incomplete Movements, Assembled	u	5	0	0	0.5	5.5	EIF
11768	91101900	Rough Movements	u	5	0	0	0.5	5.5	EIF
11769	91109000	Other	u	10	0	0	1	11	EIF
11770	91111000	Cases Of Precious Metal Or Of Metal Clad With Precious Metal	u	10	0	0	1	11	EIF
11771	91112000	Cases Of Base Metal, Whether Or Not Gold Or Silver Plated	u	10	0	0	1	11	EIF
11772	91118000	Other Cases	u	10	0	0	1	11	EIF
11773	91119000	Parts	kg.	10	0	0	1	11	EIF
11774	91122000	Cases	u	10	0	0	1	11	EIF

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11775	91129000	Parts	kg.	10	0	0	1	11	EIF
11776	91131000	Of Precious Metal Or Of Metal Clad With Precious Metal	u	10	0	0	1	11	EIF
11777	91132010	Parts	kg.	10	0	0	1	11	EIF
11778	91132090	Other	kg.	10	0	0	1	11	EIF
11779	91139010	Parts	kg.	10	0	0	1	11	EIF
11780	91139090	Other	kg.	10	0	0	1	11	EIF
11781	91143010	For Watches	kg.	5	0	0	0.5	5.5	EIF
11782	91143020	For Clocks	kg.	10	0	0	1	11	EIF
11783	91144010	For Watches	kg.	10	0	0	1	11	EIF
11784	91144020	For Clocks	kg.	10	0	0	1	11	EIF
11785	91149030	Jewels	kg.	10	0	0	1	11	EIF
11786	91149040	Springs, Including Hair-Springs	kg.	10	0	0	1	11	EIF
11787	91149091	For Watches	kg.	10	0	0	1	11	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11788	91149092	For Clocks	kg.	10	0	0	1	11	EIF
11789	92011000	Upright Pianos	u	10	0	0	1	11	EIF
11790	92012000	Grand Pianos	u	10	0	0	1	11	EIF
11791	92019000	Other	u	10	0	0	1	11	EIF
11792	92021000	Played With A Bow	u	10	0	0	1	11	EIF
11793	92029000	Other	u	10	0	0	1	11	EIF
11794	92051000	Brass - Wind Instruments	u	10	0	0	1	11	EIF
11795	92059010	Flutes	u	10	0	0	1	11	EIF
11796	92059020	Clarinets	u	10	0	0	1	11	EIF
11797	92059090	Other	u	10	0	0	1	11	EIF
11798	92060000	Percussion Musical Instruments (For Example, Drums, Xylophones, Cymbols, Castanets, Maracas)	u	10	0	0	1	11	EIF
11799	92071000	Keyboard Instruments, Other Than Accordions	u	10	0	0	1	11	EIF



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11800	92079000	Other	u	10	0	0	1	11	EIF
11801	92081000	Musical Boxes	u	10	0	0	1	11	EIF
11802	92089000	Other	u	10	0	0	1	11	EIF
11803	92093000	Musical Instrument Strings   Other:	kg.	10	0	0	1	11	EIF
11804	92099100	Parts And Accessories For Pianos	kg.	10	0	0	1	11	EIF
11805	92099200	Parts And Accessories For The Musical Instruments Of Heading 9202	kg.	10	0	0	1	11	EIF
11806	92099400	Parts And Accessories For The Musical Instruments Of Heading 9207	kg.	10	0	0	1	11	EIF
11807	92099900	Other	kg.	10	0	0	1	11	EIF
11808	93011010	Self-Propelled	u	10	0	0	1	11	EIF
11809	93011090	Other	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11810	93012000	Rocket Launchers ; Flame Throwers; Grenade Lanchers; Torpedo Tubes And Similar Projectors	u	10	0	0	1	11	EIF
11811	93019000	Other	u	10	0	0	1	11	EIF
11812	93020000	Revolvers And Pistols, Other Than Those Of Heading 9303 Or 9304	u	10	0	0	1	11	EIF
11813	93031000	Muzzle Loading Firearms	u	10	0	0	1	11	EIF
11814	93032000	Other Sporting Hunting Or Target Shooting Shotguns, Including Combination Shotgun-Rifles	u	10	0	0	1	11	EIF
11815	93033000	Other Sporting, Hunting Or Target-Shooting Rifles	u	10	0	0	1	11	EIF
11816	93039000	Other	u	10	0	0	1	11	EIF
11817	93040000	Other Arms (For Example, Spring, Air Or Gas Guns And Pistols, Truncheons), Excluding Those Of Heading 9307	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11818	93051000	Of Revolvers Or Pistols	kg.	10	0	0	1	11	EIF
11819	93052010	Shotgun Barrels	kg.	10	0	0	1	11	EIF
11820	93052090	Other	kg.	10	0	0	1	11	EIF
11821	93059100	Of Military Weapons Of Heading 9301	kg.	10	0	0	1	11	EIF
11822	93059900	Other	kg.	10	0	0	1	11	EIF
11823	93062100	Cartridges	kg.	10	0	0	1	11	EIF
11824	93062900	Other	kg.	10	0	0	1	11	EIF
11825	93063000	Other Cartridges And Parts Thereof	u	10	0	0	1	11	EIF
11826	93069000	Other	u	10	0	0	1	11	EIF
11827	93070000	Swords,Cutlasses, Bayonets, Lances And Similar Arms And Parts Thereof And Scabbards And Sheaths Therefor	u	10	0	0	1	11	EIF
11828	94011000	Seats Of A Kind Used For Aircraft	u	2.5	0	0	0.25	2.75	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11829	94012000	Seats Of A Kind Used For Motor Vehicles	u	25	0	0	2.5	27.5	E5
11830	94013100	Of Wood	u	25	0	0	2.5	27.5	E5
11831	94013900	Other	u	25	0	0	2.5	27.5	EIF
11832	94014100	Of Wood	u	25	0	0	2.5	27.5	EIF
11833	94014900	Other	u	25	0	0	2.5	27.5	EIF
11834	94015200	Of Bamboo	u	25	0	0	2.5	27.5	EIF
11835	94015300	Of Rattan	u	25	0	0	2.5	27.5	EIF
11836	94015900	Other   Other Seats, With Wooden Frames :	u	25	0	0	2.5	27.5	EIF
11837	94016100	Upholstered	u	25	0	0	2.5	27.5	EIF
11838	94016900	Other   Other Seats, With Metal Frames :	u	25	0	0	2.5	27.5	EIF
11839	94017100	Upholstered	u	25	0	0	2.5	27.5	EIF
11840	94017900	Other	u	25	0	0	2.5	27.5	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11841	94018000	Other Seats	u	25	0	0	2.5	27.5	EIF
11842	94019100	Of Wood	kg.	25	0	0	2.5	27.5	E10
11843	94019900	Other	kg.	25	0	0	2.5	27.5	E10
11844	94021010	Dentists' Chairs And Parts Thereof	u	10	0	0	1	11	EIF
11845	94021090	Other	u	10	0	0	1	11	EIF
11846	94029010	Hospital Beds With Mechanical Parts	u	10	0	0	1	11	EIF
11847	94029020	Parts	u	10	0	0	1	11	EIF
11848	94029090	Other	u	10	0	0	1	11	EIF
11849	94031010	Of Steel	kg.	25	0	0	2.5	27.5	E5
11850	94031090	Other	kg.	25	0	0	2.5	27.5	E10
11851	94032010	Of Steel	kg.	25	0	0	2.5	27.5	E5
11852	94032090	Other	kg.	25	0	0	2.5	27.5	E5
11853	94033010	Cabinetware	kg.	25	0	0	2.5	27.5	E5

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11854	94033090	Other	kg.	25	0	0	2.5	27.5	E5
11855	94034000	Wooden Furnitures Of A Kind Used In The Kitchen	u	25	0	0	2.5	27.5	E5
11856	94035010	Bed Stead	u	25	0	0	2.5	27.5	E5
11857	94035090	Other	u	25	0	0	2.5	27.5	E5
11858	94036000	Other Wooden Furniture	u	25	0	0	2.5	27.5	E10
11859	94037000	Furniture Of Plastics   Furniture Of Other Materials, Including Cane, Osier, Bamboo Or Similar Materials :	kg.	25	0	0	2.5	27.5	E5
11860	94038200	Of Bamboo	u	25	0	0	2.5	27.5	EIF
11861	94038300	Of Rattan	u	25	0	0	2.5	27.5	EIF
11862	94038900	Other	u	25	0	0	2.5	27.5	E5
11863	94039100	Of Wood	kg.	25	0	0	2.5	27.5	E5
11864	94039900	Other	kg.	25	0	0	2.5	27.5	E5

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11865	94041000	Mattress Supports   Mattresses :	kg.	25	0	0	2.5	27.5	EIF
11866	94042110	Of Rubber	u	25	0	0	2.5	27.5	EIF
11867	94042190	Of Plastic	u	25	0	0	2.5	27.5	EIF
11868	94042910	Spring Interior	u	25	0	0	2.5	27.5	EIF
11869	94042920	Of Rubberised Coir With Or Without Combination Of Other Materials, Whether Or Not With Metallic Springs.	u	25	0	0	2.5	27.5	EIF
11870	94042990	Other	u	25	0	0	2.5	27.5	EIF
11871	94043010	Filled With Feathers Or Down	u	25	0	0	2.5	27.5	EIF
11872	94043090	Other	u	25	0	0	2.5	27.5	EIF
11873	94044010	Quilts	u	25	0	0	2.5	27.5	EIF
11874	94044020	Bedspreads	u	25	0	0	2.5	27.5	EIF
11875	94044030	Eiderdowns	u	25	0	0	2.5	27.5	EIF
11876	94044040	Duvets (Comforters)	u	25	0	0	2.5	27.5	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11877	94049000	Other	kg.	25	0	0	2.5	27.5	EIF
11878	94051100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	u	25	0	0	2.5	27.5	EIF
11879	94051900	Other	u	25	0	0	2.5	27.5	EIF
11880	94052100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	u	25	0	0	2.5	27.5	EIF
11881	94052900	Other	u	25	0	0	2.5	27.5	EIF
11882	94053100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	u	25	0	0	2.5	27.5	EIF
11883	94053900	Other	u	25	0	0	2.5	27.5	EIF
11884	94054100	Photovoltaic, Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	u	25	0	0	2.5	27.5	EIF
11885	94054200	Other, Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	u	25	0	0	2.5	27.5	EIF



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11886	94054900	Other	u	25	0	0	2.5	27.5	EIF
11887	94055000	Non-Electrical Luminaires And Lighting Fittings	u	25	0	0	2.5	27.5	E5
11888	94056100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	u	25	0	0	2.5	27.5	EIF
11889	94056900	Other	u	25	0	0	2.5	27.5	EIF
11890	94059100	Of Glass	kg.	25	0	0	2.5	27.5	EIF
11891	94059200	Of Plastics	kg.	25	0	0	2.5	27.5	EIF
11892	94059900	Other :	kg.	25	0	0	2.5	27.5	EIF
11893	94061010	Green-Houses	u	10	0	0	1	11	EIF
11894	94061020	For Cold Storage	u	10	0	0	1	11	EIF
11895	94061030	Silos For Storing Ensilage	u	10	0	0	1	11	EIF
11896	94061090	Other	u	10	0	0	1	11	EIF
11897	94062000	Modular Building Units, Of Steel	u	10	0	0	1	11	E10

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11898	94069010	Green-Houses	u	10	0	0	1	11	EIF
11899	94069020	For Cold Storage	u	10	0	0	1	11	EIF
11900	94069030	Silos For Storing Ensilage	u	10	0	0	1	11	EIF
11901	94069090	Other	u	10	0	0	1	11	E10
11902	95030010	Tricycles,Scooters,Pedal Cars And Similar Wheeled Toys;Doll'S Carriages;Dolls;Other Toys;Reduced Size("Scale") Models And Similar Recreational Models,Working Or Not;Puzzles Of All Kinds: Of Wood	U	60	0	0	6	66	R10 to 50%
11903	95030020	Of Metal	U	60	0	0	6	66	R10 to 50%
11904	95030030	Of Plastics	u	60	0	0	6	66	R10 to 50%
11905	95030090	Other	u	60	0	0	6	66	R10 to 50%
11906	95042000	Articles And Accessories For Billiards Of All Kinds	u	20	0	0	2	22	E5

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11907	95043000	Other Games, Operated By Coins, Banknotes, Bank Cards, Tokens Or By Any Other Means Of Paymentl Other Than Automatic Bowling Alley Equipment	u	20	0	0	2	22	E5
11908	95044000	Playing Cards	u	20	0	0	2	22	E5
11909	95045000	Video Game Consoles And Machines, Other Than Those Of Subheading 9504 30	u	20	0	0	2	22	R5 to 50%
11910	95049010	Chess Set, All Types	u	20	0	0	2	22	R5 to 50%
11911	95049020	Carrom Board, With Or Without Coins And Strikers	u	20	0	0	2	22	R5 to 50%
11912	95049090	Other	u	20	0	0	2	22	R5 to 50%
11913	95051000	Articles For Christmas Festivities	kg.	20	0	0	2	22	E5
11914	95059010	Magical Equipments	kg.	20	0	0	2	22	R5 to 50%
11915	95059090	Other	kg.	20	0	0	2	22	R5 to 50%
11916	95061100	Skis	u	0	0	0	0	0	EIF

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11917	95061200	Ski-Fastenings (Ski-Bindings)	kg.	0	0	0	0	0	EIF
11918	95061900	Other   Water-Skis, Surf- Boards, Sailboards And Other Water-Sport Equipment:	kg.	0	0	0	0	0	EIF
11919	95062100	Sailboards	u	0	0	0	0	0	EIF
11920	95062900	Other  	u	0	0	0	0	0	EIF
11921	95063100	Clubs, Complete	u	20	0	0	2	22	R5 to 50%
11922	95063200	Balls	u	20	0	0	2	22	R5 to 50%
11923	95063900	Other	kg.	20	0	0	2	22	R5 to 50%
11924	95064000	Articles And Equipment For Table-Tennis   Tennis, Badminton Or Similar Rackets, Whether Or Not Strung:	u	20	0	0	2	22	R5 to 50%
11925	95065100	Lawn-Tennis Rackets, Whether Or Not Strung	u	20	0	0	2	22	R5 to 50%
11926	95065910	Squash Or Racketball Badminton Rackets, Whether Or Not Strung	u	20	0	0	2	22	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11927	95065990	Other   Balls, Other Than Golf Balls And Table-Tennis Balls:	u	20	0	0	2	22	E5
11928	95066100	Lawn-Tennis Balls	u	20	0	0	2	22	E5
11929	95066210	Football	u	20	0	0	2	22	E5
11930	95066220	Volley Ball	u	20	0	0	2	22	E5
11931	95066230	Basket Ball	u	20	0	0	2	22	E5
11932	95066290	Other	u	20	0	0	2	22	E5
11933	95066910	Hockey Ball	u	20	0	0	2	22	E5
11934	95066920	Cricket Ball	u	20	0	0	2	22	E5
11935	95066930	Golf Ball	u	20	0	0	2	22	E5
11936	95066940	Rugby Ball	u	20	0	0	2	22	E5
11937	95066990	Other	u	20	0	0	2	22	E5
11938	95067000	Ice Skates And Roller Skates, Including Skating Boots With Skates Attached   Other:	u	20	0	0	2	22	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11939	95069110	Boxing Equipment	kg.	10	0	0	1	11	EIF
11940	95069190	Other	kg.	10	0	0	1	11	R5 to 50%
11941	95069910	Badminton Shuttle Cocks	u	20	0	0	2	22	E5
11942	95069920	Leg Pads And Bats For Cricket	u	20	0	0	2	22	E5
11943	95069930	Shoulder Pads For Football	u	20	0	0	2	22	E5
11944	95069940	Hockey Sticks And Blades	u	20	0	0	2	22	E5
11945	95069950	Polo Sticks Including Blades, Shafts And Heads	u	20	0	0	2	22	E5
11946	95069960	Sports Net	u	20	0	0	2	22	E5
11947	95069970	Tennis And Badminton Racket Pressures	u	20	0	0	2	22	E5
11948	95069980	Shin-Guards And Elbow Or Shoulders Pads Excluding Those For Football; Waist,Thigh And Hip Protective Equipment	u	20	0	0	2	22	E5
11949	95069990	Other	u	20	0	0	2	22	E5

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in %) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
11950	95071000	Fishing Rods	u	20	0	0	2	22	E7
11951	95072000	Fish-Hooks, Whether Or Not Snelled	kg.	20	0	0	2	22	E7
11952	95073000	Fishing Reels	u	20	0	0	2	22	E7
11953	95079010	Fish Landing And Butterfly Nets	u	20	0	0	2	22	E7
11954	95079090	Other	u	20	0	0	2	22	E7
11955	95081000	Travelling Circuses And Travelling Menageries	kg.	20	0	0	2	22	E5
11956	95082100	Roller Coasters	u	20	0	0	2	22	E5
11957	95082200	Carousels, Swings And Roundabouts	u	20	0	0	2	22	E5
11958	95082300	Dodge'Em Cars	u	20	0	0	2	22	E5
11959	95082400	Motion Simulators And Moving Theatres	u	20	0	0	2	22	E5
11960	95082500	Water Rides	u	20	0	0	2	22	E5

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11961	95082600	Water Park Amusements	u	20	0	0	2	22	E5
11962	95082900	Other	u	20	0	0	2	22	E5
11963	95083000	Fairground Amusements	u	20	0	0	2	22	E5
11964	95084000	Travelling Theatres	u	20	0	0	2	22	E5
11965	96011000	Worked Ivory And Articles Of Ivory	kg.	10	0	0	1	11	EIF
11966	96019010	Worked Tortoise-Shell And Articles Thereof	kg.	10	0	0	1	11	EIF
11967	96019020	Worked Mother Of Pearl And Articles Thereof	kg.	10	0	0	1	11	EIF
11968	96019030	Worked Bone (Excluding Whale Bone) And Articles Thereof	kg.	10	0	0	1	11	EIF
11969	96019040	Worked Horn, Coral And Other Animal Carving Material And Articles Thereof	kg.	10	0	0	1	11	EIF
11970	96019090	Other	kg.	10	0	0	1	11	EIF



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11971	96020010	Worked Vegetable Carving Material And Articles Thereof	kg.	10	0	0	1	11	EIF
11972	96020020	Moulded Or Carved Articles Of Wax, Stearin, Natural Gums And Resins And Other Moulded Or Carved Articles	kg.	10	0	0	1	11	EIF
11973	96020030	Gelatin Capules, Empty	kg.	10	0	0	1	11	EIF
11974	96020040	Other Articles Of Unhardened Gelatin	kg.	10	0	0	1	11	EIF
11975	96020090	Other	kg.	10	0	0	1	11	EIF
11976	96031000	Brooms And Brushes, Consisting Of Twigs Or Other Vegetable Materials, Bound Together, With Or Without Handles   Tooth Brushes, Shaving Brushes, Hair Brushes, Nail Brushes, Eyelash Brushes And Other Toilet Brushes For Use On The Person, Including Such Brushes Constituting Parts Of Appliances :	u	20	0	0	2	22	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11977	96032100	Tooth Brushes, Including Dental-Plate Brushes	u	20	0	0	2	22	E5
11978	96032900	Other	u	20	0	0	2	22	E5
11979	96033010	Artist Brushes	u	20	0	0	2	22	E5
11980	96033020	Brushes For The Application Of Cosmetics	u	20	0	0	2	22	E5
11981	96033090	Other	u	20	0	0	2	22	E5
11982	96034010	Paint, Distemper, Varnish Or Similar Brushes (Other Than Brushes Of Sub-Heading 9603 30);	u	20	0	0	2	22	E5
11983	96034020	Paint Pads And Rollers	u	20	0	0	2	22	E5
11984	96035000	Other Brushes Consituting Parts Of Machines, Appliances Or Vehicles	u	20	0	0	2	22	E5
11985	96039000	Other	u	20	0	0	2	22	E5
11986	96040000	Hand Sieves And Hand Riddles	u	20	0	0	2	22	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11987	96050010	For Personal Toilet	u	10	0	0	1	11	EIF
11988	96050090	Other	u	10	0	0	1	11	EIF
11989	96061010	Press-Fasteners, Snap-Fasteners And Press-Studs	kg.	10	0	0	1	11	EIF
11990	96061020	Parts   Buttons :	kg.	10	0	0	1	11	EIF
11991	96062100	Of Plastics, Not Covered With Textile Material	kg.	10	0	0	1	11	EIF
11992	96062200	Of Base Metals, Not Covered With Textile Material	kg.	10	0	0	1	11	EIF
11993	96062910	Button Of Coconut Shell / Wood	kg.	10	0	0	1	11	EIF
11994	96062990	Other	kg.	10	0	0	1	11	EIF
11995	96063010	Button Blanks	kg.	10	0	0	1	11	EIF
11996	96063090	Other	kg.	10	0	0	1	11	EIF
11997	96071110	Zip Fasteners	kg.	10	0	0	1	11	EIF
11998	96071190	Other	kg.	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
11999	96071910	Zip Fasteners	kg.	10	0	0	1	11	EIF
12000	96071990	Other	kg.	10	0	0	1	11	EIF
12001	96072000	Parts	kg.	10	0	0	1	11	EIF
12002	96081011	High Value Ball Point Pens Wit	u	10	0	0	1	11	EIF
12003	96081012	Ball Point Pens With Body Or Cap Of Precious Metal Or Rolled Precious Metal	u	10	0	0	1	11	EIF
12004	96081019	Other	u	10	0	0	1	11	EIF
12005	96081091	High Value Ball Point Pens (Us \$100 And Above C.I.F. Per Unit)	u	10	0	0	1	11	EIF
12006	96081092	Balll Point Pens With Body Or Cap Of Precious Metal Or Rolled Precious Metal	u	10	0	0	1	11	EIF
12007	96081099	Other	u	10	0	0	1	11	EIF
12008	96082000	Felt Tipped And Other Porous- Tipped Pens And Markers	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12009	96083011	High Value Writing Instruments Including Fountain Pens And Ball Point Pens (Us \$ 100 And Above C.I.F. Per Unit)	u	10	0	0	1	11	EIF
12010	96083012	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	u	10	0	0	1	11	EIF
12011	96083019	Other	u	10	0	0	1	11	EIF
12012	96083021	High Value Ball Point Pens (Us \$100 And Above C.I.F. Per Unit)	u	10	0	0	1	11	EIF
12013	96083022	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	u	10	0	0	1	11	EIF
12014	96083029	Other	u	10	0	0	1	11	EIF
12015	96083091	High Value Pens (Us \$ 100 And Above C.I.F. Per Unit)	u	10	0	0	1	11	EIF
12016	96083092	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	u	10	0	0	1	11	EIF
12017	96083099	Other	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12018	96084000	Propelling Or Sliding Pencils	u	10	0	0	1	11	EIF
12019	96085000	Sets Of Articles From Two Or More Of The Foregoing Sub- Headings	u	10	0	0	1	11	EIF
12020	96086010	With Liquid Ink(For Rolling Ball-Pen)	u	10	0	0	1	11	EIF
12021	96086090	Other	u	10	0	0	1	11	EIF
12022	96089110	Nib Points For Pen	u	10	0	0	1	11	EIF
12023	96089120	Nib S Of Wool Felt Or Plastics For Use In The Manufacture Of Porous Tip Pen Or Markers	u	10	0	0	1	11	EIF
12024	96089130	Other Pen Nibs	u	10	0	0	1	11	EIF
12025	96089191	Of Metal	u	10	0	0	1	11	EIF
12026	96089199	Other	u	10	0	0	1	11	EIF
12027	96089910	Pen Holders, Pencil Holders And Similar Holders	kg.	10	0	0	1	11	EIF
12028	96089990	Other	kg.	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12029	96091000	Pencils And Crayons, With Leads Encased In A Rigid Sheath	kg.	10	0	0	1	11	EIF
12030	96092000	Pencil Leads, Black Or Coloured	kg.	10	0	0	1	11	EIF
12031	96099010	Slate Pencils	kg.	10	0	0	1	11	EIF
12032	96099020	Other Pencils	kg.	10	0	0	1	11	EIF
12033	96099030	Pastels, Drawing Charcoals And Writing Or Drawing Chalks And Tailors Chalks	kg.	10	0	0	1	11	EIF
12034	96099090	Other	kg.	10	0	0	1	11	EIF
12035	96100000	Slates And Boards, With Writing Or Drawing Surfaces, Whether Or Not Framed	kg.	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12036	96110000	Date, Sealing Or Numbering Stamps, And The Like (Including Devices For Printing Or Embossing Labels), Designed For Operating In The Hand; Hand-Operated Composing Sticks And Hand Printing Sets Incorporating Such Composing Sticks	kg.	20	0	0	2	22	E5
12037	96121010	Computer Printer Ribbon	u	10	0	0	1	11	E10
12038	96121020	Ribbon For Typewriters, Other Than Electronic And Similar Machines	u	10	0	0	1	11	E10
12039	96121030	Ribbon For Electronic Typewriter	u	10	0	0	1	11	E10
12040	96121090	Other	u	10	0	0	1	11	E10
12041	96122000	Ink-Pads	u	10	0	0	1	11	EIF
12042	96131000	Pocket Lighters, Gas Fuelled, Non-Refillable	u	20	0	0	2	22	E5



S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12043	96132000	Pocket Lighters, Gas Fuelled, Refillable	u	20	0	0	2	22	E5
12044	96138010	Electronic	u	20	0	0	2	22	E5
12045	96138090	Other	u	20	0	0	2	22	E5
12046	96139000	Parts	u	20	0	0	2	22	E5
12047	96140000	Smoking Pipes(Including Pipe Bowls) And Cigar Or Cigarette Holders And Parts Thereof	u	10	0	0	1	11	EIF
12048	96151100	Of Hard Rubber Or Plastics	kg.	20	0	0	2	22	EIF
12049	96151900	Other	kg.	20	0	0	2	22	EIF
12050	96159000	Other	kg.	20	0	0	2	22	EIF
12051	96161010	Scent Sprays And Similar Toilet Sprays	kg.	20	0	0	2	22	E5
12052	96161020	Mounts And Heads	kg.	20	0	0	2	22	E5
12053	96162000	Powder-Puffs And Pads For The Application Of Cosmetics Or Toilet Preparations	kg.	20	0	0	2	22	E5

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in (%)) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12054	96170011	Vacuum Flasks Having A Capacity Not Exceeding 0.75 1Litre	kg.	20	0	0	2	22	EIF
12055	96170012	Vacuum Flasks Having A Capacity Exceeding 0.75 Litre	kg.	20	0	0	2	22	EIF
12056	96170013	Casserol And Any Other Vacuum Containers	kg.	20	0	0	2	22	EIF
12057	96170019	Other	kg.	20	0	0	2	22	EIF
12058	96170090	Parts (Other Than Glass Inners)	kg.	20	0	0	2	22	EIF
12059	96180000	Tailors' Dummies And Other Lay Figures; Automata And Other Animated Displays, Used For Shop Window Dressing	kg.	10	0	0	1	11	EIF
12060	96190010	Sanitary Towels (Pads) And Tampons, Napkins	kg.	10	0	0	1	11	E10
12061	96190020	Tampons	kg.	10	0	0	1	11	E10
12062	96190030	Napkins And Napkin Liners For Babies	kg.	10	0	0	1	11	E10

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12063	96190040	Clinical Diapers	kg.	10	0	0	1	11	E10
12064	96190090	Other	kg.	10	0	0	1	11	E10
12065	96200000	Monopods, Bipods, Tripods And Similar Articles	u	10	0	0	1	11	EIF
12066	97012100	Painting, Drawings And Pastels	u	10	0	0	1	11	EIF
12067	97012200	Mosaics	u	10	0	0	1	11	EIF
12068	97012900	Other	u	10	0	0	1	11	EIF
12069	97019100	Paintings, Drawings And Pastels	u	10	0	0	1	11	E10
12070	97019200	Mosaics	u	10	0	0	1	11	EIF
12071	97019900	Other	u	10	0	0	1	11	EIF
12072	97021000	Of An Age Exceeding 100 Years	u	10	0	0	1	11	EIF
12073	97029000	Other	u	10	0	0	1	11	EIF
12074	97031010	Of Metal	u	10	0	0	1	11	EIF

S. No.	HS Code (2022) (1)	Description (2)	Unit (3)	BCD Rates (in %) unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in %) unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
12075	97031020	Of Stone	u	10	0	0	1	11	EIF
12076	97031090	Other	u	10	0	0	1	11	EIF
12077	97039010	Of Metal	u	10	0	0	1	11	EIF
12078	97039020	Of Stone	u	10	0	0	1	11	EIF
12079	97039090	Other	u	10	0	0	1	11	E10
12080	97040010	Used Postal Stamp	kg.	0	0	0	0	0	EIF
12081	97040020	Used Or Unused First-Day Covers For Philatelists	kg.	0	0	0	0	0	EIF
12082	97040090	Other	kg.	0	0	0	0	0	EIF
12083	97051000	Collectionsand Collectors Pieces Of Archaeological, Ethnographic Or Historical Interest	u	10	0	0	1	11	EIF
12084	97052100	Human Specimens And Parts Thereof	u	10	0	0	1	11	EIF
12085	97052200	Extinct Or Endangered Species And Parts Thereof	u	10	0	0	1	11	EIF

<b>S. No.</b>	<b>HS Code (2022) (1)</b>	<b>Description (2)</b>	<b>Unit (3)</b>	<b>BCD Rates (in %) unless otherwise specified) (4)</b>	<b>AIDC (in %) (5)</b>	<b>Health cess (in %) (6)</b>	<b>SWS (in (%) unless otherwise specified) (7)</b>	<b>Base Rate (4+5+6+7)</b>	<b>Staging Category</b>
12086	97052900	Other	u	10	0	0	1	11	EIF
12087	97053100	Of An Age Exceeding 100 Years	u	10	0	0	1	11	EIF
12088	97053900	Other	u	10	0	0	1	11	EIF
12089	97061000	Of An Age Exceeding 250 Years	u	10	0	0	1	11	E10
12090	97069000	Other	u	10	0	0	1	11	E10

**APPENDIX 2A-b**  
**SCHEDULE OF TARIFF COMMITMENTS OF THE UNITED KINGDOM**

<b>Commodity code (2022)</b>	<b>Indicative description of goods</b>	<b>Staging category</b>
<b>1</b>	<b>2</b>	<b>3</b>
01	Live animals	A
0201	Meat of bovine animals, fresh or chilled	A
0202	Meat of bovine animals, frozen	A
0203.11.10	Fresh or chilled domestic swine carcasses and half-carcasses	U
0203.11.90	Fresh or chilled non-domestic swine carcasses and half-carcasses	A
0203.12.11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	U
0203.12.19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	U
0203.12.90	Fresh or chilled hams, shoulders and cuts thereof with bone in of non-domestic swine	A
0203.19.11	Fresh or chilled fore-ends and cuts thereof of domestic swine	U
0203.19.13	Fresh or chilled loins and cuts thereof of domestic swine	U
0203.19.15	Fresh or chilled bellies "streaky" and cuts thereof of domestic swine	U

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0203.19.55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	U
0203.19.59	Fresh or chilled meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	U
0203.19.90	Fresh or chilled meat of non-domestic swine (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, with bone in)	A
0203.21.10	Frozen domestic swine carcasses and half-carcasses	U
0203.21.90	Frozen non-domestic swine carcasses and half-carcasses	A
0203.22.11	Frozen hams and cuts thereof of domestic swine, with bone in	U
0203.22.19	Frozen shoulders and cuts thereof of domestic swine, with bone in	U
0203.22.90	Frozen hams, shoulders and cuts thereof of non-domestic swine, with bone in	A
0203.29.11	Frozen fore-ends and cuts thereof of domestic swine	U
0203.29.13	Frozen loins and cuts thereof of domestic swine, with bone in	U
0203.29.15	Frozen bellies "streaky" and cuts thereof of domestic swine	U
0203.29.55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	U

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0203.29.59	Frozen meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	U
0203.29.90	Frozen meat of non-domestic swine (excl. carcasses and half-carcasses and hams, shoulders and cuts thereof, with bone in)	A
0204	Meat of sheep or goats, fresh, chilled or frozen	A
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	A
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	A
0207.11	Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces	U
0207.12	Frozen fowls of the species Gallus domesticus, not cut in pieces	U
0207.13	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus	U
0207.14	Frozen cuts and edible offal of fowls of the species Gallus domesticus	U
0207.24	Fresh or chilled turkeys of the species domesticus, not cut in pieces	A
0207.25	Frozen turkeys of the species domesticus, not cut into pieces	A



Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0207.26	Fresh or chilled cuts and edible offal of turkeys of the species domesticus	A
0207.27	Frozen cuts and edible offal of turkeys of the species domesticus	A
0207.41	Fresh or chilled domestic ducks, not cut in pieces	A
0207.42	Frozen domestic ducks, not cut in pieces	A
0207.43	Fatty livers of domestic ducks, fresh or chilled	A
0207.44	Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)	A
0207.45	Frozen cuts and edible offal of domestic ducks	A
0207.51	Fresh or chilled domestic geese, not cut in pieces	A
0207.52	Frozen domestic geese, not cut in pieces	A
0207.53	Fatty livers of domestic geese, fresh or chilled	A
0207.54	Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers)	A
0207.55	Frozen cuts and edible offal of domestic geese	A
0207.60	Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0208	Meat and edible offal of rabbits, hares, pigeons and other animals, fresh, chilled or frozen (excl. of bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species Gallus domesticus", ducks, geese, turkeys and guinea fowls)	A
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	U
0210.11	Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in	U
0210.12	Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked	U
0210.19	Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	U
0210.20	Meat of bovine animals, salted, in brine, dried or smoked	A
0210.91	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	A
0210.92	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals, sea lions and walruses (mammals of the suborder Pinnipedia)	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0210.93	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	A
0210.99.10	Horsemeat, salted, in brine or dried	A
0210.99.21	Meat of sheep and goats, salted, in brine, dried or smoked, with bone in	A
0210.99.29	Boneless meat of sheep and goats, salted, in brine, dried or smoked	A
0210.99.31	Reindeer meat, salted, in brine, dried or smoked	A
0210.99.39	Meat, salted, in brine, dried or smoked (excl. of swine, bovine animals, reindeer, sheep or goats, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles, insects, and meat, salted, in brine or dried, of horses)	A
0210.99.41	Edible domestic swine livers, salted, in brine, dried or smoked	U
0210.99.49	Edible domestic swine offal, salted, in brine, dried or smoked (excl. livers)	U
0210.99.51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	A
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	A
0210.99.71	Edible fatty goose or duck livers, salted or in brine	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0210.99.79	Edible poultry liver, salted, in brine, dried or smoked (excl. fatty goose or duck livers)	U
0210.99.85	Edible offal, salted, in brine, dried or smoked (excl. of domestic swine, bovine animals, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles and poultry liver)	A
0210.99.90	Edible flours and meals of meat or meat offal (excl. of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles and insects)	U
03	Fish and crustaceans, molluscs and other aquatic invertebrates	A
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	A
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter	A
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruit, nuts or cocoa, and yogurt may additionally contain chocolate, spices, coffee, plants or cereals	A
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, n.e.s.	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0405	Butter, incl. dehydrated butter and ghee, and other fats and oils derived from milk; dairy spreads	A
0406	Cheese and curd	A
0407.11	Fertilised eggs for incubation, of domestic fowls	A
0407.19	Fertilised birds' eggs for incubation (excl. of domestic fowls)	A
0407.21	Fresh eggs of domestic fowls, in shell (excl. fertilised for incubation)	U
0407.29	Fresh birds' eggs, in shell (excl. of domestic fowls, and fertilised for incubation)	A
0407.90.10	Poultry eggs, in shell, preserved or cooked	U
0407.90.90	Birds' eggs, in shell, preserved or cooked (excl. of poultry)	A
0408.11.20	Egg yolks, dried, not suitable for human consumption, whether or not containing added sugar or other sweetening matter	A
0408.11.80	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	U
0408.19.20	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, unsuitable for human consumption (excl. dried)	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
0408.19.81	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	U
0408.19.89	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	U
0408.91.20	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. egg yolks)	A
0408.91.80	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	U
0408.99.20	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. dried and egg yolks)	A
0408.99.80	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	U
0409	Natural honey	A
0410	Insects, turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
05	Products of animal origin, not elsewhere specified or included	A
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	A
07	Edible vegetables and certain roots and tubers	A
08	Edible fruit and nuts; peel of citrus fruit or melons	A
09	Coffee, tea, maté and spices	A
1001	Wheat and meslin	A
1002	Rye	A
1003	Barley	A
1004	Oats	A
1005	Maize or corn	A
1006.10	Rice in the husk, "paddy" or rough	A
1006.20	Husked or brown rice	A
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed	U

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
1006.40	Broken rice	A
1007	Grain sorghum	A
1008	Buckwheat, millet, canary seed and other cereals (excl. wheat and meslin, rye, barley, oats, maize, rice and grain sorghum)	A
11	Products of the milling industry; malt; starches; inulin; wheat gluten	A
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	A
13	Lac; gums, resins and other vegetable saps and extracts	A
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	A
15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	A
1601	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products	U
1602.10	Homogenised prepared meat, offal, blood or insects, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	A



Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
1602.20	Preparations of liver of any animal (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)	A
1602.31	Meat or offal of turkeys "Gallus domesticus", prepared or preserved (excl. sausages and similar products, and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	A
1602.32	Meat or offal of fowls of the species "Gallus domesticus", prepared or preserved (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	U
1602.39	Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	A
1602.41	Hams of swine and cuts thereof, prepared or preserved	U
1602.42	Prepared or preserved shoulders and cuts thereof, of swine	U
1602.49	Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or	U

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
	for dietetic purpose, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)	
1602.50	Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)	A
1602.90.10	Preparations of blood of any animal (excl. sausages and similar products)	U
1602.90.31	Prepared or preserved meat or meat offal of game or rabbits (excl. of wild pigs, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts and juices)	A
1602.90.51	Prepared or preserved meat or meat offal containing meat or offal of domestic swine (excl. of poultry, bovine animals, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, preparations of liver and meat extracts)	U
1602.90.61	Prepared or preserved meat or meat offal, uncooked, containing meat or offal of bovines, incl. mixtures of cooked or uncooked meat and cooked or uncooked offal (excl. of poultry, domestic swine, reindeer, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of $\leq 250$ g, and preparations of liver)	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
1602.90.69	Prepared or preserved meat or meat offal, cooked, containing meat or offal of bovine animals (excl. of poultry, domestic swine, game or rabbits, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	A
1602.90.91	Prepared or preserved meat or offal of sheep (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	A
1602.90.95	Prepared or preserved meat or offal of goats (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	A
1602.90.99	Prepared or preserved meat, meat offal or insects (excl. of poultry, swine, bovine animals, game or rabbits, sheep or goats, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes in containers of a net weight of <= 250 g, preparations of liver, meat extracts, juices, and containing meat or offal of bovines or domestic swine)	A
1603	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	A
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved (excl. smoked)	A
1701	Cane or beet sugar and chemically pure sucrose, in solid form	U
1702	Other sugars, incl. chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	A
1703	Molasses resulting from the extraction or refining of sugar	A
1704	Sugar confectionery not containing cocoa, incl. white chocolate	A
18	Cocoa and cocoa preparations	A
19	Preparations of cereals, flour, starch or milk; pastrycooks' products	A
20	Preparations of vegetables, fruit, nuts or other parts of plants	A
21	Miscellaneous edible preparations	A
22	Beverages, spirits and vinegar	A
23	Residues and waste from the food industries; prepared animal fodder	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	A
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	A
26	Ores, slag and ash	A
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	A
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	A
29	Organic chemicals	A
30	Pharmaceutical products	A
31	Fertilisers	A
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	A
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	A
35	Albuminoidal substances; modified starches; glues; enzymes	A
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	A
37	Photographic or cinematographic goods	A
38	Miscellaneous chemical products	A
39	Plastics and articles thereof	A
40	Rubber and articles thereof	A
41	Raw hides and skins (other than furskins) and leather	A
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	A
43	Furskins and artificial fur; manufactures thereof	A
44	Wood and articles of wood; wood charcoal	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
45	Cork and articles of cork	A
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	A
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	A
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	A
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	A
50	Silk	A
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	A
52	Cotton	A
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	A
54	Man-made filaments; strip and the like of man-made textile materials	A
55	Man-made staple fibres	A
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
57	Carpets and other textile floor coverings	A
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	A
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	A
60	Knitted or crocheted fabrics	A
61	Articles of apparel and clothing accessories, knitted or crocheted	A
62	Articles of apparel and clothing accessories, not knitted or crocheted	A
63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	A
64	Footwear, gaiters and the like; parts of such articles	A
65	Headgear and parts thereof	A
66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof	A
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	A
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	A



Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
69	Ceramic products	A
70	Glass and glassware	A
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	A
72	Iron and steel	A
73	Articles of iron or steel	A
74	Copper and articles thereof	A
75	Nickel and articles thereof	A
76	Aluminium and articles thereof	A
78	Lead and articles thereof	A
79	Zinc and articles thereof	A
80	Tin and articles thereof	A
81	Other base metals; cermets; articles thereof	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	A
83	Miscellaneous articles of base metal	A
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	A
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	A
86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds	A
8701	Tractors (other than tractors of heading 8709)	A
8702	Motor vehicles for the transport of $\geq 10$ persons, incl. driver	A
8703.10	Vehicles for the transport of $<10$ persons on snow; golf cars and similar vehicles	A
8703.21	Motor cars and other motor vehicles principally designed for the transport of $<10$ persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity $\leq 1.000 \text{ cm}^3$ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
8703.22	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm <sup>3</sup> but <= 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A
8703.23	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm <sup>3</sup> but <= 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A
8703.24	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A
8703.31	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity <= 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A
8703.32	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm <sup>3</sup> but <= 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
8703.33	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	A
8703.40	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)	TRQ
8703.50	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)	TRQ
8703.60	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	TRQ
8703.70	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	TRQ

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
8703.80	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only electric motor for propulsion (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	TRQ
8703.90	Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	TRQ
8704	Motor vehicles for the transport of goods, incl. chassis with engine and cab	A
8705	Special purpose motor vehicles (other than those principally designed for the transport of persons or goods), e.g. breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops and mobile radiological units	A
8706	Chassis fitted with engines, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705 (excl. those with engines and cabs)	A
8707	Bodies, incl. cabs, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
8708	Parts and accessories for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705, n.e.s.	A
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles, n.e.s.	A
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, n.e.s.	A
8711	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	A
8712	Bicycles and other cycles, incl. delivery tricycles, not motorised	A
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled (excl. specially designed motor vehicles and bicycles)	A
8714	Parts and accessories for motorcycles and bicycles and for carriages for disabled persons, n.e.s.	A
8715	Baby carriages and parts thereof, n.e.s.	A

Commodity code (2022)	Indicative description of goods	Staging category
1	2	3
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled (excl. railway and tramway vehicles); parts thereof, n.e.s.	A
88	Aircraft, spacecraft, and parts thereof	A
89	Ships, boats and floating structures	A
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	A
91	Clocks and watches and parts thereof	A
92	Musical instruments; parts and accessories of such articles	A
93	Arms and ammunition; parts and accessories thereof	A
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	A
95	Toys, games and sports requisites; parts and accessories thereof	A
96	Miscellaneous manufactured articles	A
97	Works of art, collectors' pieces and antiques	A

## CHAPTER 3 RULES OF ORIGIN

### Section A Rules of Origin

#### Article 3.1 Definitions

For the purposes of this Chapter:

**“aquaculture”** means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seed stock, including seed stock imported from non-Parties, such as eggs, fry, fingerlings, larvae, parr, smolts or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

**“carrier”** means any vehicle for air, sea or land transport. However, the carriage of product can be made through multimodal transport;

**“competent authority”** means:

- (a) for India, in the case of exports from India, the Department of Commerce or agencies notified to issue the certificate of origin; and in the case of imports into India, the Central Board of Indirect Taxes and Customs (“CBIC”) or any of its successors; and
- (b) for the United Kingdom, its customs authority as defined in Article 1.4 (General Definitions - Initial Provisions and General Definitions);

**“exporter”** means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports a good;

**“fungible goods”** or **“fungible materials”** means goods or materials that are interchangeable for commercial purposes and the properties of which are essentially identical;

**“generally accepted accounting principles”** means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;

**“indirect material”** means a material used in the production, testing or inspection of a good but not physically incorporated into the good or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:



- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used to test or inspect the good;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment buildings; and
- (g) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

**“issuing authority”** means the authorities in India designated for issuance of certificates of origin;

**“material”** means any good (including ingredients, raw inputs, components or parts) used in the production of another good and physically incorporated into it;

**“net weight”** means the weight of the material or good excluding the weight of any packaging;

**“non-originating good”** or **“non-originating material”** means a good or material that does not qualify as originating, including those of unprovable origin, in accordance with this Chapter;

**“originating good”** or **“originating material”** means a good or material that qualifies as originating in accordance with this Chapter;

**“producer”** means a person who engages in the production of a good;

**“production”** means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, working, processing, or assembling a good other than simple assembly<sup>1</sup>;

**“tariff classification”** means the classification of a good according to the Harmonized System;

**“territorial sea”** means waters extending up to 12 nautical miles from the baseline as defined by the Parties in line with the United Nations Convention on the Law of the Sea, 1982; and

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<sup>1</sup> “simple assembly” is defined as an activity which neither requires special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

**“Working Group on Rules of Origin”** means the Working Group on Rules of Origin established pursuant to paragraph 1 of the Article 3.28 (Working Group on Rules of Origin).

### **Article 3.2 Origin Criteria**

1. Except as otherwise provided in this Chapter, each Party shall provide that a good is originating if it is:
  - (a) wholly obtained or produced entirely in the territory of one or both of the Parties as established in Article 3.3 (Wholly Obtained);
  - (b) produced entirely in the territory of one or both of the Parties, exclusively from originating materials; or
  - (c) produced entirely in the territory of one or both of the Parties using non-originating materials, provided the good satisfies all applicable requirements of Annex 3A (Product-Specific Rules of Origin),in each case, provided the good satisfies all other applicable requirements of this Chapter<sup>2</sup>.

### **Article 3.3 Wholly Obtained**

1. Each Party shall provide that for the purposes of subparagraph 1(a) of Article 3.2 (Origin Criteria) the following goods shall be considered as wholly obtained or produced entirely in one or both of the Parties if they are:
  - (a) minerals, mineral goods and other non-living natural resources extracted or taken from there;
  - (b) plant and plant goods, including fruits, flowers, vegetables, trees, seaweed, and live plants, or fungi, or algae, grown, harvested, cultivated, picked or gathered there;
  - (c) live animals born and raised there;
  - (d) goods obtained from live animals raised<sup>3</sup> there;
  - (e) goods obtained by hunting, trapping, fishing or aquaculture conducted there, but not beyond the outer limits of a Party’s territorial sea;
  - (f) fish, shellfish and other marine life taken from the sea, seabed or subsoil outside the territorial sea of each Party and outside the territorial sea of

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<sup>2</sup> For greater clarity, final production of a good must have occurred in the exporting Party, except those activities as defined in subparagraph 2(b) of Article 3.14 (Non-Alteration).

<sup>3</sup> For greater clarity, this includes heifers imported into a Party and then raised there.

- non-Parties in accordance with international law, by vessels that are registered with a Party and entitled to fly the flag of that Party;
- (g) a good produced from the goods referred to in subparagraph (f) on a factory ship that is registered with a Party and entitled to fly the flag of that Party;
  - (h) minerals, mineral goods and other non-living natural resources, taken or extracted from the seabed or subsoil, outside the territories of the Parties, and beyond areas over which non-parties exercise jurisdiction; provided that that Party or person of the Party has rights to exploit such seabed or subsoil;
  - (i) a good, excluding precious metals, that is:
    - (i) waste or scrap derived from consumption or production there; or
    - (ii) waste or scrap derived from used goods collected there, provided that those goods are fit only for the recovery of raw materials; or
  - (j) goods and their derivatives produced there exclusively from goods referred to in subparagraphs (a) through (i).

#### **Article 3.4** **Value of the Good**

1. For the purposes of this Chapter, each Party shall provide that the value of the good may be ex-works price or free-on-board (FOB) value.
2. The ex-works price is either:
  - (a) the price paid or payable for the good to the producer at the place where the last production was carried out, and shall include the value of all materials; or
  - (b) the price actually paid or payable for the good when sold for export.
3. If there is no price paid or payable or if it does not include the value of all materials, the ex-works price:
  - (a) shall include the value of all materials and the cost of production employed in producing the good, calculated in accordance with generally accepted accounting principles; and
  - (b) may include amounts for general expenses and profit to the producer that can be reasonably allocated to the good.
4. For the purposes of calculating the value of the good in accordance with paragraphs 2 or 3, the ex-works price shall:

- (a) not take into account any internal taxes which are, or may be, repaid when the good obtained is exported; and
  - (b) exclude any costs incurred subsequent to the good leaving the place where the last production was carried out, such as transportation, loading, unloading, handling or insurance.
5. The FOB value shall be the price actually paid or payable to the exporter for a good when loaded onto the carrier at the named port of exportation, including the cost of the product, and all costs necessary to bring the good onto the carrier, not taking into account any internal taxes which are, or may be, repaid when the good obtained is exported.

### **Article 3.5 Qualifying Value Content**

1. Where Annex 3A (Product Specific Rules of Origin) specifies a qualifying value content test to determine whether a good is originating, each Party shall provide that the qualifying value content shall be calculated using one of the following methods:

- (a) Build-Down Method: based on the value of non-originating materials

$$QVC = \frac{\text{value of the good} - \text{value of non-originating materials}}{\text{value of the good}} \times 100$$

- (b) Build-Up Method: based on the value of originating materials

$$QVC = \frac{\text{value of originating materials}}{\text{value of the good}} \times 100$$

where, **QVC** is the qualifying value content of a good, expressed as a percentage.

2. Each Party shall provide that the value of a material shall be:
- (a) for a material imported by the producer of the good, the price actually paid or payable for the material at the time of importation, or other value determined in accordance with the Customs Valuation Agreement, including the costs incurred in transporting the material to the port or place of importation, such as transportation, loading, unloading, handling or insurance;
  - (b) for a material acquired in the territory where the good is produced:
    - (i) the price paid or payable by the producer in the Party where the producer is located;
    - (ii) the value as determined for an imported material in subparagraph (a); or

- (iii) the earliest ascertainable price paid or payable in the territory of the Party; or
  - (c) for a material that is self-produced, all the costs incurred in the production of the material, which includes general expenses.
- 3. For an originating material, the following expenses may be added to the value of the material, if not included under paragraph 2:
  - (a) the costs of freight, insurance, packing, and all other costs incurred to transport the material to the location of the producer of the good;
  - (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
  - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
- 4. For a non-originating material or material of undetermined origin, the following expenses, where included under paragraph 2, may be deducted from the value of the material:
  - (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material to the location of the producer of the good;
  - (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, which include credit against duty or tax paid or payable; and
  - (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.
- 5. If the cost or expense listed in paragraphs 3 or 4 is unknown or documentary evidence of the amount of the adjustment is not available, then no adjustment is allowed for that particular cost or expense.

### **Article 3.6**

#### **Materials Used in Production**

1. Each Party shall provide that if a non-originating material undergoes further production such that it satisfies the requirements of this Chapter, the material is treated as originating when determining the originating status of the subsequently produced good, regardless of whether that material was produced by the producer of the good.

2. Each Party shall provide that if a non-originating material is used in the production of a good, the following may be counted as originating content in determining whether the resulting good meets a qualifying value content requirement:
  - (a) the value of processing of the non-originating material undertaken in the territory of the exporting Party; and
  - (b) the value of any originating material used in the production of the non-originating material undertaken in the territory of one or both of the Parties.

### **Article 3.7** **Non-Qualifying Operations**

1. Each Party shall provide that, notwithstanding any provisions in this Chapter, a good shall not be considered to be originating merely by undergoing any of the following operations in the territory of that Party:
  - (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing or thawing, keeping in brine, removal of damaged parts) and other similar operations;
  - (b) changes of packaging and breaking up and assembly of packages;
  - (c) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
  - (d) for textiles: attaching accessory articles such as straps, bands, beads, cords, rings and eyelets; ironing or pressing of textiles;
  - (e) simple painting and polishing;
  - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps;
  - (h) peeling and removal of stones and shells from fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) simple operations such as removal of dust, sifting, screening, sorting, classifying, grading, or matching;
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

- (m) simple mixing of goods, whether or not of different kinds; mixing of sugar or any other sweetening matter to any good;
  - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (o) slaughter of animals;
  - (p) simple testing, calibration, inspection or certification;
  - (q) dilution with water or another substance that does not materially alter the characteristics of the good;
  - (r) a production or pricing practice in respect of which it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent the provisions of this Chapter; or
  - (s) any combination of two or more operations in subparagraphs (a) through (r)
2. For the purposes of paragraph 1, “simple” describes an activity which needs neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

### **Article 3.8 Cumulation**

Each Party shall provide that an originating good or material in the territory of one Party, under the terms of Article 3.2 (Origin Criteria) and all the other applicable requirements of this Chapter, that is incorporated in the production of a good in the territory of the other Party is considered to originate in the territory of the other Party.

### **Article 3.9 Tolerance**

1. Each Party shall provide that a good containing non-originating materials that does not satisfy the applicable change in tariff classification requirement or wholly obtained requirement specified in Annex 3A (Product Specific Rules of Origin) for the good is nonetheless originating if:
- (a) in the case of a good in Chapters 1 through 3, 5, 6, 10 and 14 of the Harmonized System:
    - (i) the value of those non-originating materials does not exceed 7.5 percent of the value of the good; or
    - (ii) the net weight of those non-originating materials does not exceed 7.5 percent of the net weight of the good;
- and the good satisfies all other applicable requirements of this Chapter;

- (b) in the case of a good in Chapters 4, 7 through 9, 11 through 13 and 15 through 24 of the Harmonized System:
    - (i) the value of those non-originating materials does not exceed 12.5 percent of the value of the good; or
    - (ii) the net weight of those non-originating materials does not exceed 12.5 percent of the net weight of the good;
 and the good satisfies all other applicable requirements of this Chapter; or
  - (c) in the case of a good in Chapters 25 through 98 of the Harmonized System, the value of those non-originating materials does not exceed 12.5 percent of the value of the good and the good satisfies all other applicable requirements of this Chapter.
2. If a good is also subject to a qualifying value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for any applicable qualifying value content requirement.

### **Article 3.10**

#### **Fungible Goods and Materials**

1. Each Party shall provide that a fungible good or material is treated as originating based on the:
  - (a) physical segregation of each fungible good or material; or
  - (b) use of any inventory management method recognised in the generally accepted accounting principles of the Party where the production is performed, if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.
2. The inventory management method chosen must:
  - (a) allow a clear distinction to be made between originating and non-originating materials including materials of undetermined origin acquired or kept in stock; and
  - (b) ensure that, over the relevant accounting period of 12 months, no more goods or materials receive originating status than would have been the case if the fungible goods or materials had been physically segregated.
3. For greater certainty and in accordance with subparagraph 1(b) of Article 3.24 (Record Keeping Requirements), a producer using an inventory management system shall keep records of the operation of the system that are necessary for the authority of the Party concerned to verify compliance with the provisions of this Chapter.



**Article 3.11**  
**Accessories, Spare Parts or Tools**

1. Each Party shall provide that the origin of the accessories, spare parts, tools or instructional or other information materials presented with a good:
  - (a) shall be disregarded in determining whether a good satisfies a process or change in tariff classification or wholly obtained requirement for the good; and
  - (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good, if the good is subject to a qualifying value content requirement
2. Paragraph 1 shall only apply where:
  - (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the good; and
  - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

**Article 3.12**  
**Packaging and Packing Materials**

1. Each Party shall provide that for the purpose of determining whether a good is originating, packaging and packing materials and containers in which a good is packaged for retail sale shall, if classified with the good, be:
  - (a) disregarded in determining whether a good satisfies a process or change in tariff classification or wholly obtained requirement for the good; and
  - (b) taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.
2. Each Party shall provide that packaging and packing materials and containers, used for the shipment of a good shall be disregarded in determining whether a good is originating.

**Article 3.13**  
**Indirect Materials**

Indirect materials shall neither be considered originating nor non-originating for the purposes of calculating qualifying value content pursuant to Article 3.5 (Qualifying Value Content).

**Article 3.14**  
**Non-Alteration**

1. Each Party shall provide that an originating good retains its originating status if the good has been transported to the importing Party without passing through the territory of a non-Party.
2. Each Party shall provide that an originating good transported through or stored in a non-Party shall retain its originating status provided it:
  - (a) remains under customs control, such as in a warehouse, and is not released to free circulation or trade<sup>4</sup> in the territory of any non-Party; and
  - (b) does not undergo further production or any other operation outside the territories of the Parties, other than unloading, reloading, splitting up of loads, separation from bulk, storing, labelling, marking, bottling,<sup>5</sup> or any operation necessary to preserve it in good condition.
3. An importer shall provide to the customs authority of the importing Party upon request:
  - (a) information, including documentation, demonstrating that the conditions set out in paragraph 2 have been fulfilled; and
  - (b) where bottling has taken place in a non-Party, transportation documents and commercial documents indicating the entire transport route of the good from the exporting party to the importing party, and information including documentation demonstrating that the good remained under customs control, such as a non-manipulation certificate issued by a customs authority in the non-party.

**Section B**  
**Origin Procedures**

**Article 3.15**  
**Proof of Origin**

1. Each Party shall provide that a claim for preferential tariff treatment is based on an applicable proof of origin:
  - (a) for importers in the United Kingdom, an applicable proof of origin shall be:

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<sup>4</sup> For greater clarity, free circulation includes trade or consumption.

<sup>5</sup> For greater certainty, bottling applies only to filling into bottles from bulk of goods of heading 2208 of the Harmonized System and where appropriate mere dilution with water that does not alter the origin of the bottled good.

- (i) an origin declaration completed by the exporter or producer;
    - (ii) a certificate of origin issued by an issuing authority; or
    - (iii) the importer's knowledge that the good is originating; and
  - (b) for importers in India, an applicable proof of origin shall be an origin declaration completed by the exporter or producer.
2. Each Party shall provide that an origin declaration or a certificate of origin:
- (a) is valid for 12 months from the date of completion in the case of an origin declaration, or date of issue in the case of a certificate of origin, or for such longer period specified by the laws and regulations of the importing Party;
  - (b) is submitted to the customs authority of the importing Party in accordance with the laws and regulations of the importing Party;
  - (c) shall follow the appropriate prescribed structure as set out in Annex 3B (Origin Declaration Template) or Annex 3C (Certificate of Origin Template);
  - (d) must be in writing, including electronic format;
  - (e) must be accompanied by an invoice or any other commercial document that describes the goods concerned in sufficient detail to enable them to be identified;
  - (f) may apply to importations of a single shipment of one or more goods; and
  - (g) shall be in the English language.
3. For the United Kingdom, an origin declaration or a certificate of origin may apply to importations of multiple shipments of identical goods within any period specified in the origin declaration or the certificate of origin, where such period does not exceed 12 months.
4. In exceptional circumstances, the customs authority of the importing Party may accept a proof of origin for the purpose of granting preferential tariff treatment even after the expiry of its validity provided the failure to observe the time limit results from force majeure or other valid reasons beyond the control of the exporter and the goods have been imported before the expiry of the validity period.
5. An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice or other commercial document referred to in subparagraph 2(e) was issued in a non-Party or not issued by the exporter or producer of a good, provided that it meets the requirements in this Chapter.
6. Subject to paragraph 7, each Party shall provide that a proof of origin shall be issued or completed prior to or at the time of importation.

7. Notwithstanding paragraph 6, a proof of origin may be completed after importation, provided that the good was originating at the time of importation in order to qualify for a late claim as set out in Article 3.20 (Refunds and Claims for Preferential Tariff Treatment after Importation). A proof of origin completed after importation shall bear the words “completed retrospectively” and shall include an explanation as to why the proof of origin is completed retrospectively.
8. A late claim made in accordance with Article 3.20 (Refunds and Claims for Preferential Tariff Treatment after Importation) shall not be rejected based on the explanation referenced in paragraph 7, if the good was originating at the time of importation.
9. If unassembled or disassembled goods within the meaning of General Rule 2(a) of the Harmonized System are imported by more than one shipment, a single origin declaration for such goods may be used on request of the importer and in accordance with the requirement laid down by the customs authority of the importing Party.<sup>6</sup>

#### **Article 3.16**

##### **Basis of a Claim for Preferential Tariff Treatment**

1. The United Kingdom shall provide that if the importer of a good makes a claim for preferential tariff treatment based on the importer’s knowledge that the good is originating, the claim is made subject to the importer having documentation demonstrating that the good is originating. Such documentation may have been provided to the importer by the exporter, producer or any other person.
2. Each Party shall provide that if a producer declares the origin of a good, the origin declaration is completed on the basis of the producer having information that the good is originating.
3. Each Party shall provide that, if the exporter is not the producer of the good and the exporter declares the origin of a good, the origin declaration is completed on the basis of the exporter having information to demonstrate that the good is originating, which may include a reliance on the producer’s information.
4. India shall provide that if the issuing authority issues a certificate of origin, the certificate of origin is issued on the basis of the issuing authority receiving information that the good is originating from the exporter or the producer.
5. For greater certainty, nothing in this Article shall be construed to allow the importing Party to require an importer to request the exporter or producer to provide confidential information to the importer.
6. For the purpose of enabling India to establish the authenticity of an origin declaration prior to an Indian importer making a claim for preferential tariff treatment, subject to paragraph 8 and Annex 3E (Data Protection and

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<sup>6</sup> For India, this includes a requirement to use a single import declaration for such goods.

Processing of Personal Information), there shall be an authentication process that is provided for in accordance with paragraph 7.

- 7 The Parties shall, on entry into force of this Agreement, agree and provide for the modalities of the authentication process referred to in paragraph 6 which shall include ensuring that the necessary systems for enabling the electronic exchange of information are in place, following the framework set out in Annex 3D (Framework for the Authentication Process of Origin Declarations).
8. Annex 3E (Data Protection and Processing of Personal Information) shall apply to information processed by the Parties or shared between the Parties pursuant to the authentication process referred to in paragraph 7 and Annex 3D (Framework for the Authentication Process of Origin Declarations). The Parties shall, if appropriate, mutually agree to modify Annex 3E (Data Protection and Processing of Personal Information).

### **Article 3.17 Certificate of Origin**

1. A certificate of origin shall be issued by an issuing authority.
2. India shall exchange names of the issuing authorities and their specimen seals with His Majesty's Revenue and Customs.
3. India shall promptly inform His Majesty's Revenue and Customs of any change in names of the issuing authorities and their specimen seals.

### **Article 3.18 Exemptions from Proof of Origin Requirements**

1. For the United Kingdom, by way of derogation from Articles 3.15 (Proof of Origin) and 3.16 (Basis of a Claim for Preferential Tariff Treatment), provided that a good has been declared to customs as meeting the requirements of this Chapter and the customs authority of the United Kingdom has no reasonable doubts as to the veracity of that customs declaration, the United Kingdom shall grant preferential tariff treatment to that good if:
  - (a) the customs value of the importation does not exceed 1,000 pounds sterling or any higher amount as the United Kingdom may specify; or
  - (b) it is a good for which the United Kingdom has waived the requirements set out in Articles 3.15 (Proof of Origin) and 3.16 (Basis of a Claim for Preferential Tariff Treatment).
2. At the first meeting of the Working Group on Rules of Origin, the Parties may commence a review of this Article. The review shall consider the introduction of an exception to Articles 3.15 (Proof of Origin) and 3.16 (Basis of a Claim for Preferential Tariff Treatment) for all low value goods.

3. Paragraph 1 does not apply if the importation forms part of a series of importations which the customs authority of the United Kingdom reasonably considers to have been carried out or planned for the purpose of evading compliance with its laws and regulations governing claims for preferential tariff treatment made under this Agreement.
4. A Party shall provide that the importer shall be responsible for the correctness of the declaration referred to in paragraph 1 of this Article and for compliance with the requirements of this Chapter.

### **Article 3.19**

#### **Determinations of Claims for Preferential Tariff Treatment**

1. Except as otherwise provided in paragraph 2, each Party shall grant a claim for preferential tariff treatment made in accordance with this Chapter for a good that, on or after the date of entry into force of this Agreement, arrives in that Party or is released from customs control in that Party.
2. The importing Party may deny a claim for preferential tariff treatment if:
  - (a) it determines that the good does not qualify as originating within the terms of this Chapter or does not satisfy the requirements of this Chapter;
  - (b) pursuant to a verification under Article 3.25 (Verification of Origin), it has not received sufficient information, including any information that may have been received or provided by the competent authority of the exporting Party, to determine:
    - (i) that the good qualifies as originating, or
    - (ii) that the importer, exporter, or producer has complied with the requirements of this Chapter;
  - (c) the exporter, producer, or importer fails to respond to a written request for information in accordance with Article 3.25 (Verification of Origin); or
  - (d) the importer, exporter, or producer fails to comply with the relevant requirements for obtaining preferential tariff treatment.
3. If the importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the importer that includes the reasons for the determination. The customs authority of the importing Party may also share the determination and reasons for the determination with the customs authority of the exporting Party.

**Article 3.20**  
**Refunds and Claims for Preferential Tariff Treatment After Importation**

1. Each Party shall provide that:
  - (a) an importer may make a late claim for preferential tariff treatment; and
  - (b) subject to paragraph 2, it shall refund any excess duties paid for a good, if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment at the time of importation.
2. As a condition for a refund of excess duties under subparagraph 1(b), the importing Party shall require that the importer:
  - (a) makes a claim for preferential tariff treatment in accordance with Article 3.15 (Proof of Origin); and
  - (b) provides such documentation relating to the importation of the good as the importing Party may require. This may include a copy of the origin declaration where a claim is based on an origin declaration.
3. Each Party shall provide that a late claim for preferential tariff treatment may be made no later than one year after the date of importation or a longer period if specified in the importing Party's laws and regulations.

**Article 3.21**  
**Incorrect Claims for Preferential Tariff Treatment**

1. Each Party shall provide that, if the importer has reason to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the claim, the importer shall immediately correct the documentation relating to importation, notify the customs authority of the importing Party and pay any customs duty and, if applicable, penalties owed.
2. Each Party shall encourage its customs authority, when considering imposing a penalty in relation to a claim for preferential tariff treatment, to consider as a significant mitigating factor a notification given prior to the discovery of that error by the Party and, provided that in accordance with paragraph 1, the importer corrects the error and pays any duties owing.

**Article 3.22**  
**Errors and Discrepancies**

1. A Party shall not reject a proof of origin due to minor errors or discrepancies, omissions of information or typing errors or formatting errors, provided these minor errors or discrepancies do not create doubt as to the originating status of a good.

2. Each Party shall provide that, if its customs authority determines that a proof of origin in respect of a good imported into that Party is illegible or defective on its face, the importer shall be granted a period of 30 days from the date of communication from the customs authority of the importing Party to provide a copy of the corrected proof of origin.

### **Article 3.23 Penalties**

Each Party shall adopt or maintain measures imposing, where appropriate, criminal, civil, or administrative penalties for violations of its laws and regulations relating to this Chapter.

### **Article 3.24 Record Keeping Requirements**

1. Each Party shall provide that an importer claiming preferential tariff treatment is required to keep and provide to the customs authority of the importing Party upon request:
  - (a) the documentation related to the importation, including any origin declaration or certificate of origin that served as the basis for the claim; and
  - (b) any records necessary to demonstrate the good satisfies the requirements for obtaining originating status for a period of at least four years from the date of importation of the good, or such longer period as required by the laws and regulations of the importing Party.
2. Each Party shall provide that a producer or exporter is required to keep for a period of five years from the date of issuance of the certificate of origin or completion of the origin declaration, or such longer period as the exporting Party specifies, documentation related to the importation, including any origin declaration or certificate of origin and, where applicable, information from the supplier and all records thereof to prove origin.<sup>7</sup>
3. Each Party shall provide that an importer, exporter or producer in that Party may choose to maintain the records in paragraphs 1 and 2 in any medium that allows for prompt retrieval, including electronic, optical, magnetic, or written form in accordance with that Party's laws and regulations.<sup>8</sup>
4. For greater certainty, these obligations shall apply to the inventory management system of the producer.

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<sup>7</sup> For India, this paragraph shall also apply to the issuing authority.

<sup>8</sup> For India, this paragraph shall also apply to the issuing authority.



### **Article 3.25**

#### **Verification of Origin**

1. For greater certainty, the verification of origin process set out below is subsequent to the checking of authenticity of the proof of origin in accordance with Article 3.16 (Basis of a Claim for Preferential Tariff Treatment). The mechanism based on Annex 3D (Framework for the Authentication Process of Origin Declarations) may be amended by mutual agreement by the Subcommittee on Trade in Goods further to consideration by the Working Group on Rules of Origin.
2. Where a claim for preferential tariff treatment is based on the importer's knowledge pursuant to paragraph 1 of Article 3.15 (Proof of Origin), for the purpose of determining whether a good imported into the United Kingdom is originating, the customs authority of the United Kingdom may conduct a verification by a written request for information from the importer of the good.<sup>9</sup>
3. Where a claim for preferential tariff treatment is based on an origin declaration or a certificate of origin, for the purpose of determining whether a good imported into the importing Party is originating, the customs authority of the importing Party may conduct a verification of the claim by requesting, in writing, information from the importer of the good in accordance with the laws and regulations of the importing Party.
4. Where the customs authority of the importing Party considers the information obtained under paragraph 3 is not sufficient to make a determination of origin, the customs authority of the importing Party shall make a written request for information from the competent authority of the exporting Party. The customs authority of the importing Party shall seek information necessary to verify the origin of the good and pertaining to the fulfilment of the requirements of this Chapter. The request shall be made no later than two years after the date on which the claim for preferential tariff treatment was made.
5. A request for assistance relating to the verification of origin in respect of a claim for preferential tariff treatment under this Agreement may be made after the two-year time period set out in paragraph 4 in accordance with the *Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of India on Cooperation and Mutual Administrative Assistance in Customs Matters* signed in London on 31 May 2021.<sup>10</sup> Such requests may include a request for the information referred to in paragraph 6. For greater certainty, Article 3.19 (Determinations of Claims for Preferential Tariff Treatment) remains applicable pursuant to such a request. In the case of suspected fraud, collusion, wilful misstatement, and suppression of facts where such a request is made within a period of five years from the date on which the claim for preferential tariff treatment was made, the requested Party shall ensure that it responds to

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<sup>9</sup> For greater certainty, if a claim for preferential tariff treatment is based on the importer's knowledge that the good is originating, the customs authority of the United Kingdom shall not request information from the competent authority of India to complete a verification under this Chapter.

<sup>10</sup> Requests for information from the United Kingdom shall be made to the Department of Commerce in India.

the request within 12 months. In exceptional cases, the Parties may by mutual agreement agree to extend this period for a further six months.

6. A request made pursuant to paragraph 4 may also include a request for the competent authority of the exporting Party to verify specific information held by the exporter, producer or supplier necessary to determine the origin of the good, such as:
- (a) where the origin criterion is wholly obtained pursuant to subparagraph (a) of Article 3.2 (Origin Criteria), the applicable category (such as harvesting, mining, fishing), and the place of production;
  - (b) where the origin criterion is based on the good having been produced entirely pursuant to subparagraph (b) of Article 3.2 (Origin Criteria), the information on the origin of the materials used, including information referred to in subparagraphs (d), (e) and (f), and the place of production;
  - (c) where the origin criterion is based on the good satisfying all applicable requirements of Annex 3A (Product Specific Rules of Origin) in accordance with subparagraph (c) of Article 3.2 (Origin Criteria), the information on the origin of the materials, including information referred to in subparagraphs (d), (e) and (f), and the place of production;
  - (d) where the origin criterion is based on a change in tariff classification, a list of all the non-originating materials used in the production of the good in a Party, including their tariff classification (in two, four, or six-digit format, depending on the relevant product-specific rule of origin);
  - (e) where the origin criterion is based on a value method, the value of the final good and the value of all the non-originating materials used in the production of that good if the build down method is used or the value of all originating materials used in the production if the build-up method is used as well as other relevant elements, including expenses, in accordance with Article 3.5 (Qualifying Value Content).
  - (f) where the origin criterion is based on a specific production process, a description of that specific process;
  - (g) where the good has acquired originating status pursuant to paragraph 1 of Article 3.6 (Materials Used in Production) or Article 3.8 (Cumulation), information on the origin of the materials used and the final good, including information referred to in subparagraphs (d), (e) and (f), and the place of production;
  - (h) information on any tolerances relied on under Article 3.9 (Tolerance);
  - (i) information relating to compliance with the non-alteration provisions under Article 3.14 (Non-Alteration);
  - (j) any other information including specific documentation or production process; or

- (k) supporting documentation, where appropriate.
7. The competent authority of the exporting Party shall provide the customs authority of the importing Party with a written acknowledgement of receipt of the request made pursuant to paragraph 4 or 6 within a period of 30 days after the date of the request.
  8. Following a request under paragraph 4, the competent authority of the exporting Party may conduct a verification by one or more of the following activities:
    - (a) requesting, in writing, specific information and documentation from the exporter, producer or supplier referred to in paragraph 6;
    - (b) requesting, in writing (including by way of questionnaire), such information from the exporter, a producer, or a supplier to ascertain the veracity of the information that formed the basis of the proof of origin; and
    - (c) visiting the premises of the exporter, producer, or supplier to review the records referred to in paragraph 2 of Article 3.24 (Record Keeping Requirements), or to observe the facilities, processes, equipment or tools used in the production of the good, or to gather further evidence to verify the originating status of the goods.
  9. As soon as possible, and in any event within seven months of receiving a request under paragraph 4 the competent authority of the exporting Party shall provide the customs authority of the importing Party with a verification report. In exceptional cases, the Parties may agree, by mutual agreement, to extend this period by a further three months. The verification report shall include the following:
    - (a) subject to paragraph 10, any available information, including specific documentation, which the customs authority of the importing Party requested the competent authority of the exporting Party to verify, pursuant to paragraph 6;
    - (b) a description of the good that is subject to examination, including its tariff classification in 2, 4 or 6-digit format, depending on the origin criterion;
    - (c) a description of the production process;
    - (d) information on the manner in which the verification of the good pursuant to paragraph 8 was conducted including the subject and scope of the verification; and
    - (e) supporting documentation, where appropriate.
  10. Notwithstanding paragraph 9, the competent authority of the exporting Party shall not provide information to the customs authority of the importing Party if that information is deemed confidential by the exporter, producer or supplier. In such circumstances, the competent authority of the exporting Party shall

confirm if it has reviewed the information the importing Party requested it to verify pursuant to paragraphs 4 and 6 and shall list the sources of information reviewed, stating whether the information supports the claim for preferential tariff treatment.

11. If, upon receiving the verification report under paragraph 9, the customs authority of the importing Party is unable to make a determination, it may request that the competent authority of the exporting Party verifies specific additional information, as set out in the request, relating to the origin of the good, which may include the information referred to in paragraph 6, by way of a written request to the exporter, producer or supplier.
12. In exceptional circumstances, if, following a request under paragraph 11, the customs authority of the importing Party is unable to make a determination, it may request that the competent authority of the exporting Party conducts a visit to the exporter, producer or supplier. The customs authority of the importing Party shall only make a request where it reasonably considers the visit necessary to make a determination. The request for such a verification visit shall be made no later than 30 days of the receipt of the response from the competent authority of the exporting Party to a request made under paragraph 11. The competent authority of the exporting Party shall respond to the request for a visit within 45 days.
13. Upon acceptance of a request for a visit under paragraph 12, the competent authority of the exporting Party shall give a notice of at least 21 days to the competent authority of the importing Party so as to enable arrangements for the visit.
14. Subject to any reasonable conditions set out by the competent authority of the exporting Party, such as health and safety requirements, the customs authority of the importing Party may designate up to two observers to be present during the verification visit conducted by the customs authority of the exporting Party under paragraph 12, provided that:
  - (a) any person designated as an observer is a government official of the importing Party; and
  - (b) any observer acts through the competent authority of the exporting Party and does not, on its own initiative, look for documents, conduct any searches, or question the exporter, producer or supplier directly.
15. The competent authority of the exporting Party shall share the information on the visit including the manner in which the visit was conducted as well as the subject and scope of the verification within 45 days of the conclusion of the visit.
16. A verification under this Article may be conducted at any time after the claim for preferential tariff treatment is made.
17. A request for verification under this Article shall be conducted on the basis of risk assessment methods, which may include random selection, or on the basis of intelligence.

18. During verification, the importing Party may allow the release of the good, subject to payment of any duties or provision of any security as provided for in its laws and regulations. In accordance with the laws and regulations of the importing Party, if as a result of the verification the importing Party determines that the good meets all the requirements of this Chapter, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations.
19. The customs authority of the importing Party shall reserve the right to issue the final determination of origin in accordance with Article 3.19 (Determinations of Claims for Preferential Tariff Treatment), provided that the determination takes into account the information provided to it by the competent authority of the exporting Party as well as any independent findings or investigation.
20. The customs authority of the importing Party shall:
  - (a) make a determination following a verification as expeditiously as possible and no later than one year from the date it receives information which, in its opinion, is sufficient to enable it to make such a determination. If permitted by its laws and regulations, a Party may extend this period in exceptional cases, such as where the information concerned is complex. This time period will not apply to verifications pertaining to cases of suspected fraud, collusion, wilful misstatement, and suppression of facts referred to in paragraph 5;
  - (b) provide the importer with a written determination of whether the good is originating that includes the reasons for the determination; and
  - (c) provide the competent authority of the exporting Party with a written determination of whether the good is originating including the reasons for that determination.
21. The competent authorities of the Parties shall cooperate in the overall operation and administration of the verification process including establishing priorities, by mutual agreement, if there are a significant number of requests.
22. The customs authorities of the Parties shall bear their own costs in carrying out the activities referred to in this Article.

### **Article 3.26** **Temporary Suspension of Preferential Tariff Treatment<sup>11</sup>**

1. Subject to the possibility of exemption under paragraph 11, the importing Party may, in accordance with the procedure laid down in paragraph 3, temporarily suspend preferential tariff treatment in respect of a good for which an exporter or producer has completed a proof of origin, if:

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<sup>11</sup> For greater certainty, a good subject to verification which has been released subject to the payment of any duties or provision of any security in accordance with paragraph 18 of Article 3.25 (Verification of Origin) shall not constitute temporary suspension of preferential tariff treatment under this Article.

- (a) a good has been subject to verification in accordance with Article 3.25 (Verification of Origin) on at least two separate occasions and the second occasion is in respect of a proof of origin dated at least one month after the competent authority of the importing Party provides the determination to the competent authority of the exporting Party in respect of the first occasion; and
  - (b) each verification results in the denial of preferential tariff treatment in accordance with Article 3.19 (Determinations of Claims for Preferential Tariff Treatment).
- 2. Suspension of preferential tariff treatment under paragraph 1 shall only apply to a good imported after the suspension is initiated, if that good is:
  - (a) classified under the same classification code as specified in the import declaration of the good that was subject to verification under paragraph 1; and
  - (b) exported or produced by the exporter or producer who completed the proof of origin of the good that was subject to verification under paragraph 1.
- 3. If the importing Party intends to temporarily suspend preferential tariff treatment in accordance with paragraph 1, it shall notify the competent authority of the exporting Party at least 15 days prior to the commencement of any suspension. This notification shall include the following:
  - (a) the name of the exporter or producer and their reference number;
  - (b) detailed reasons for the intention to suspend preferential tariff treatment;
  - (c) a detailed description of the good subject to suspension, including the corresponding commodity code as specified in the import declaration, and the description of the good as set out in the proof of origin;
  - (d) the time period for which the temporary suspension is to be in effect;
  - (e) information on the measures necessary for the restoration of preferential tariff treatment; and
  - (f) any other relevant information.
- 4. Temporary suspension pursuant to paragraph 1 shall apply only for the period necessary to counteract breaches or circumventions of this Chapter and to protect the financial interests of the importing Party. The competent authority of the importing Party shall restore preferential tariff treatment suspended in accordance with paragraph 1 if the competent authority of the exporting Party provides evidence and the Parties agree that the conditions that gave rise to the suspension no longer persist. If the importing Party is not satisfied that the evidence provided by the competent authority of the exporting Party demonstrates that the conditions that gave rise to the suspension no longer persist, they shall provide their reasoning. Where the conditions that gave rise

to the suspension persist at the expiry of the period of the temporary suspension, the importing Party may decide to renew the suspension. Any renewal of suspension shall be notified to the competent authority of the exporting Party.

5. Subject to the possibility of exemption under paragraph 11, the importing Party may temporarily suspend the relevant preferential tariff treatment for future imports of the same good classified under an identified classification code as specified in the import declaration in accordance with the procedure laid down in paragraphs 7 to 9 if:
  - (a) the importing Party suspects, based on verifiable information that deliberate breaches of this Chapter have been committed in respect of that good;
  - (b) the good has been subject to verification in accordance with Article 3.25 (Verification of Origin) for at least two different exporters or producers, each being subject to verification on at least two separate occasions, and the second occasion is in respect of a proof of origin dated at least one month after the competent authority of the importing Party provides the determination to the competent authority of the exporting Party in respect of the first occasion; and
  - (c) each verification results in the denial of preferential tariff treatment in accordance with Article 3.19 (Determinations of Claims for Preferential Tariff Treatment).
6. For the purposes of paragraph 5, the exporters or producers subject to verification shall collectively account for the majority of the total exports of those goods from the exporting Party to the importing Party in the 12 months preceding the date of the first request for verification referred to in subparagraph 5(b).
7. If the importing Party intends to temporarily suspend preferential tariff treatment in accordance with paragraph 5, it shall notify the Working Group on Rules of Origin and, on the exporting Party's request, shall enter into consultations with the exporting Party. The importing Party shall provide that the notification to the Working Group on Rules of Origin includes evidence that the requirements in paragraphs 5 and 6 have been met. Consultations shall aim to clarify the grounds for intention to suspend, be used to discuss any mitigating factors, and explore possible solutions to avoid suspension. No suspension shall take place until the consultation process has concluded, unless the Parties agree otherwise.
8. If the Parties fail to agree on a mutually acceptable solution or no consultations have been entered into within one month after the date of notification made in accordance with paragraph 7, or such other period as the Parties may mutually agree, the importing Party may temporarily suspend the relevant preferential tariff treatment. In that case, the importing Party shall notify the temporary suspension, including the period during which it intends the temporary suspension to apply, to the Working Group on Rules of Origin without delay.
9. Temporary suspension pursuant to paragraph 5 shall apply only for the period necessary to counteract breaches or circumventions of this Chapter and to

protect the financial interests of the importing Party. The Parties shall keep any suspension under review through the Working Group on Rules of Origin and, where it is agreed by the Parties that the suspension is no longer necessary, the importing Party shall bring it to an end. Where the conditions that gave rise to the suspension pursuant to paragraph 5 persist at the expiry of the initial period of the temporary suspension, the importing Party may decide to renew the suspension. Any renewal of suspension shall be notified to the exporting Party.

10. Each Party shall publish, in accordance with its internal procedures, notices to importers about any decision concerning temporary suspension referred to in paragraph 5.
11. Notwithstanding paragraphs 1 and 5, if an exporter or producer is able to satisfy the exporting Party that such goods are fully compliant with the requirements of this Chapter and the importing Party agrees, the importing Party shall exempt those goods from the suspension.

### **Article 3.27** **Confidentiality**

1. This Chapter shall not require a Party to furnish or allow access to information where the use or disclosure of that information would impede law enforcement or would be contrary to that Party's law.
2. Each Party shall maintain, in conformity with its law, the confidentiality of any information collected pursuant to this Chapter and shall protect that information from disclosure that could prejudice the competitive position of the person to whom the information relates.
3. Each Party shall ensure that confidential information collected pursuant to this Chapter shall not be used or disclosed for purposes other than the administration and enforcement of determination of origin or of customs matters, except with the permission of the person or Party who provided the confidential information.
4. Notwithstanding paragraph 2 and 3, if the Party receiving or obtaining the information is required by its law to disclose the information for purposes other than the administration and enforcement of determination of origin or of customs matters, that Party shall, where possible, notify the person or Party who provided the information of such use. That notification shall, where possible, be given in advance of such use.
5. Notwithstanding paragraph 3, a Party may allow information collected pursuant to this Chapter to be used in any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with customs-related laws and regulations implementing this Chapter. A Party shall, where possible, notify the person or Party who provided the information of such use. That notification shall, where possible, be given in advance of such use.



6. The Parties shall, if one of them so requests, exchange information on their respective law for the purpose of facilitating the operation and application of this Article.

**Article 3.28**  
**Working Group on Rules of Origin**

1. The Parties hereby establish a Working Group on Rules of Origin composed of government representatives of each Party responsible for rules of origin matters to consider any matters arising under this Chapter.
2. The functions of the Working Group on Rules of Origin shall include:
  - (a) cooperating in the administration and interpretation of this Chapter;
  - (b) exchanging information on matters related to this Chapter;
  - (c) communicating and updating the necessary contact details of the Working Group members for the purposes of this Chapter;
  - (d) considering any matter referred to it by the Subcommittee on Trade in Goods or the Joint Committee; and
  - (e) any other matter as the Working Group mutually agrees.
3. The Working Group on Rules of Origin shall meet within 12 months of the date of entry into force of this Agreement and thereafter at least once annually.
4. The Working Group on Rules of Origin shall report to the Subcommittee on Trade in Goods.

**ANNEX 3A**  
**Product Specific Rules of Origin**

**Section A**  
**Headnotes to the Annex**

1. For the purposes of this Annex:
  - (a) “**section**” means a section of the Harmonized System;
  - (b) “**chapter**” means the first two digits of the tariff classification number under the Harmonized System;
  - (c) “**heading**” means the first four digits of the tariff classification number under the Harmonized System; and
  - (d) “**sub-heading**” means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that apply to a particular chapter, heading or sub-heading are described in this Annex at Column 3. Where, in some cases, a chapter or heading is preceded by “ex”, this signifies that the product specific rule applies only to part of that chapter or heading. Where a sub-heading is preceded by “ex”, this signifies that the product specific rule applies only to part of that sub-heading, as per the description at Column 2.
3. Section notes, where applicable, are found at the beginning of each section, and are read in conjunction with the product specific rules of origin and may impose further conditions on, or provide an alternative, product specific rule of origin.
4. A requirement of a change in tariff classification applies only to non-originating materials.
5. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule.
6. Note 5 does not apply where non-originating materials do not exceed either the relevant value or weight percentage as specified for that chapter as set out in Article 3.9 (Tolerance).
7. Where a chapter, heading or sub-heading is subject to alternative product specific rules, the requirements of this Annex will be considered to be satisfied if a good satisfies one of the alternative rules.
8. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annex will be considered to be satisfied for that good only if the good satisfies all applicable requirements.

9. For the purposes of Section B of this Annex:
- (a) “**WO**” means wholly obtained as established in Article 3.3 (Wholly Obtained);
  - (b) “**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
  - (c) “**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
  - (d) “**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
  - (e) “**QVC**” means that the good must have a qualifying value content as calculated under Article 3.5 (Qualifying Value Content) of not less than the percentage specified in Column 3, whether using the build-up method or build-down method;
  - (f) “**Standard QVC**” means that the good must have a qualifying value content as calculated under Article 3.5 (Qualifying Value Content) of not less than:
    - (i) 40 percent of the ex-works price under the build-down method;
    - (ii) 45 percent of the free-on-board value under the build-down method; or
    - (iii) 35 percent of either the ex-works price or free-on-board value under the build-up method;
  - (g) “**build-down method**” means the good has a qualifying value content calculated using the build-down method under Article 3.5 (Qualifying Value Content);
  - (h) “**build-up method**” means the good has a qualifying value content calculated using the build-up method under Article 3.5 (Qualifying Value Content);
  - (i) “**ex-works price**” means the good is valued in accordance with Article 3.4 (Value of the Good);
  - (j) “**free-on-board value**” means the good is valued in accordance with Article 3.4 (Value of the Good); and
  - (k) “**Melt and Pour**” means the process undertaken in one or both of the Parties where the iron or steel is: (a) first produced in an iron or steel-making furnace in a liquid state; and then (b) poured into its first solid shape.

10. This Annex is based on the 2022 Edition of the Harmonized System, which entered into force on 1 January 2022.

**Section B**  
**Product Specific Rules of Origin**

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO
Chapter 5	Products of animal origin ; not elsewhere specified or included	WO
SECTION II VEGETABLE PRODUCTS	<b>Section Note:</b> An agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants that are imported from a non-Party.	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO
Chapter 7	Edible vegetables and certain roots and tubers	WO
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	WO
0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption	CTH
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of chapter 08	CTH

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Ex Chapter 9	Coffee, tea, maté and spices	WO
090112	Coffee, not roasted: decaffeinated	CTSH
090121	Coffee roasted: not decaffeinated	CTSH
090122	Coffee roasted: decaffeinated	CTSH
090190	Coffee; coffee husks and skins; coffee substitutes containing coffee in any proportion	CTSH
090210	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	CTSH; or blending
090220	Green tea (not fermented) in immediate packings of a content exceeding 3kg	CC; or blending
090230	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	CTSH; or blending
090240	Black tea (fermented) and partly fermented tea, in immediate packings of a content exceeding 3kg	CC; or blending
Chapter 10	Cereals	WO
Ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	WO
1101	Wheat or meslin flour	CC
1102	Cereal flours other than of wheat or meslin	CC
110319	Groats and meal: of other cereals	CC
Ex 110320	Pellets of oats	CC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
110412	Rolled or flaked cereal grains: of oats	CC
110422	Other worked grains (e.g. hulled, pearled, sliced or kibbled): of oats	CC
1107	Malt, whether or not roasted	CC
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	WO
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
Ex Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CTH and Standard QVC
1505	Wool grease and fatty substances derived therefrom (including lanolin)	CC
151211	Sunflower-seed or safflower oil and fractions thereof: crude oil	CC
151219	Sunflower-seed or safflower oil and fractions thereof: other	CC
151221	Cotton-seed oil and its fractions: crude oil, whether or not gossypol has been removed	CC
151229	Cotton-seed oil and its fractions: other	CC
151411	Low erucic acid rape or colza oil and its fractions: crude oil	CC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
151419	Low erucic acid rape or colza oil and its fractions: other than crude oil	CTSH
151491	Crude rape, colza or mustard oil and fractions thereof, not chemically modified: other than low erucic acid rape or colza oil and its fractions	CC
151499	Other rape, colza or mustard oil and fractions thereof, not chemically modified: other than low erucic acid rape or colza oil and its fractions	CTSH
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CC
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	CC
1518	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of chapter 15, not elsewhere specified or included	CC
1520	Glycerol, crude; glycerol waters and glycerol lyes	CC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	CTH
Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects;	CC
Ex Chapter 17	Sugars and sugar confectionary	CC
1702	Other sugars, including chemically pure lactose, maltose, glucose or fructose, in solid form: sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	CTH
1704	Sugar confectionery (including white chocolate), not containing cocoa	CTH
Ex Chapter 18	Cocoa and cocoa preparations	WO
Ex 1806	Chocolate and other food preparations containing cocoa	CTH, excluding non-originating materials from heading 1805
180690	Other chocolate and other food preparations containing cocoa	CTH
Ex Chapter 19	Preparations of cereal, flour, starch or milk; pastrycooks' products	CC, in which the non-originating materials of chapters 10 and 11 do not exceed 30 percent of the value or net-weight of the good. Article 3.9 (Tolerance) does not apply to non-originating materials of chapters 10 and 11.



<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
1901	Malt extract; food preparations of flour, groats, meal, starch, malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	CC
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (e.g. corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	CC, in which the non-originating materials of chapters 10 and 11 do not exceed 60 percent of the value or net-weight of the good. Article 3.9 (Tolerance) does not apply to non-originating materials of chapters 10 and 11.
1905	Bread, pastry, cakes, biscuits, and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	CTH
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CTH and Standard QVC
Ex Chapter 21	Miscellaneous edible preparations	CC, excluding non-originating materials from chapter 4
210310	Soya sauce	CTH
210320	Tomato ketchup and other tomato sauces	CTSH

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
210330	Mustard flour and meal and prepared mustard	CTH
210390	Other sauces and preparations therefor; mixed condiments and mixed seasonings	CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTSH
2105	Ice cream and other edible ice; whether or not containing cocoa	CTH
2106	Food preparations not elsewhere specified or included	CTH
Ex Chapter 22	Beverages, spirits and vinegar	CC
2203	Beer made from malt	CC, excluding non-originating materials from heading 1901
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	CC, excluding non-originating materials from heading 2009
2205	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances	CC, excluding non-originating materials from heading 2009
2206	Other fermented beverages (e.g. cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC, excluding non-originating materials from heading 0409
Ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume; spirits, liqueurs and other spirituous beverages	CTH and Standard QVC
220830	Whiskies	CTH

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Ex 220850	Gin, in containers holding 2 litres or less	CTH
Ex Chapter 23	Residues and wastes from the food industries; prepared animal fodder	CC
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH and Standard QVC
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305	CTH and Standard QVC
2307	Wine lees; argol	CTH and Standard QVC
2308	Vegetable materials and vegetable waste, vegetable residues and bi-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	CTH and Standard QVC
2309	Preparations of a kind used in animal feeding	CTH
Ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	CTH
2401	Unmanufactured tobacco; tobacco refuse	WO

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	CTSH and Standard QVC
Chapter 26	Ores, slag and ash	CTSH and Standard QVC
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTSH
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	<p><b>Section Note 1: Chemical Reaction Rule</b></p> <p>Notwithstanding the applicable product specific rules of origin, a good of chapter 28 through 38 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule: “chemical reaction” means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:</p> <ul style="list-style-type: none"> <li>(a) dissolving in water or other solvents;</li> <li>(b) the elimination of solvents including solvent water; or</li> <li>(c) the addition or elimination of water of crystallisation.</li> </ul> <p><b>Section Note 2: Mixing and Blending Rule</b></p> <p>Notwithstanding the applicable product specific rules of origin, a good of chapter 33, satisfies the requirements of this Annex if mixing and blending occurred in the territory of one or both of the Parties. For the purposes of this rule: “mixing and blending” means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials other than the addition of diluents, to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials.</p>	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	CTSH; or Standard QVC; or chemical reaction

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Chapter 29	Organic chemicals	CTSH; or Standard QVC; or chemical reaction
Chapter 30	Pharmaceutical products	CTSH; or Standard QVC; or chemical reaction
Ex Chapter 31	Fertilisers	CTSH; or chemical reaction
3105	Mineral or chemical fertilizers containing 2 or 3 of the fertilising elements nitrogen, phosphorus, potassium; other fertilisers; goods of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH; or chemical reaction
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints, varnishes; putty, other mastics; inks	CTSH; or Standard QVC; or chemical reaction
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTH; or chemical reaction; or mixing and blending
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster	CTH; or chemical reaction

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH; or chemical reaction
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTH; or chemical reaction
Chapter 37	Photographic or cinematographic goods	CTH excluding non- originating materials from headings 3701, 3702 and 3703; or chemical reaction
Chapter 38	Miscellaneous chemical products	CTSH; or chemical reaction
SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF	<p><b>Section Note 1:</b> Chemical Reaction Rule</p> <p>Notwithstanding the applicable product specific rules of origin, a good of chapter 39 that is the product of a chemical reaction satisfies the requirements of this Annex if the chemical reaction occurs in the territory of one or both of the Parties. For the purposes of this rule: “chemical reaction” means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. The following are not chemical reactions:</p> <ul style="list-style-type: none"> <li>(a) dissolving in water or other solvents;</li> <li>(b) the elimination of solvents including solvent water; or</li> <li>(c) the addition or elimination of water of crystallisation.</li> </ul>	
Ex Chapter 39	Plastics and articles thereof	CTSH; or chemical reaction
3915	Waste, parings and scrap, of plastics	WO
Ex Chapter 40	Rubber and articles thereof	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums; in primary forms or in plates, sheets or strip	WO
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber	CTSH and Standard QVC
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	CTSH and Standard QVC
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTSH and Standard QVC
Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH and Standard QVC
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CTH and Standard QVC
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH and Standard QVC
Chapter 44	Wood and articles of wood; wood charcoal	CTSH and Standard QVC
Chapter 45	Cork and articles of cork	CTH and Standard QVC
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTSH and Standard QVC
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered	CTSH and Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	(waste and scrap) paper or paperboard	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTSH and Standard QVC
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTSH and Standard QVC
Chapter 50	Silk	CTH and Standard QVC
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH and Standard QVC
Chapter 52	Cotton	CTH and Standard QVC
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH and Standard QVC
Chapter 54	Man-made filaments; strip and the like of man- made textile materials	CTH and Standard QVC
Chapter 55	Man-made staple fibres	CTH and Standard QVC
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	CTH and Standard QVC
Chapter 57	Carpets and other textile floor coverings	CTH and Standard QVC
Chapter 58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery	CTH and Standard QVC
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CTH and Standard QVC



<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
Chapter 60	Knitted or crocheted fabrics	CTH and Standard QVC
Chapter 61	Articles of apparel and clothing accessories; knitted or crocheted	CTH and Standard QVC
Chapter 62	Articles of apparel and clothing accessories; not knitted or crocheted	CTH and Standard QVC
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	CTH and Standard QVC
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH
Chapter 65	Headgear and parts thereof	CTH and Standard QVC
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	CTSH and Standard QVC
Chapter 67	Prepared feathers and down and articles made of feather or of down; artificial flowers; articles of human hair	CTSH and Standard QVC
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH and Standard QVC
Chapter 69	Ceramic products	CC
Chapter 70	Glass and glassware	CTH
Ex Chapter 71	Natural, cultured pearls; precious, semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTSH and Standard QVC
7102	Diamonds, whether or not worked, but not mounted or set	CTSH and a QVC of not less than 6%

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	CTSH and a QVC of not less than 20%
7106	Silver (including silver plated with gold or platinum); unwrought or in semi-manufactured forms, or in powder form	CTSH and a QVC of not less than 25%
7110	Platinum; unwrought or in semi-manufactured forms, or in powder form	CC
Ex 711311	Silver jewellery: Plain	CTSH and a QVC of not less than 3.5%
Ex 711311	Silver jewellery: Studded with Gemstones	CTSH and a QVC of not less than 6%
Ex 711311	Silver jewellery: Studded with Diamonds	CTSH and a QVC of not less than 7%
Ex 711311	Parts	CTSH and a QVC of not less than 3.5%
Ex 711319	Gold jewellery: Plain	CTSH and a QVC of not less than 3.5%
Ex 711319	Gold jewellery: Studded with Gemstones	CTSH and a QVC of not less than 6%
Ex 711319	Gold jewellery: Studded with Diamonds	CTSH and a QVC of not less than 7%
Ex 711319	Gold jewellery: Studded with Pearls	CTSH and a QVC of not less than 6%
Ex 711319	Parts	CTSH and a QVC of not less than 3.5%

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
711320	Jewellery: of base metal clad with precious metal, and parts thereof	CTSH and a QVC of not less than 3.5%
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTSH and a QVC of not less than 3.5%
7117	Imitation jewellery	CTSH and a QVC of not less than: (a) 35% of the ex-works price under the build-down method; or (b) 40% of the free-on-board value under the build-down method; or (c) 30% of either the ex-works price or free-on-board value under the build-up method
7118	Coin	CTH and a QVC of not less than 1.5%
Ex Chapter 72	Iron and steel	Melt and Pour in the Parties
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	CTH and a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free-on-board value under the build-down method; or
7202	Ferro-alloys	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the similar forms; iron having a minimum purity of 99.94%, in lumps, pellets or similar forms	

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	(c) 45% of either the ex-works price or free-on-board value under the build-up method
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	
Chapter 73	Articles of iron or steel	CTH and a QVC of not less than:  (a) 50% of the ex- works price under the build-down method; or  (b) 55% of the free-on- board value under the build-down method; or  (c) 45% of either the ex-works price or free-on-board value under the build-up method
Chapter 74	Copper and articles thereof	CTSH and Standard QVC
Chapter 75	Nickel and articles thereof	CTSH and Standard QVC
Ex Chapter 76	Aluminium and articles thereof	CTSH and Standard QVC
7601	Unwrought Aluminium	Standard QVC; or thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	CTH; or Standard QVC
7603	Aluminium powders and flakes	CTH; or Standard QVC
7604	Aluminium bars, rods and profiles	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
7605	Aluminium wire	CTH; or Standard QVC
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH; or Standard QVC
Chapter 78	Lead and articles thereof	CTSH and Standard QVC
Chapter 79	Zinc and articles thereof	CTSH and Standard QVC
Chapter 80	Tin and articles thereof	CTSH and Standard QVC
Chapter 81	Other base metals; cermets and articles thereof	CTSH and Standard QVC
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH and Standard QVC
Chapter 83	Miscellaneous articles of base metal	CTSH and Standard QVC
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH and Standard QVC
Ex 8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation	CTSH; or Standard QVC
840140	Parts of nuclear reactors	CTH; or Standard QVC
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	CTH; or No change in tariff classification required, provided there is a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
		<p>(b) 55% of the free-on-board value under the build-down method; or</p> <p>(c) 45% of either the ex-works price or free-on-board value under the build-up method</p>
Ex 8411	Turbo-jets, turbo-propellers and other gas turbines	CTSH; or Standard QVC
841191	Parts of turbo-jets and turbo-propellers	CTH; or Standard QVC
841199	Parts of other gas turbines	CTH; or Standard QVC
Ex 8413	Pumps for liquids, whether or not fitted with measuring device; liquid elevators	CTSH; or Standard QVC
841391	Parts of pumps	CTH; or Standard QVC
841392	Parts of liquid elevators	CTH; or Standard QVC
Ex 8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters	CTSH; or Standard QVC
841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	cabinets, whether or not fitted with filters	
Ex 8415	Air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	CTSH; or Standard QVC
841590	Parts of air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	CTH; or Standard QVC
Ex 8419	Machinery, plant or laboratory equipment, whether or not electrically heated, (excluding furnaces, ovens and other equipment of heading 8514) for the treatment of materials by a process involving change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	CTSH; or Standard QVC
841990	Parts of machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising,	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
Ex 8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	CTSH; or Standard QVC
842191	Parts of centrifuges, including centrifugal dryers	CTH; or Standard QVC
842199	Parts of filtering or purifying machinery and apparatus, for liquids or gases	CTH; or Standard QVC
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals, or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	CTH; or Standard QVC
8431	Parts suitable for use solely or principally with the machinery of heading 8425 to 8430	CTH; or Standard QVC
Ex 8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined	CTSH; or Standard QVC
844391	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	CTH; or Standard QVC



<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
844399	Parts and accessories of other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	CTH; or Standard QVC
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	CTH; or Standard QVC
8462	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above	CTH; or Standard QVC
Ex 8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in chapter 84	CTSH; or Standard QVC
847990	Parts of machine and mechanical appliances; having individual functions, not specified or included elsewhere in chapter 84	CTH; or Standard QVC
Ex 8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing	CTSH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	valves and thermostatically controlled valves	
848190	Parts of taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	CTH; or Standard QVC
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	CTH; or No change in tariff classification required, provided there is a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free-on-board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method
Ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	CTSH and Standard QVC
8501	Electric motors and generators (excluding generating sets)	CTH; or Standard QVC
8502	Electric generating sets and rotary converters	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH; or Standard QVC
Ex 8504	Electric transformers, static converters (e.g. rectifiers) and inductors	CTSH; or Standard QVC
850490	Parts of electric transformers, static converters (e.g. rectifiers) and inductors	CTH; or Standard QVC
Ex 8506	Primary cells and primary batteries	CTSH; or Standard QVC
850690	Parts of primary cells and primary batteries	CTH; or Standard QVC
8507	Electric accumulators, including separators therefor; whether or not rectangular (including square)	CTH or QVC 40%
Ex 8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (e.g. ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (e.g., dynamos, alternators) and cut outs of a kind used in conjunction with such engines	CTSH; or Standard QVC
851190	Parts of electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (e.g., ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (e.g., dynamos, alternators) and cut-	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	outs of a kind used in conjunction with such engines.	
Ex 8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527, or 8528	CTSH; or Standard QVC
851771	Aerials and aerial reflectors of all kinds, parts suitable for use therewith	CTH; or Standard QVC
851779	Other parts of telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527, or 8528	CTH; or Standard QVC
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (e.g., switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1000 volts; connectors for optical	CTH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
	fibres, optical fibre bundles or cables	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535, 8536 for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading no. 8517	CTH; or Standard QVC
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH; or Standard QVC
Ex 8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps; light-emitting diode (LED) light sources (excluding modules)	CTSH; or Standard QVC
853951	Light-emitting diode (LED) modules	CTH; or Standard QVC
853990	Parts of electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps; light-emitting diode (LED) light sources	CTH; or Standard QVC
Ex 8541	Semiconductor devices (e.g. diodes, transistors, semiconductor based transducers); light-emitting diodes (LED), whether or not assembled with other LEDs; mounted piezo-electric crystals	CTSH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
854142	Photovoltaic cells not assembled in modules or made up into panels	CTSH and Standard QVC
854143	Photovoltaic cells assembled in modules or made up into panels	CTSH and Standard QVC
854149	Other photosensitive semiconductor devices	CTSH and Standard QVC
854159	Other semiconductor devices	CTSH and Standard QVC
854390	Parts of electrical machines and apparatus, having individual functions, not specified or included elsewhere in chapter 85	CTH; or Standard QVC
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connector; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	CTSH; or Standard QVC
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTSH and Standard QVC
Ex Chapter 87	Vehicles other than railway or tramway rolling- stock, and parts and accessories thereof	CTH and a QVC of not less than: (a) 45% of the ex-works price under the build-down method; or (b) 50% of the free-on-board value under

Chapter/ heading/ sub- heading (Column 1)	Description (Column 2)	Product Specific Rule of Origin (Column 3)
		the build-down method; or (c) 40% of either the ex-works price or free-on-board value under the build-up method
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	A QVC of not less than 35%
8706	Chassis fitted with engines, for the motor vehicles of heading 8701 to 8705	CTH; or a QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free on-board value under the build-down method; or (c) 45% of either the ex-works price or free-on-board value under the build-up method
8707	Bodies (including cabs), for the motor vehicles of heading 8701 to 8705	
8708	Parts and accessories of the motor vehicles of heading 8701 to 8705	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	A QVC of not less than: (a) 50% of the ex-works price under the build-down method; or (b) 55% of the free on-board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
		value under the build-up method
8714	Parts and accessories of vehicles of heading 8711 to 8713	CTH; or a QVC of not less than: (a) 50% of the ex- works price under the build-down method; or (b) 55% of the free on- board value under the build-down method; or (c) 40% of either the ex-works price or free-on-board value under the build-up method
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	CTSH and Standard QVC
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH; or Standard QVC
Chapter 89	Ships, boats and floating structures	CTSH and Standard QVC
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories	CTSH and Standard QVC
901814	Scientigraphic apparatus	CTSH; or Standard QVC
901841	Dental drill engines, whether or not combined on a single base with other dental equipment	CTSH; or Standard QVC



<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
901849	Other instruments and appliances, used in dental sciences: other	CTSH; or Standard QVC
901850	Other ophthalmic instruments and appliances	CTSH; or Standard QVC
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH; or Standard QVC
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	CTH; or Standard QVC
902121	Artificial teeth	CTSH; or Standard QVC
902129	Other dental fittings	CTSH; or Standard QVC
902139	Other artificial parts of the body: other	CTH
902213	Apparatus based on the use of x-rays for dental uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902214	Apparatus based on the use of x-rays for medical, surgical or veterinary uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC
902229	Apparatus based on the use of alpha, beta, gamma or other ionising radiations for other than medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus	CTSH; or Standard QVC

<b>Chapter/ heading/ sub- heading (Column 1)</b>	<b>Description (Column 2)</b>	<b>Product Specific Rule of Origin (Column 3)</b>
902290	Other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, including parts and accessories	CTSH and a QVC of not less than:  (a) 35% of the ex-works price under the build-down method; or  (b) 40% of the free-on-board value under the build-down method; or  (c) 30% of either the ex-works price or free-on-board value under the build-up method
Chapter 91	Clocks and watches and parts thereof	CTSH and Standard QVC
Chapter 92	Musical instruments; parts and accessories of such articles	CTH and Standard QVC
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and Standard QVC
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and Standard QVC
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH and Standard QVC
Chapter 96	Miscellaneous manufactured articles	CTSH and Standard QVC
Chapter 97	Works of art, collectors' pieces and antiques	CTSH and Standard QVC

**ANNEX 3B**  
**Origin Declaration Template**

<b>Origin Declaration</b> <b>United Kingdom – India Comprehensive Economic and Trade Agreement</b>	
<b>1. Signatory</b> <input type="checkbox"/> Exporter <input type="checkbox"/> Producer  Signatory's Name.....  Title.....  E-mail address.....  Telephone Number.....	
<b>2. Exporter details (if known)<sup>1</sup>:</b>  Name: .....  Address: .....  Telephone Number (if known): .....  E-mail Address (if known): .....	<b>3. Producer details (if different from exporter)<sup>2</sup>:</b>  Name: .....  Address: .....  Telephone Number (if known): .....  E-mail Address (if known): .....
<b>4. Importer details (if known)<sup>3</sup>:</b>  Name: .....  Address: .....  Telephone Number (if known): .....  E-mail Address (if known): .....	<b>5. Signatory's Reference number <sup>4</sup></b>  Reference number: .....
<b>6 (a). HS Tariff Classification (6-digit level):</b>   <b>6 (b). Description of the Good(s):</b>   <b>6 (c). Invoice number and date (if applicable):</b>	<b>7. Origin criterion:</b>  <input type="checkbox"/> <b>WO</b> (wholly obtained means goods grown or produced entirely within the Parties: Article 3.3 (Wholly Obtained))  <input type="checkbox"/> <b>PE</b> (means goods produced exclusively from originating materials: Article 3.2 (Origin Criteria))  <input type="checkbox"/> <b>PSR</b> (means goods that incorporate non-originating materials in their final stage of production and meet the product specific rule: Article 3.2 (Origin Criteria))

<input type="checkbox"/> the invoice was issued in a non-party or issued by a person other than the exporter or producer, as per paragraph 5 of Article 3.15 (Proof of Origin)	Identify product specific rule ..... (As identified for the good in Annex 3A)
<p><b>8. Non-Alteration (if known and applicable):</b></p> <input type="checkbox"/> the good(s) will be transported through or stored in a non-party before being imported into the importing Party: Article 3.14 (Non-Alteration) <p><b>For HS 2208 (if applicable):</b></p> <input type="checkbox"/> bottling has taken place in a non-Party	<p><b>9. Roll Up/Absorption Principle (if applicable):</b></p> <input type="checkbox"/> The good(s) meet the product specific rule by application of Article 3.6 (Materials Used in Production).
<p><b>10. Single or Multiple Shipment:</b></p> <p><input type="checkbox"/> <b>Single shipment</b> or <input type="checkbox"/> <b>Multiple shipments of identical goods</b> (For Indian exporters and producers only, as per paragraph 3 of Article 3.15 (Proof of Origin))</p> <p>For multiple shipments of identical goods imported into the UK, provide the time period covered by the declaration .....</p> <p>(This time period must be within 12 months from declaration being completed)</p>	
<p><b>11. Declaration (signed by the signatory listed above):</b></p> <p>The exporter/producer certifies that the good(s) described in this document qualify as originating and the information contained in this document is true and accurate. The exporter/producer is responsible for proving such representations, which may include, where appropriate, written representation(s) from the supplier(s). In accordance with Articles 3.24 (Record Keeping Requirements) and 3.25 (Verification of Origin), the exporter/producer agrees to maintain and present upon request, or make available during a verification visit, information, which may include documentation, relating to the origin of the goods and where applicable, materials.</p> <p><b>Signature:</b> .....</p> <p><b>Date:</b> .....</p> <p><input type="checkbox"/> <b>Completed retrospectively<sup>5</sup></b> - short explanation  .....</p>	

#### Origin Declaration Notes

1. These details are not required if the producer is the signatory and the exporter's details are not known. The address of the exporter must be in the exporting Party, which shall be either India or the United Kingdom.
2. The address must be in the Party where the good is produced. If the producer is the signatory they must be located in the exporting Party, which shall be either India or the United Kingdom. If the exporter is the signatory and there are multiple producers, the entry may state "various".

3. The address of the importer must be in either India or the United Kingdom.
4. Provide the signatory's reference number:
  - (a) for signatories in the United Kingdom, this shall be the exporter reference number assigned in accordance with the laws and regulations of the United Kingdom; and
  - (b) for signatories in India this shall be the Importer Exporter Code ("IEC").
5. If the origin declaration has been completed retrospectively, after the importation of the good in accordance with paragraph 8 of Article 3.15 (Proof of Origin), tick this box and provide a short explanation of the reason(s) why, such as, for example, because the importer did not request the origin declaration earlier.

**ANNEX 3C**  
**Certificate of Origin Template**

<b>Certificate of Origin</b> <b>United Kingdom – India Comprehensive Economic and Trade Agreement</b>	
<b>1. Signatory:</b> <input type="checkbox"/> Exporter <input type="checkbox"/> Producer  Signatory's Name..... Title..... E-mail address..... Telephone Number.....	
<b>2. Exporter details (if known):<sup>1</sup></b>  Name: ..... Address: ..... Telephone Number (if known): ..... E-mail Address (if known): .....	<b>3. Producer details (if different from exporter):<sup>2</sup></b>  Name: ..... Address: ..... Telephone Number (if known): ..... E-mail Address (if known): .....
<b>4. Importer details (if known):<sup>3</sup></b>  Name: ..... Address: ..... Telephone Number (if known): ..... E-mail Address (if known): .....	<b>5. Signatory's Reference number:<sup>4</sup></b>  Reference number (IEC): .....
<b>6 (a). HS Tariff Classification (6-digit level):</b>  <b>6 (b). Description of the Good(s):</b>  <b>6 (c). Invoice number and date (if applicable):</b>	<b>7. Origin criterion:</b>  <input type="checkbox"/> <b>WO</b> (wholly obtained means goods grown or produced entirely within the Parties: Article 3.3 (Wholly Obtained))  <input type="checkbox"/> <b>PE</b> (means goods produced exclusively from originating materials: Article 3.2 (Origin Criteria))  <input type="checkbox"/> <b>PSR</b> (means goods that incorporate non-originating materials in their final stage of production and meet the product specific rule: Article 3.2 (Origin Criteria))

<input type="checkbox"/> the invoice was issued in a non-party or issued by a person other than the exporter or producer, as per paragraph 5 of Article 3.15 (Proof of Origin)	Identify product specific rule ..... (As identified for the good in Annex 3A (Product Specific Rules of Origin))
<p><b>8. Non-Alteration (if known and applicable):</b></p> <input type="checkbox"/> the good(s) will be transported through or stored in a non-party before being imported into the importing Party: Article 3.14 (Non-Alteration) <p><b>For HS 2208 (if applicable):</b></p> <input type="checkbox"/> bottling has taken place in a non-Party	<p><b>9. Roll Up/Absorption Principle (if applicable):</b></p> <input type="checkbox"/> The good(s) meet the Product Specific Rule by application of Article 3.6 (Materials Used in Production).
<p><b>10. Single or Multiple Shipment:</b></p> <p>Does this Origin Declaration relate to a:</p> <input type="checkbox"/> <b>Single shipment</b> or <input type="checkbox"/> <b>Multiple shipments of identical goods</b> (For Indian exporters and producers only, as per paragraph 3 of Article 3.15 (Proof of Origin)) <p>For multiple shipments of identical goods imported into the UK, provide the time period covered by the declaration .....</p> <p>(This time period must be within 12 months from declaration being completed)</p>	
<p><b>11. Declaration (signed by the signatory listed above):</b></p> <p>The exporter/producer certifies that the good(s) described in this document qualify as originating and the information contained in this document is true and accurate. The exporter/producer is responsible for proving such representations, which may include, where appropriate, written representation(s) from the supplier(s). In accordance with Article 3.24 (Record Keeping Requirements) and Article 3.25 (Verification of Origin), the exporter/producer agrees to maintain and present upon request, or make available during a verification visit, information, which may include documentation, relating to the origin of the goods and where applicable, materials.</p> <p><b>Signature:</b> .....</p> <p><b>Date:</b> .....</p> <p><input type="checkbox"/> <b>Completed retrospectively</b><sup>5</sup> - short explanation  .....</p>	
<p><b>12. Certification by Issuing Authorities:</b></p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter or producer is correct.</p> <p>Issuing Authority:.....</p>	

Seal .....
Name: .....
Address: .....
Telephone Number: .....
E-mail Address: .....

#### Certificate of Origin Notes

1. These details are not required if the producer is the signatory and the exporter's details are not known. The address of the exporter must be in India.
2. The address must be in the Party where the good is produced. If the producer is the signatory they must be located in India. If the exporter is the signatory and there are multiple producers, the entry may state "various".
3. The address of the importer must be in the United Kingdom.
4. Provide the Indian signatory's reference number. This shall be the Importer Exporter Code ("IEC").
5. If the certificate of origin has been completed retrospectively, after importation of the good in accordance with paragraph 8 of Article 3.15 (Proof of Origin), tick this box and provide a short explanation of the reason(s) why, such as, for example, because the importer did not request the certificate of origin earlier.



**ANNEX 3D**  
**Framework for the Authentication Process of Origin Declarations**

For the purpose of enabling India to establish the authenticity of an origin declaration, in accordance with Article 3.16 (Basis of a Claim for Preferential Tariff Treatment):

1. an exporter or producer intending to export goods to India and complete an origin declaration under this Agreement shall provide the customs authority of the United Kingdom with the information necessary to authenticate their identity;
2. the customs authority of the United Kingdom shall review the information provided by the exporter or producer and shall share relevant information, as agreed by the Parties, electronically with the customs authority of India. The information shared shall include unique reference numbers, registered email addresses of exporters and producers and other information as agreed by the Parties necessary to identify the exporter or producer so as to enable confirmation that the same exporter or producer has completed the origin declaration. The customs authority of the United Kingdom shall update the information from time to time and inform the customs authority of India of such amendments. The customs authority of India shall use this information to create and maintain a database of United Kingdom exporters and producers;
3. the exporter or producer shall send the origin declaration, completed in accordance with Article 3.15 (Proof of Origin) and Annex 3B (Origin Declaration Template), to the nodal email address of the customs authority of India and to the email address of the Indian importer within the same email. The origin declaration shall be sent as an attachment in a file type to be agreed between the Parties. The subject line of the email shall follow a structure to be agreed between the Parties.
4. the customs authority of India shall review the information sent by the exporter or producer in accordance with paragraph 3 against the database referred to in paragraph 2;
5. if the information is successfully matched, the authenticity of the origin declaration shall be established. The customs authority of India shall notify the email address of the exporter or producer that sent the email referred to in paragraph 3 that authenticity has been established and that a claim for preferential tariff treatment using the origin declaration may be made by the Indian importer. The importer shall be copied into this notification email. The contents of the notification email shall be agreed by the Parties;
6. if the information is not successfully matched, the customs authority of India shall notify the email address of the exporter or producer that sent the email referred to in paragraph 3 that authenticity has not been established. The Indian importer shall be copied into this notification email. The contents of the notification email shall be agreed by the Parties. The customs authority of India shall also automatically send an alert to the registered email address

corresponding to the unique reference number held on the database referred to in paragraph 2; and

7. if the authenticity of the origin declaration is not established through this process, the importer shall not be entitled to make a claim for preferential tariff treatment. The exporter or producer may start the authentication process again by sending the email referred to in paragraph 3 from a registered email address corresponding to the unique reference number in the database referred to in paragraph 2, or by updating their information with the customs authority of the United Kingdom in order for the customs authority of the United Kingdom to restart the process from paragraph 2.

For greater certainty, the authentication process set out in this Annex does not constitute a claim for preferential tariff treatment and no penalty shall be imposed solely on the basis that authenticity has not been established in accordance with this Annex.

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