

## National list of concessions : India

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
1	030110	Ornamental fish	100%
2	030191	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	100%
3	030192	Eels ( <i>Anguilla</i> spp.)	100%
4	030193	Carp	100%
5	030199	Other	100%
6	030211	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	100%
7	030212	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	100%
8	030219	Other	100%
9	030221	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	100%
10	030222	Plaice ( <i>Pleuronectes platessa</i> )	100%
11	030223	Sole ( <i>Solea</i> spp.)	100%
12	030229	Other	100%
13	030231	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	100%
14	030232	Yellowfin tunas ( <i>Thunnus albacares</i> )	100%
15	030233	Skipjack or stripe-bellied bonito	100%
16	0302 34	Bigeye tunas ( <i>Thunnus Obesus</i> )	100%
17	0302 35	Bluefin Tunas ( <i>Tunnus thynnus</i> )	100%
18	0302 36	Southern Bluefin tunas ( <i>Thunnus maccoyii</i> )	100%
19	030239	Other	100%
20	030240	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	100%
21	030250	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	100%
22	030261	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	100%
23	030262	Haddock ( <i>Melanogrammus aeglefinus</i> )	100%
24	030263	Coalfish ( <i>Pollachius virens</i> )	100%
25	030264	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	100%
26	030265	Dogfish and other sharks	100%
27	030266	Eels ( <i>Anguilla</i> spp.)	100%
28	030269	Other	100%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
29	030270	Livers and roes	100%
30	030311	Sockeye salmon (red salmon) (oncorhynchus nerka)	100%
31	0303 19	Other	100%
32	0303 21	Trout(salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aguabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysogaster )	100%
33	030322	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	100%
34	030329	other	100%
35	030331	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	100%
36	030332	Plaice (Pleuronectes platessa)	100%
37	030333	Sole (Solea spp.)	100%
38	030339	Other	100%
39	030341	Albacore or longfinned tunas (Thunnus alalunga)	100%
40	030342	Yellowfin tunas (Thunnus albacares)	100%
41	030343	Skipjack or strip-bellied bonito	100%
42	0303 44	Bigeye tunas (Thunnus Obesus)	100%
43	030345	Bluefin Tunas (Tunnus thynnus)	100%
44	030346	Southern Bluefin tunas (Thunnus maccoyii)	100%
45	030349	Other	100%
46	030350	Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	100%
47	030360	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	100%
48	030371	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	100%
49	030372	Haddock (Melanogrammus aeglefinus)	100%
50	030373	Coalfish (Pollachius virens)	100%
51	030374	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	100%
52	030375	Dogfish and other sharks	100%
53	030376	Eels (Anguilla spp.)	100%
54	030377	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	100%
55	030378	Hake (Merluccius spp., Urophycis spp.)	100%
56	030379	Other	100%
57	030380	Livers and roes	100%
58	030410	Fresh or chilled	100%
59	030420	Frozen fillets	100%
60	030490	Other	100%
61	030510	Flours, meals and pellets of fish, fit for human consumption	100%
62	030520	Livers and roes, dried, smoked, salted or in brine	100%
63	030530	Fish fillets, dried, salted or in brine, but not smoked	100%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
64	030541	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	100%
65	030542	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	100%
66	030549	Other	100%
67	030551	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	100%
68	030559	Other	100%
69	030561	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	100%
70	030562	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	100%
71	030563	Anchovies ( <i>Engraulis</i> spp.)	100%
72	030569	Other	100%
73	030611	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	100%
74	030612	Lobsters ( <i>Homarus</i> spp.)	100%
75	030613	Shrimps and prawns	100%
76	030614	Crabs	100%
77	030619	Other, including flours, meals and pellets of crustaceans, fit for human consumption	100%
78	030621	Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	100%
79	030622	Lobsters ( <i>Homarus</i> spp.)	100%
80	030623	Shrimps and prawns	100%
81	030624	Crabs	100%
82	030629	Other, including flours, meals and pellets of crustaceans, fit for human consumption	100%
83	080111	Desiccated	14%
84	090700	Cloves (whole fruit, cloves and stems).	71%
85	090810	Nutmeg	14%
86	090820	Mace	14%
87	151319	Other	14%
88	ex.152000	Glycerine (crude)	71%
89	170310	Cane molasses	33%
90	170390	Other	33%
91	180100	Cocoa beans, whole or broken, raw or roasted.	29%
92	250410	In powder or in flakes	29%
93	250490	Other	5%
94	251010	unground	5%
95	251020	ground	5%
96	252921	Containing by weight 97 % or less of calcium fluoride	20%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
97	252922	Containing by weight more than 97 % of calcium fluoride	20%
98	261310	Roasted	5%
99	280300	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	14%
100	280461	containing by weight not less than 99.99% of silicon	5%
101	280470	phosphorus	5%
102	281810	Artificial corundum, whether or not chemically defined	5%
103	282010	Manganese dioxide	5%
104	282530	Vanadium oxides and hydroxides	5%
105	282560	Germanium oxides and zirconium dioxide	5%
106	282570	Molybdenum oxides and hydroxides	5%
107	282580	Antimony oxides	7%
108	282590	Other	7%
109	282690	Other	7%
110	282749	Other	7%
111	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)	7%
112	283525	Calcium hydrogenorthophosphate ("dicalcium phosphate")	7%
113	290110	Acyclic Hydrocarbons-saturated	15%
114	290219	Other	5%
115	290290	Other	5%
116	290330	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5%
117	290349	Other	5%
118	290369	Other	5%
119	290545	Glycerol	71%
120	291241	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%
121	291249	Other	5%
122	291429	Other	5%
123	291450	Ketone-phenols and ketones with other oxygen uncton	5%
124	291469	Other	5%
125	291550	Propanoic acid, and its salts and esters	5%
126	291590	Other	8%
127	291612	Esters of acrylic acid	5%
128	291619	Other	5%
129	291639	Other	5%
130	292145	1-Naphthylamine (a-naphthylamine), 2-naphthylamine (naphthylamine) and their derivatives; salts thereof	8%
131	292221	Aminohydroxynaphthalenesulphonic acid and their salts	8%
132	292249	Other	8%
133	292620	1-cyanoguanidine (dicyandiamide)	8%
134	292690	Other	8%
135	293090	Other	8%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
136	293399	Other	15%
137	293499	Other	15%
138	320611	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	8%
139	320990	Other	7%
140	330121	Of geranium	7%
141	330129	Other	7%
142	330290	Other	10%
143	330410	Lip make-up preparations	10%
144	330420	Eye make-up preparations	15%
145	330430	manicure or pedicure preparations	15%
146	330491	Powders, whether or not compressed	15%
147	330499	Other	15%
148	330510	Shampoos	15%
149	330520	preparations for permanent waving or straightening	15%
150	330530	Hair lacquers	15%
151	330610	Dentifrices	10%
152	330710	pre-shave, shaving or after shave preparations	15%
153	330790	Other	15%
154	340111	For toilet use (including medicated products)	15%
155	340220	Preparations put up for retail sale	12%
156	340290	Other	12%
157	340700	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms, other preparati	12%
158	350610	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	10%
159	350699	Other	10%
160	350790	Other	10%
161	360200	Prepared explosives, other than propellant powder	10%
162	370244	Of a width exceeding 105 mm but not exceeding 610 mm	10%
163	380110	Artificial graphite	12%
164	380210	Activated carbon	14%
165	380690	Other	5%
166	380810	Insecticides	5%
167	380820	Fungicides	7%
168	380991	Of a kind used in the textile or like industries	5%
169	381210	Prepared rubber accelerators	7%
170	381230	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	7%
171	381400	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	7%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
172	381600	Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01	7%
173	382312	Oleic acid	14%
174	382313	Tall oil fatty acids	14%
175	382319	Other	14%
176	382370	Industrial fatty alcohols	14%
177	382430	Non-agglomerated metal carbides mixed together or with metallic binders	7%
178	382490	Other	7%
179	390610	Poly methyl methacrylate -	15%
180	390710	Polyacetals	15%
181	400110	Natural rubber latex, whether or not pre-vulcanised	43%
182	400121	Smoked sheets	20%
183	400122	Technically specified natural rubber (TSNR)	20%
184	400129	Other	20%
185	400922	reinforced or otherwise combined with metal- with fittings	15%
186	400932	reinforced or otherwise combined only with textile materials--with fittings	15%
187	400942	Reinforced or otherwise combined only with other material--with fittings	15%
188	401011	conveyor belts or beltings -Reinforced only with metal	15%
189	401012	conveyor belts or belting --Reinforced only with textile material	15%
190	401110	of a kind used on motor cars (including station wagons and racing cars)	15%
191	401120	Of a kind used on buses or lorries	14%
192	401130	Of a kind used on aircraft	14%
193	401140	Of a kind used on motorcycles	14%
194	401150	Of a kind used on bicycles	14%
195	401161	Other, having a "herring-bone" or similar tread-of a kind used on agricultural or forestry vehicles and machines	14%
196	401162	Other, having a "herring-bone" or similar tread-of a kind used on construction or industrial handling vehicles and machines and having rim size not exceeding 61 cm	14%
197	401163	Other, having a "herring-bone" or similar tread-of a kind used on construction or industrial handling vehicles and machines and having rim size exceeding 61 cm	14%
198	401169	Other, having a "herring-bone" or similar tread	14%
199	401192	Of a kind used on agricultural and forestry vehicles and machines	14%
200	401193	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61c.m	14%
201	401194	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 c.m.	14%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
202	401199	Other	14%
203	401310	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	14%
204	401320	Of a kind used on bicycles	14%
205	401390	Other	14%
206	ex. 401691	Rubber mats (other than of a kind used in motor vehicles)	14%
207	ex.401699	Rubber rings	14%
208	410411	Full grains, unsplit; grain splits	20%
209	410419	Other	20%
210	410441	Full grains, unsplit; grain splits	20%
211	410449	Other	20%
212	410510	In the wet state (including wet-blue)	20%
213	410530	In the dry state (crust)	20%
214	410621	In the wet state (including wet-blue)	20%
215	410622	In the dry state (crust)	20%
216	430310	Articles of apparel	7%
217	430390	Other	7%
218	430400	artificial fur and articles thereof	8%
219	440890	Other	8%
220	440910	Coniferous	10%
221	440920	Non-coniferous	10%
222	441213	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10%
223	441219	Other	10%
224	441229	Other	10%
225	441299	Other	10%
226	441300	Densified wood, in blocks, plates, strips or profile shapes	10%
227	441400	Wooden frames for paintings, photographs, mirrors or similar objects	8%
228	441510	Cases, boxes, crates, drums and similar packings; cable-drums	10%
229	441520	Pallets, box pallets and other load boards	10%
230	441700	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	10%
231	441810	Windows, French-windows and their frames	10%
232	441820	Doors and their frames and thresholds	8%
233	441830	Parquet panels	12%
234	441890	Other	12%
235	441900	tableware and kitchenware, of wood	10%
236	442010	statuettes and other ornaments, of wood	10%
237	442090	Other	10%
238	442110	Clothes hangers	8%
239	442190	Other	10%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
240	480220	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	29%
241	480230	Carbonising base paper	29%
242	480240	Wallpaper base	43%
243	ex.480254	Uncoated paper and paperboard of a kind used in printing and weighing less than 40g/sq.m	29%
244	ex.480258	Uncoated paper and paperboard of a kind used in printing and weighing less than 150 g/sqm	29%
245	480511	Semi-chemical fluting paper (corrugating medium)	29%
246	480519	Other fluting papers	29%
247	480530	Sulphite wrapping paper	29%
248	480540	Filter paper and paperboard	29%
249	480550	Felt paper and paperboard	29%
250	480591	Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less	29%
251	480592	Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	29%
252	480593	Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more	29%
253	480640	Glassine and other glazed transparent or translucent papers	5%
254	481013	In rolls	5%
255	481014	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5%
256	481190	Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	5%
257	481420	Wallpaper and similar Wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	5%
258	481930	Sacks and bags, having a base of a width of 40 cm or more	5%
259	481940	Other sacks and bags, including cones	12%
260	482390	Other	7%
261	500100	Silk-worm cocoons suitable for reeling.	14%
262	520811	Plain weave, weighing not more than 100g/m <sup>2</sup>	7%
263	520812	Plain weave, weighing more than 100g/m <sup>2</sup>	20%
264	520813	3-thread or 4-thread twill, including cross twill	20%
265	520819	Other fabrics	20%
266	520831	Plain weave, weighing not more than 100g/m <sup>2</sup>	20%
267	520833	3-thread or 4-thread twill, including cross twill	20%
268	520843	3-thread or 4-thread twill, including cross twill	20%
269	520851	Plain weave, weighing not more than 100g/m <sup>2</sup>	20%
270	520852	Plain weave, weighing more than 100 g/m <sup>2</sup>	20%
271	600531	Unbleached or bleached	20%
272	600532	Dyed	20%
273	600533	Of yarns of different colours	20%



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274	600534	Printed	20%
275	600541	Unbleached or bleached	20%
276	600542	Dyed	20%
277	600543	Of yarns of different colours	20%
278	600544	Printed	20%
279	600631	Unbleached or bleached	20%
280	600632	Dyed	20%
281	600633	Of yarns of different colours	20%
282	600634	Printed	20%
283	600641	Unbleached or bleached	20%
284	600642	Dyed	20%
285	600643	Of yarns of different colours	20%
286	600644	Printed	20%
287	680221	Ex- only travertine and alabaster	5%
288	680291	Ex- only travertine and alabaster	12%
289	680422	Of other agglomerated abrasives or of ceramics	5%
290	680610	Slag wool, rock wool and similar mineral wool (including intermixtures thereof),in bulk, sheets or rolls	5%
291	ex.680911	Gypsum plaster board	14%
292	ex.680919	Other	14%
293	681091	Prefabricated structural components for Building or civil engineering	5%
294	690210	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr 2O3	8%
295	ex.690710	Ceramic Tiles	57%
296	ex.690790	Ceramic Tiles	57%
297	ex.690810	Ceramic Tiles	57%
298	ex.690890	Ceramic Tiles	57%
299	700490	Other Glass	5%
300	700711	of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%
301	700719	Other	5%
302	700721	of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5%
303	701090	Other	5%
304	701329	Other	5%
305	701339	Other	5%
306	701399	Other	5%
307	701690	Other	5%
308	701890	Other	5%
309	701912	Roving	5%
310	701919	Other	5%
311	701939	Other	5%
312	701990	Other	5%
313	702000	other articles of glass	5%

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314	710122	worked	5%
315	710231	Unworked or simply sawn, cleaved or bruted	5%
316	710239	Other	5%
317	710490	Other	5%
318	710510	Of diamonds	5%
319	710691	Unwrought	5%
320	711021	Unwrought or in powder form	8%
321	711311	Of silver, whether or not plated or clad with Other precious metal	8%
322	711411	Of silver, whether or not plated or clad with Other precious metal	8%
323	711790	Other	8%
324	720221	Containing by weight more than 55 % of silicon	20%
325	720229	Other	20%
326	ex.730410	GI/MS pipes (seamless tubes)	29%
327	ex.730421	GI/MS pipes (seamless tubes)	29%
328	ex.730429	GI/MS pipes (seamless tubes)	29%
329	ex.730431	GI/MS pipes (seamless tubes)	29%
330	ex.730439	GI/MS pipes (seamless tubes)	29%
331	ex.730441	GI/MS pipes (seamless tubes)	29%
332	ex.730449	GI/MS pipes (seamless tubes)	29%
333	ex.730451	GI/MS pipes (seamless tubes)	29%
334	ex.730459	GI/MS pipes (seamless tubes)	29%
335	ex.730490	GI/MS pipes (seamless tubes)	29%
336	741021	Of refined copper	8%
337	761519	Other	15%
338	780199	Other	7%
339	810110	Powders	7%
340	810194	unwroughttungsten, including bars and rods obtained simply by sintering	10%
341	810195	bars and rods, other than those obtained simply by sintering , profiles, plates, sheets, strip and foil	10%
342	810196	wire	20%
343	810320	unwrought tantalum, including bars and rods obtained simply by sintering powders	10%
344	810390	Other	10%
345	810430	Raspings, turnings and granules, graded according to size; powders	5%
346	810490	Other	8%
347	810600	bismuth and articles thereof including waste and scrap	10%
348	810890	Other	10%
349	811010	Unwrought antimony; Powders	5%
350	811020	Waste and scrap	5%
351	811090	Other	5%
352	820140	Axes, bill hooks and similar hewing tools	12%

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353	820160	Hedge shears, two-handed pruning shears and similar two-handed shears	12%
354	820190	Other hand tools of a kind used in agriculture, horticulture or forestry	12%
355	820210	Hand saws	12%
356	820231	With working part of steel	12%
357	820239	Other, including parts	12%
358	820299	Other	12%
359	820320	Pliers (including cutting Pliers), pincers, tweezers and similar tools	12%
360	820411	Non-adjustable	12%
361	820520	Hammers and sledge hammers	10%
362	820540	Screwdrivers	10%
363	820551	Household tools	10%
364	820559	Other	10%
365	820570	Vices, clamps and the like	10%
366	820590	Sets of articles of two or more of the foregoing subheadings	10%
367	820600	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	10%
368	820730	tools for pressing, stamping or punching	15%
369	820740	Tools for tapping or threading	12%
370	820750	tools for drilling, other than for rock drilling	7%
371	820790	Other interchangeable tools	5%
372	820890	Other	7%
373	820900	Plates, sticks, tips and the like for tools, unmounted, of cermets	5%
374	821000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	12%
375	821110	Sets of assorted articles	10%
376	821192	Other knives having fixed blades	10%
377	821210	Razors	10%
378	821220	Safety razor blades, including razor blade blanks in strips	10%
379	821300	Scissors, tailors' shears and similar shears, and blades there for	7%
380	821410	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%
381	821420	Manicure or pedicure sets and instruments (including nail files)	10%
382	821599	Others	10%
383	830110	Padlocks	7%
384	830242	Other, suitable for furniture	5%
385	830510	Fittings for loose-leaf binders or files	10%
386	830810	Hooks, eyes and eyelet	10%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
387	840310	Boilers	15%
388	841231	Linear acting (cylinders)	20%
389	841480	Other	5%
390	841490	parts	5%
391	841581	incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	5%
392	841582	Other, incorporating a refrigerating unit	5%
393	841583	Not incorporating a refrigerating unit	5%
394	841590	Parts	5%
395	841610	Furnace burners for liquid fuel	20%
396	841810	Combined refrigerator freezers fitted with separate external doors	20%
397	841822	Absorption-type, electrical	5%
398	841829	Other	5%
399	842139	Other	20%
400	842310	Personal weighing machines, including baby scales; household scales	5%
401	842541	Built in jacking system of a type used in garages	20%
402	843143	parts of boring or sinking machinery or subheading 8430.41 or 8430.49	5%
403	843149	Other	20%
404	843351	Combine harvester threshers	25%
405	844120	Machines for making bags, sacks or envelopes	20%
406	844130	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	20%
407	844180	Other machinery	20%
408	844621	Power looms	25%
409	844630	For weaving fabrics of a width not exceeding 30 cm	25%
410	844720	Flat knitting machines; stitch bonding machines	25%
411	844790	Other	5%
412	845129	Others	15%
413	845130	ironing machines and presses(including fusing presses	15%
414	845140	Washing, bleaching, or dyeing machines0bleaching machines	15%
415	845150	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	15%
416	845180	Other machinery	15%
417	845190	Parts	20%
418	845210	sewing machines of the household type	15%
419	845230	Sewing machine needles	15%
420	845430	casting machines	5%
421	846410	Sawing machines	20
422	846420	Grinding or polishing machines	20
423	846721	drills of all kind	5%
424	847290	Other	5%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
425	847529	Other	5%
426	847720	Extruders	15%
427	848010	Moulding boxes for metal foundry	15%
428	848071	injection or compression types	15%
429	848079	Other	5%
430	848120	valves for oleohydraulic or pneumatic transmissions	15%
431	848180	Other appliances	5%
432	848190	parts	20%
433	850300	parts suitable for use solely or principally with the machines of heading 8501 or 8502	20%
434	850431	Having a power handling capacity not exceeding 1 kVA	20%
435	850432	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20%
436	850433	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20%
437	850434	having a power handling capacity exceeding 500 kVA	15%
438	850990	Parts	5%
439	851010	Shavers	5%
440	851020	Hair clippers	5%
441	851030	Hair-removing appliances	5%
442	851110	Sparking plugs	5%
443	ex.851420	Induction Furnaces	20%
444	ex.851511	Non-electrically heated hand held soldering irons and guns	20%
445	852210	Pick-up cartridges	7%
446	853180	Other apparatus	5%
447	853190	Parts	7%
448	853223	Ceramic dielectric, single layer	5%
449	853910	Sealed beam Lamp units	7%
450	853921	tungsten halogen	7%
451	853939	Other	7%
452	854020	Television camera tubes; image converters and intensifiers; other photos-cathode tubes	15%
453	854389	Other	15%
454	860719	Other, including parts	20%
455	890110	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	5%
456	890590	Other	8%
457	900120	Sheets and plates of polarising material	10%
458	900150	spectacle lenses of other materials	15%
459	900190	Other	5%
460	900211	for cameras, projectors or photographic enlargers or reducers	10%
461	900219	Other	5%
462	900290	Other	10%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
463	900311	Of plastics	7%
464	900319	Of other materials	10%
465	900410	Sunglasses	5%
466	900490	Other	7%
467	900510	Binoculars	5%
468	900580	other instruments	10%
469	900640	Instant print cameras	10%
470	900652	Other, for roll film of a width less than 35 mm	7%
471	900653	Other, for roll film of a width of 35mm	5%
472	900659	Other	5%
473	900661	Discharge lamp flashlight apparatus	5%
474	900662	Flashbulbs, flashcubes and the like	5%
475	900830	Other image projectors	10%
476	900912	operating by reproducing the original image via an intermediate onto the copy	10%
477	901010	apparatus and eqipmetn for automatically developing photographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	10%
478	901812	Ultrasonic scanning apparatus	15%
479	901831	Syringes, with or without needles	15%
480	901832	Tubular metal needles and needles for sutures	15%
481	901849	Other	15%
482	902000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	15%
483	902212	Computed tomography apparatus	10%
484	902290	Other, including parts and accessories	10%
485	902410	Machines and appliances for testing metals	15%
486	902519	Other	15%
487	902590	Parts and accessories	20%
488	902780	Other instruments and apparatus	15%
489	902890	parts and accessories	10%
490	902910	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	10%
491	902920	Speed indicators and tachometers; stroboscopes	15%
492	903039	Other	15%
493	903089	Other	15%
494	903180	Other instruments, appliances and machines	15%
495	903281	Hydraulic or pneumatic	15%
496	903300	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90)	20%
497	910211	With mechanical display only	15%
498	920110	Upright pianos	12%
499	920120	Grand pianos	5%
500	920210	Played with a bow	5%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
501	920290	Other	10%
502	920600	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10%
503	920710	Keyboard instruments, other than accordions	10%
504	920790	Other	7%
505	920810	Musical boxes	10%
506	920920	Mechanisms for musical boxes	5%
507	920991	Parts and accessories for pianos	5%
508	920992	Parts and accessories for the musical instruments of heading No9202	12%
509	920999	Other	10%
510	940130	Swivel seats with variable height adjustment	5%
511	940150	Seats of cane, osier, bamboo or similar materials	5%
512	940161	Upholstered	5%
513	940169	Other	10%
514	940171	Upholstered	5%
515	940179	Other	5%
516	940180	Other seats	5%
517	940190	parts	5%
518	940310	metal furniture Of a kind used in offices	5%
519	940320	Other metal furniture	5%
520	940330	Wooden furniture of a kind used in offices	7%
521	940340	Wooden furniture of a kind used in the kitchen	5%
522	940350	Wooden furniture of a kind used in the bedroom	7%
523	940360	Other wooden furniture	5%
524	940380	Furniture of other materials, including cane, osier, bamboo or similar materials	7%
525	940390	Parts	5%
526	940410	Mattress supports	5%
527	940421	Of cellular rubber or plastics, whether or not covered	5%
528	940429	Of Other materials	5%
529	940430	sleeping bags	5%
530	940490	Other	5%
531	940510	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares	5%
532	940520	Electric table, desk, bedside or floor standing lamps	5%
533	940530	lighting sets of a kind used for christmas trees	5%
534	940540	other electric lamps and lighting fittings	5%
535	940550	Non-electrical lamps and lighting fittings	5%
536	940591	Of glass	5%
537	940592	Of plastics	5%
538	940599	Other	5%
539	940600	Prefabricated buildings	7%
540	950310	Electric trains, including tracks, signals and other accessories therefor	43%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
541	950320	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10	43%
542	950330	Other construction sets and constructional toys	43%
543	950341	Stuffed	43%
544	950349	Other	43%
545	950350	Toy musical instruments and apparatus	43%
546	950360	Puzzles	43%
547	950370	Other toys, put up in sets or outfits	43%
548	950380	Other toys and models, incorporating a motor	43%
549	950390	Other	8%
550	960310	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	10%
551	960329	Other	5%
552	960330	artists brushes, writing brushes and similar brushes for the application fo cosmetics	10%
553	960340	paints, distemper, varnish or similar bryshes paint pads and rollers	10%
554	960350	other brushes constituting parts of machines, appliances or vehicles	10%
555	960390	Other	5%
556	960500	Travel sets for personal toilet, sewing or shoe or clothes cleaning	5%
557	960621	Of plastics, not covered with textile material	5%
558	960622	Of base metal, not covered with textile material	5%
559	960629	Other	5%
560	960711	Fitted with chain scoops of base metal	7%
561	960719	Other	7%
562	960720	Parts	7%
563	960990	Other	7%
564	961210	typewriter or similar robbons-Ribbons	10%
565	961310	Pocket lighters, gas fueled, non refillable	10%
566	961320	Pocket lighters, gas fueled, refillable	10%
567	961380	Other lighters	10%
568	961511	Of hard rubber or plastics	10%
569	961519	Other	10%
570	961590	Other	10%

Note:- "ex- prefixing the tariff line, means that tariff concessions are available only on the exact description of the product (exposition) and not on all the products covered by the 6-digit HS