

List of Special Concessions by India to least developed countries

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
1	030551	Cod(Gabus morhua, gadus ogac, gadus macrocephalus)	100%
2	030559	Other	100%
3	ex.410411	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
4	ex.410419	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
5	ex.410441	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
6	ex.410449	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
7	ex.410711	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%

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8	ex.410712	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
9	ex.401719	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
10	ex.410791	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
11	ex.410792	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
12	ex.410799	(i) Bovine or equine leather tanned or re-tanned but not further prepared whether or not split (excluding whole bovine skin leather of unit surface are not exceeding 28 sq. feet {2.6 sq.m}); and (ii) Full grain and full grain split bovine or equine leather parchment dressed or prepared after tanning (excluding whole bovine skin leather of unit surface area not exceeding 28 sp. feet [2.6 sq.m])	40%
13	ex.410621	(i) Tanned or re-tanned but not further prepared, whether or not split (excluding pre-tanned leather); and (ii) vegetable pre-tanned but not further prepared, whether or not split	40%
14	ex.410622	(i) Tanned or re-tanned but not further prepared, whether or not split (excluding pre-tanned leather); and (ii) vegetable pre-tanned but not further prepared, whether or not split	40%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
15	411510	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	40%
16	ex.480100	Newsprint, in rolls or sheets (of a particular type used for printing of newspapers) Newsprint falling within Chapter 48 of the following type namely, uncoated paper of a kind used for printing of newspapers of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness on each side not exceeding 200seconds Bekk, weighing not less than 40 g/sqm and not more than 57g/sqm and having an ash content by weight not exceeding 8%.	67%
17	480254	Weighing less than 40 g/m ²	43%
18	480255	Weighing 40 g/m ² or more but not more than 150 g/m ²	43%
19	480256	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded states	43%
20	480257	Other weighing 40 g/m ² more but not more than 150 g/m ²	43%
21	480258	Weighing more than 150 g/m ²	43%
22	ex.570190	Carpets wholly made of jute	14%
23	ex.570390	Carpets wholly made of jute	14%
24	721310	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	50%
25	721320	Other, of free-cutting steel	50%
26	721391	Of circular cross-section measuring less than 14 mm in diameter	50%
27	721399	Other	50%
28	721410	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot drawn, or hot-extruded, but including those twisted after rolling Forged	50%
29	721420	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	50%
30	721491	Of rectangular (other than square) cross-section	50%
31	721499	Other	50%
32	721610	Angles, shapes and sections of iron or non-alloy steel U, I or H Sections, not further worked than hot rolled, hot-drawn or extruded, of a height of less than 80 mm	50%
33	721621	L or T Sections, not further worked than hot rolled, hot-drawn or extruded, of a height of less than 80 mm, L Sections	50%
34	721622	T Sections	50%

No.	HS Code based on HS 2002	Description	Margin of Preference(%)
35	721631	U, I or H Sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more U Sections	50%
36	721632	I Sections	50%
37	721633	H Sections	50%
38	721640	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	50%
39	721650	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	50%
40	721661	Obtained from flat-rolled products	50%
41	721669	Other	50%
42	721691	Cold-formed or cold-finished from flat rolled products	50%
43	721699	Other	50%
44	732410	Sanitary ware and parts thereof, of iron or steel, Sinks and wash basin, of stainless steel	50%
45	732421	Baths, Of cast iron, whether or not enamelled	50%
46	732429	Other	50%
47	732490	Other, including parts	50%
48		Hand-woven Jamdani sarees falling under heading No.s 50.07, 52.08 or 52.09, Jamdani dupattas, Jamdani kamiz or fabrics made of Jamdani cloth	100%

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.