

**COMPREHENSIVE ECONOMIC COOPERATION  
AND PARTNERSHIP AGREEMENT (CECPA)**

**BETWEEN**

**THE REPUBLIC OF INDIA**

**AND**

**THE REPUBLIC OF MAURITIUS**

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## **PREAMBLE**

The Republic of Mauritius (hereinafter referred to as “Mauritius”) and the Republic of India (hereinafter referred to as “India”), and hereinafter referred to jointly as “Parties” and individually as “Party”,

**RECOGNISING** the friendly ties that exist between the Government and Peoples of the Republic of Mauritius and the Republic of India;

**FURTHER RECOGNISING** their long-standing relationship in the economic and commercial fields and their close cultural links;

**SEEKING** to achieve the objectives of a Comprehensive Economic Cooperation and Partnership Agreement in a manner consistent with the protection of health, safety and the environment;

**REAFFIRMING** their willingness to reinforce and enhance their special relationship through the implementation of a comprehensive and integrated partnership based on development cooperation and economic and trade relations;

**DETERMINED** to minimise and, where ever possible, eliminate barriers to trade and deepen economic linkages between them;

**AWARE** that regional trade arrangements can contribute towards accelerating regional and global liberalisation and as building blocks in the framework of the multilateral trading system;

**CONSCIOUS** of their rights, obligations and undertakings under multilateral, regional and bilateral agreements and arrangements;

**DESIRING** to promote mutually beneficial economic relations, taking into account the asymmetry in their economies;

**RECOGNISING** that each Party has, in accordance with the general principles of international law, the right to pursue economic philosophies suited to their development goals and the right to regulate activities to realise their national policy objectives;

**ASSERTING** their resolve to make through their cooperation, a significant contribution to their economic and social development and to the greater well-being of their population, helping them to face the challenges of globalisation; and

**DESIRING** to consolidate and further enhance their partnership,

**HAVE AGREED AS FOLLOWS:**

## **CHAPTER 1 – PRELIMINARY**

### **ARTICLE 1.1: ESTABLISHMENT OF THE COMPREHENSIVE ECONOMIC COOPERATION AND PARTNERSHIP AGREEMENT**

The Parties hereby establish between themselves a Comprehensive Economic Cooperation and Partnership Agreement (“CECPA”).

### **ARTICLE 1.2: OBJECTIVES**

The objectives of the CEPCA are to:

- (a) strengthen and enhance the trade and economic cooperation between the Parties;
- (b) liberalise and promote trade in goods in accordance with Article XXIV of the General Agreement on Trade and Tariffs;
- (c) liberalise and promote trade in services in accordance with Article V of the General Agreement on Trade in Services, including promotion of mutual recognition of professions;
- (d) improve the efficiency and competitiveness of the Parties’ manufacturing and services sectors and expand trade and investment between them, including joint exploitation of commercial and economic opportunities in non-Parties;
- (e) explore new areas of economic cooperation and develop appropriate measures for closer economic cooperation between the Parties;
- (f) revitalise, enhance and reinforce the economic and social cooperation between the parties;
- (g) build upon the Parties’ commitments at the World Trade Organization.

### **ARTICLE 1.3: SCOPE**

1. (a) The CECPA shall cover –
    - (i) Trade in goods;
    - (ii) Trade in services;
    - (iii) Sanitary and Phytosanitary (SPS) measures; and
    - (iv) Technical Barriers to Trade (TBT) and Trade Remedies
  - (b) Nothing in this Agreement shall apply to any direct taxation measure. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, the convention shall prevail over this agreement.
  - (c) The Chapter on General Economic Cooperation, which is currently under negotiation, shall also be completed within two years of signing the CECPA, in consultation with the line Ministries/Departments.
  - (d) The Parties may mutually agree to extend this Agreement with the aim of broadening and supplementing its scope in accordance with their respective legislation, by concluding agreements on specific sectors or activities in the light of the experience gained during its implementation.
2. The Parties recognize the importance of the movement of skilled labour and qualified professionals between their territories to attain the objectives of the CECPA. To this end, the Parties shall agree on the modalities to facilitate this movement. The modalities shall, subject to the national laws of the Parties, include, but not be limited to, identifying the following:
- (a) scarcity areas where skilled labour and qualified professionals are required;
  - (b) the type and quantity of skilled labour and qualified professionals required;
  - (c) the entry and stay requirements for the skilled labour and qualified professionals required; and
  - (d) such other matters as the Parties may deem necessary for attaining the objectives of the CECPA.
3. In developing and giving effect to the modalities under paragraph 3, the Parties shall ensure that –

- (a) based on market needs, scarcity areas are reviewed regularly;
- (b) skilled labour and qualified professionals identified possess the requisite knowledge, ability and training to meet the labour demand in scarcity areas; and
- (c) entry into the territory of the Parties is allowed immediately and fairly upon labour or professional shortages arising in scarcity areas.

#### **ARTICLE 1.4: DEFINITIONS**

In this Agreement, unless the context otherwise requires:

**“CECPA”** means Comprehensive Economic Cooperation and Partnership Agreement;

**“direct taxes”** comprise all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;

**“High-Powered Joint Trade Committee”** means the High-Powered Joint Trade Committee established under Article 8.4;

**“manufacture”** means working or processing;

**“material”** means any ingredient, raw material, component, part, or goods that are used in the production of another good and physically incorporated into another good;

**“preferential treatment”** means any concession or privilege granted under this Agreement by one Party to the other Party through the reduction and/or elimination of tariffs on the movement of goods;

**“products” or “goods”** means products originating in the territory of Parties as per Chapter 3 of the Agreement including manufactures and commodities in their raw, semi-processed or processed forms;

**“tariffs”** means any customs duty, import duty or a charge of any kind imposed in connection with the importation of a good, but does not include any:

- (a) internal tax or other internal charge imposed consistent with Article III:2 of the General Agreement on Tariffs and Trade (GATT) 1994, in respect of like, directly competitive, or substitutable goods of a Party, or in respect of goods

from which the imported good has been manufactured or produced in whole or in part;

- (b) anti-dumping or countervailing duty in accordance with Articles VI and XVI of GATT 1994, the WTO Agreement on Implementation of Article VI of GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures; and
- (c) other duty or charge imposed consistent with Article VIII of GATT 1994 and the Understanding on the Interpretation of Article II:1 (b) of the GATT 1994;

**“territory”** means

- (a) in the case of the Republic of Mauritius -
  - (i) all the territories and islands which, in accordance with the laws of Mauritius, constitute the State of Mauritius;
  - (ii) the territorial sea of Mauritius; and
  - (iii) any area outside the territorial sea of Mauritius which in accordance with international law has been or may hereafter be designated, under the laws of Mauritius, as an area, including the Continental Shelf, within which the rights of Mauritius with respect to the sea, the seabed and sub-soil and their natural resources may be exercised;
- (b) in the case of India, the territory of the Republic of India including its territorial waters and the airspace above it and other maritime zones including the Exclusive Economic Zone and continental shelf over which the Republic of India has sovereignty, sovereign rights or exclusive jurisdiction in accordance with its laws in force, the 1982 United Nations Convention on the Law of the Sea and International Law.

## **CHAPTER 2 - TRADE IN GOODS**

### **ARTICLE 2.1: SCOPE**

1. This Chapter applies to trade between the Parties relating to products classified in Annex 1 and Annex 2, respectively, at the time of the signature of the CECPA.
2. The Parties recognise that, at the time of the signature of the CECPA, negotiations on additional market access are still ongoing in respect of products set out at Annex 1A (for Mauritius) and Annex 2A (for India).
3. After the Parties have completed the negotiations referred at paragraph 2, the outcome of these negotiations shall be incorporated in Annexes 1 and 2, and any such incorporation shall form an integral part of the CECPA after the Parties have completed their necessary internal procedures for the coming into force of the modified Annexes 1 and 2.
4. The negotiations referred at paragraph 2 shall be completed within 2 years of signing of CECPA.

### **ARTICLE 2.2: CLASSIFICATION OF GOODS**

The classification of goods in trade between the Parties shall be that set out in each Party's respective tariff nomenclature in conformity with the Harmonised Commodity Description and Coding System ("HS") and amendments thereof.

### **ARTICLE 2.3: TARIFF LIBERALISATION**

Except as otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party designated for such purposes in its Schedule in Annexes 1 and 2, in accordance with the terms and conditions set out in such Schedule.

### **ARTICLE 2.4: MARGIN OF PREFERENCE ON MFN DUTY**

Where a Party reduces MFN duty on a product on which a margin of preference has been provided to the other Party, it shall adjust the margin of preference and review the tariff schedule accordingly.

### **ARTICLE 2.5: NON-TARIFF MEASURES**

1. Except as otherwise provided in this Agreement or the covered Agreements of the WTO, the Parties shall not apply non-tariff barriers to the products included in the Annexes 1 and 2 to this Agreement.

2. Non-tariff barriers shall refer to any administrative, financial, exchange-related or other measure whereby a Party prevents or hinders mutual trade by a unilateral decision.

#### **ARTICLE 2.6: GENERAL AND SECURITY EXCEPTIONS**

Nothing in this Agreement shall prevent a Party from taking action and adopting measures, which it considers necessary for the protection of its national security, the protection of public morals, the protection of human, animal or plant life and health, those relating to importation or exportation of gold and silver, the conservation of exhaustible natural resources and the protection of national treasures of artistic, historic and archaeological value in conformity with Articles XX and XXI of GATT 1994 which are incorporated into and/or as provided in this Agreement *mutatis mutandis*.

#### **ARTICLE 2.7: NATIONAL TREATMENT**

The Parties agree to accord to each other's products imported into their territory, treatment no less favourable than that accorded to like domestic products in respect of internal taxation and in respect of all other domestic laws and regulations affecting their sale, purchase, transportation, distribution or use.

#### **ARTICLE 2.8: STATE TRADING ENTERPRISES**

1. Nothing in this Agreement shall prevent a Party from maintaining or establishing a state trading enterprise as provided in Article XVII of GATT 1994 and the Understanding on the Interpretation of Article XVII of GATT 1994.

2. Each Party shall ensure that its state trading enterprise acts in a manner consistent with its obligations under this Agreement and accords non-discriminatory treatment in the import from and export to the other Party.

#### **ARTICLE 2.9: IMPORT AND EXPORT RESTRICTIONS**

Except as otherwise provided in this Agreement and in accordance with provisions of Article XI of GATT 1994, which is incorporated into and made part of this Agreement, *mutatis mutandis*; neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party.

#### **ARTICLE 2.10: RULES OF ORIGIN**

The products included in Annexes 1 and 2 to this Agreement shall meet the Rules of Origin as set out in Chapter 3 to this Agreement in order to qualify for tariff preferences.

## **ARTICLE 2.11: CUSTOMS VALUATION**

On matters relating to customs valuation, the Parties shall be governed by Article VII of GATT 1994 and the WTO Agreement on the Implementation of Article VII of GATT 1994.

## **ARTICLE 2.12: SAFEGUARD MEASURES**

1. The Parties shall retain their rights and obligations to apply safeguard measures consistent with Article XIX of GATT 1994, the WTO Agreement on Safeguards and Article V of the Agreement on Agriculture.
2. Notwithstanding paragraph 1, the application of preferential bilateral safeguard measures shall be in accordance with Annex 3 to this Agreement.

## **ARTICLE 2.13: ANTI-DUMPING AND COUNTERVAILING MEASURES**

In applying anti-dumping and countervailing measures, the Parties shall be governed by their respective legislation, which shall be consistent with Articles VI and XVI of GATT 1994, the Agreement on Implementation of Article VI of GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures.

## **ARTICLE 2.14: BALANCE-OF-PAYMENTS DIFFICULTIES**

1. The Parties shall endeavour to avoid the imposition of restrictions to safeguard the balance-of-payments.
2. The rights and obligations of the Parties with regard to restrictions to safeguard the balance-of-payments shall be governed by Article XII of the GATT 1994.

## **ARTICLE 2.15: TECHNICAL BARRIERS TO TRADE**

1. The Parties shall act in accordance with their rights and obligations set out in the WTO Agreement on Technical Barriers to Trade.
2. The Parties shall co-operate in the area of standards, technical regulations and conformity assessment procedures with the objective of facilitating trade in accordance with the Chapter on Technical Barriers to Trade.
3. The Parties shall endeavour to conclude mutual equivalence agreements.

## **ARTICLE 2.16: SANITARY AND PHYTOSANITARY MEASURES**

1. The Parties shall act in accordance with their rights and obligations set out in the WTO Agreement on the Application of Sanitary and Phytosanitary Measures.
2. The Parties agree to co-operate in the areas of animal health and plant protection, food safety and mutual recognition of sanitary and phytosanitary

measures, through their respective competent authorities, including, inter-alia, by entering into equivalence agreements and/or mutual recognition agreements taking into account relevant international criteria in accordance with Chapter 4 of this Agreement.

#### **ARTICLE 2.17: CUSTOMS COOPERATION AND TRADE FACILITATION**

To facilitate trade between Mauritius and India, the Parties shall:

- (a) simplify, to the greatest extent possible, procedures for trade in goods;
- (b) promote multilateral cooperation of the Parties in order to enhance their participation in the development and implementation of international conventions and recommendations on trade facilitation; and
- (c) cooperate on trade facilitation within the framework of the High-Powered Joint Trade Committee, including on the implementation of the WTO Trade Facilitation Agreement.

#### **ARTICLE 2.18: INTELLECTUAL PROPERTY**

The Parties agree to cooperate with each other with a view to ensuring adequate protection of intellectual property rights.

#### **ARTICLE 2.19: SUB-COMMITTEE ON TRADE IN GOODS**

1. A Sub-Committee of the High-Powered Joint Trade Committee (hereinafter referred to as "Sub-Committee") is hereby established, consisting of representatives of the Parties.
2. The functions of the Sub-Committee shall include:
  - (a) the monitoring and review of measures taken and implementation of commitments;
  - (b) the exchange of information and review of developments;
  - (c) the preparation of technical amendments, including HS updating, and assisting the High-Powered Joint Trade Committee;
  - (d) any other matter referred to it by the High-Powered Joint Trade Committee; and
  - (e) the preparation of recommendations and report to the High-Powered Joint Trade Committee as necessary.

The Sub-Committee shall establish such subsidiary bodies as may be necessary under this Agreement, inter alia on Customs Procedures, Trade Facilitation and

Technical Barriers to Trade, and Sanitary. All the subsidiary bodies shall report to the Sub-Committee.

3. Each Party has the right to be represented in the Sub-Committee. The Sub-Committee shall act by consensus.
4. The Sub-Committee shall meet at least every two years or more frequently if so agreed by the Parties. The meetings of the Sub-Committee shall be chaired jointly by Mauritius and India.
5. The Parties shall examine any difficulties that might arise in their trade and shall endeavour to seek appropriate solutions through dialogue and consultations.

## CHAPTER 3 - RULES OF ORIGIN

### ARTICLE 3.1: DEFINITIONS

For the purpose of this Chapter:

- (a) **“competent authority”** means:
- (i) for India, the Department of Commerce or the Central Board of Indirect Taxes and Customs (CBIC) or any other agency notified from time to time;
  - (ii) for Mauritius, the Mauritius Revenue Authority, Customs Department;
- (b) **“customs value”** means the value as determined in accordance with Article VII of the General Agreement on Tariffs and Trade 1994, (also known as GATT) including its notes and supplementary provision thereof; and the Agreement on the Implementation of Article VII of GATT (also known as WTO Agreement on Customs Valuation);
- (c) **“carrier”** means any vehicle for air, sea, and land transport;
- (d) **“Change in Tariff Classification”** or **“CTC”** refers to the change in the relevant tariff classification of the non-originating materials used in the manufacture of the export product. CTC would cover the following cases:
- (i) Change in Chapter or CC which implies the change in chapter at the two-digit level of the Harmonized System for all non-originating materials used in the manufacture of the export product;
  - (ii) Change in Tariff Heading or CTH which implies the change in tariff heading at the four-digit level of the Harmonized System for all non-originating materials used in the manufacture of the export product;
  - (iii) Change in Tariff Sub-Heading or CTSH which implies the change in tariff sub-heading at the six-digit level of the Harmonized System for all non-originating materials used in the manufacture of the export product;
- (e) **“CIF value”** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination. The valuation shall be made in accordance with the Customs Valuation Agreement;
- (f) **“FOB value”** or free-on-board value means the price actually paid or payable to the exporter for a product when loaded onto the carrier at the named port of exportation, including the cost of the product and all costs necessary to bring the product onto the carrier;

- (g) **“Harmonized System” or “HS”** means the Harmonized System or HS set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, including any amendments adopted and implemented by the parties in their respective laws;
- (h) **“manufacture”** means working or processing;
- (i) **“material”** means any ingredient, raw material, component or part and goods that are used in the production of another good and physically incorporated into another good;
- (j) **“non-originating materials used in production”** means any materials whose country of origin is a country other than the Parties (imported non-originating) and any materials whose origin cannot be determined (undetermined origin);
- (k) **“originating materials”** means materials that qualify as originating under this Chapter;
- (l) **“product”** means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (m) **“tariff classification”** means the classification of goods according to the Harmonized System including its General Interpretative Rules and Explanatory Notes;
- (n) **“territorial waters”** 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 (UNCLOS);
- (o) **“territory”** means the territory of the Party including its territorial waters and the air space above its territorial waters and the other maritime zones including the Exclusive Economic Zone and Continental Shelf over which the Party has sovereignty, sovereign rights or exclusive jurisdiction in accordance with its laws in force, the 1982 United Nations Convention on the Law of the Sea and international law;
- (p) **“value of non-originating materials”** means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory of a Party.

## ARTICLE 3.2: ORIGIN CRITERIA

1. For the purposes of this Agreement, a product shall be considered as originating in a Party and eligible for preferential tariff treatment, if:

- (a) it has been wholly obtained in a Party, in accordance with Article 3.3; or
- (b) it meets the product specific rules (PSRs) listed in Annex 5.

The value addition criteria for PSRs listed in Annex 5 is defined as

Value addition = [FOB value of export – (CIF value of non-originating material + value of material of undetermined origin)]/ [FOB value of export]
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or

Value addition = [cost of originating material + direct labour cost + direct overhead cost + profits]/ [FOB value of export]
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2. Notwithstanding paragraph 2 above, the final manufacture before export must have occurred in the Party of export.

### **ARTICLE 3.3: WHOLLY PRODUCED OR OBTAINED PRODUCTS**

Within the meaning of Article 3.2.1(a), the following products shall be considered as being wholly obtained or produced in the territory of a Party:

- (a) Plants and plant products grown and harvested in a Party;  
*(Note: For the purposes of this subparagraph, the term “plant” refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.)*
- (b) Live animals born and raised there and products from such animals;
- (c) Products obtained by hunting, trapping, fishing or aquaculture conducted in the party;
- (d) Fish and fish products taken from the sea outside the territorial waters of that party by a vessel registered in that Party and flying its flag;
- (e) Mineral goods and other naturally occurring substances extracted from or beneath its soil, waters or seabed;
- (f) Waste and scrap resulting from utilisation, consuming or manufacturing operations conducted in the territory of any of the Parties, provided they are fit only for the recovery of raw materials;
- (g) products manufactured there exclusively from those specified in subparagraphs (a) to (f) above.

### **ARTICLE 3.4: DE MINIMIS**

Notwithstanding Article 3.2.1 on the origin criteria, non-originating materials that do not meet either the Wholly Obtained criteria listed in Articles 3.3 or CTC, if

applicable in the product specific rule (PSR) shall be deemed as originating if:

- (a) their total value does not exceed 12.5% of the FOB price of the export product.
- (b) and in case of textiles and clothing under HS chapters 50-63, the weight of the non-originating material is less than 7% of the total weight of the materials used in the export product.

### **ARTICLE 3.5: MINIMAL OPERATIONS AND PROCESSES**

1. Notwithstanding any provisions in this text, a product shall not be considered as originating in a Party if any of the following operations are undertaken exclusively by itself or in combination 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:
  - (i) attaching accessory articles such as straps, bands, beads, cords, rings and eyelets;
  - (ii) 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, 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 products, whether or not of different kinds;

- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) slaughter of animals; or
- (p) simple testing, calibration, inspection or certification.

For the purposes of paragraph 1 above, “simple” describes an activity which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the activity.

### **ARTICLE 3.6: BILATERAL CUMULATION**

For the purposes of determining whether a product qualifies as an originating product of a Party, an originating material of the other Party which is used as a material in the production of the product in the former Party may be considered as an originating material of the former Party, provided that such material has undergone its last production process in the former Party which goes beyond the operations provided for in Article 3.5.

### **ARTICLE 3.7: PACKAGES AND PACKING MATERIALS AND CONTAINERS**

1. The packages and packing materials for retail sale, when classified together with the packaged product, shall not be taken into account for considering whether all non-originating materials used in the manufacture of a product fulfil the criterion corresponding to a change of tariff classification of the said product.
2. Where a product is subject to an ad-valorem percentage criterion, the value of the packages and packing materials for retail sale shall be taken into account in its origin assessment, in case the packing is considered as forming a whole with products.
3. The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any product.

### **ARTICLE 3.8: ACCESSORIES, SPARE PARTS AND TOOLS AND SETS**

1. Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment as per standard trade practice and which value is included in its FOB price, or which are not separately invoiced, shall be considered as part of the product in question.
2. Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating

products does not exceed 10 per cent of the FOB value of the set. A Party applying this rule shall not use the de-minimis criteria in Article 3.4 for originating products of the Set.

### **ARTICLE 3.9: INDIRECT MATERIALS**

Neutral elements, which have not entered into the final composition of the product, such as energy and fuel, plant and equipment, or machines and tools, shall not be taken into account when the origin of that product is determined.

### **ARTICLE 3.10: ACCOUNTING SEGREGATION**

1. Where identical and interchangeable originating and non-originating materials including materials of undetermined origin are used in the manufacture of a product, those materials shall be physically segregated, according to their origin, during storage.

2. Notwithstanding paragraph 1 of this Article, a producer facing considerable costs or material difficulties in keeping separate stocks of identical and interchangeable originating and non-originating materials including materials of undetermined origin used in the manufacture of a product, may use the so-called “accounting segregation” method for managing stocks.

3. The accounting method shall be recorded, applied and maintained in accordance with Generally Accepted Accounting Principles (GAAP)<sup>1</sup> applicable in the Party in which the product is manufactured. The method chosen must:

- (a) permit a clear distinction to be made between originating and non-originating materials including materials of undetermined origin acquired and/or kept in stock; and
- (b) guarantee over the relevant accounting period of twelve months that no more products receive originating status than would be the case if the materials had been physically segregated.

A producer using an inventory management system shall keep records of the operation of the system that are necessary for the customs administration of the Party concerned to verify compliance with the provisions of this Chapter.

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<sup>1</sup> The term “Generally Accepted Accounting Principles” means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures

4. The competent authority may require from its exporters that the application of the method for managing stocks as provided for in this Article will be subject to prior authorisation.

### **ARTICLE 3.11: TRANSPORT**

1. Preferential treatment in accordance with this Agreement shall only be granted to originating products that are transported directly between the Parties.

2. Notwithstanding paragraph 1 above, an originating product may be transported through territories of non-parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it:

- (a) does not undergo operations other than unloading, reloading, or any operation designed to preserve it in good condition; and
- (b) remain under customs control and has not entered into trade or consumption in those non-Parties.

If an originating product of the other Party does not meet the consignment criteria referred to in paragraph 2 above, the product shall not be considered as an originating product of the other Party.

3. An importer shall upon request supply appropriate evidence to the customs authorities of the Party of import that the conditions set out in paragraph 2 have been fulfilled.

### **ARTICLE 3.12: PROOF OF ORIGIN**

1. For products originating in a Party and otherwise fulfilling the requirements of the text on Rules of Origin, the Proof of Origin of an export product will be provided either through:

- (a) an origin declaration on a commercial document completed by an approved exporter established in the Party, in accordance with the provisions of Annex 6; or
- (b) a certificate of origin, whether in a printed form or such other medium, including electronic format, issued by the competent authorities of either Party, listed in Annexes 7 and 8. The format of the Certificate of Origin is at Annex 9. Issuance and acceptance of electronic certificate of origin would be in accordance with each Party's national legislation.

A Certificate/Statement of Origin or Origin declaration shall be valid for twelve months from the date of issue in the exporting Party.

2. Notwithstanding paragraph 1, importing parties shall not require a Proof of Origin if the importing party has waived the requirement or does not require the importer to present a Proof of Origin as per their national laws.

3. Proof of Origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that Party.

### **ARTICLE 3.13: CERTIFICATION AND DECLARATION OF ORIGIN**

1. The Proof of Origin shall be in English.

2. The Certificate of Origin shall be in the form specified in this Chapter and in light pink.

3. The Certificates of Origin shall bear a unique sequential serial number affixed by the Issuing Authority in the exporting party.

4. The Certificate of Origin shall be valid for only one import and shall include one or more goods.

5. The number and date of the commercial invoice or any other relevant documents shall be indicated in the box reserved for this purpose in the Certificate of Origin.

6. The Proof of Origin shall be submitted within its validity period.

7. In exceptional circumstances, the Proof of Origin may be accepted by the customs authority in importing Party 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 of the said Proof of Origin.

8. The Certificate of Origin or the origin declaration shall be forwarded by the exporter to the importer. The Customs authorities may require the original copy.

9. No erasures and superimpositions shall be allowed on the Proof of Origin. The alterations if any, shall be made by striking out the errors and making any addition required and such alterations shall be approved and certified by an official authorised to sign the Certificate of Origin, or the approved exporter and unused spaces shall be crossed out to prevent any subsequent addition.

10. The Certificate of Origin shall be issued at the time of exportation, but under exceptional cases, where a Certificate of Origin has not been issued at the time of exportation or within five(5) working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively, bearing the words "ISSUED RETROSPECTIVELY"

in box 8 of the Certificate of Origin or the origin declaration, as the case may be, with the issuing authority or the approved exporter, also recording the reasons in writing on the exceptional circumstances due to which the certificate was issued retrospectively. The Certificate of Origin or the origin declaration can be issued/made retrospectively within twelve months from the date of shipment.

11. In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the issuing authority for a certified true copy of the original made on the basis of the export documents in their possession bearing the endorsement of the words "CERTIFIED TRUE COPY" (in lieu of the original certificate). This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued not later than one year from the date of issuance of the original Certificate of Origin. Similarly, an approved exporter may also issue a certified true copy of the Origin Declaration which shall be issued not later than one year from the date of issuance of the original origin declaration. The exporter shall immediately notify the loss and undertake not to use the original Certificate of Origin for exports under this Agreement to the competent authority.

12. Minor discrepancies between the Proof of Origin and the documents submitted to the customs authority at the port of importation for the purpose of carrying out the formalities for importing the products shall not ipso facto invalidate the Proof of Origin, if such Proof of Origin corresponds to the products under importation. Minor discrepancies include typing errors or formatting errors, subject to the condition that these minor errors do not affect the authenticity of the Proof of Origin or the accuracy of the information included in the Proof of Origin. Discrepancies in the specimen signatures or seals of the issuing authority shall not be regarded as minor discrepancies.

#### **ARTICLE 3.14: THIRD PARTY INVOICING**

When a good to be traded is invoiced by a non-Party trader, the producer, manufacturer or exporter of the originating Party shall inform, in the field titled "*Remarks*" of the Certificate of Origin, that the goods shall be invoiced from that non-Party trader, reproducing the following data from the commercial invoice issued by the non-party trader: name, and address of the non-party trader, invoice number and date.

#### **ARTICLE 3.15: AUTHORITIES**

1. The Certificate of Origin shall be issued by authorities designated by the Parties (hereinafter referred to as Issuing Authority).

2. Each party shall inform the Competent Authorities and the Customs Administration of other Party of the names and addresses of the officials of the

issuing authority/authorised exporters designated to issue Certificates/Statements of Origin under this agreement. They shall also provide the specimen signatures and specimen official seals of the officials of the issuing authorities.

3. Each Party shall intimate the name, designation and contact details (address, phone number, fax number, e-mail) of its authorities-

(i) to whom the specimen seals and signatures of the Issuing Authorities of the other Party should be communicated

India: Central Board of Indirect Taxes and Customs, Department of Revenue, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

(ii) to whom the references of verification of Proof of Origin issued by the Party, should be addressed

India: Department of Commerce, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

(iii) from whom the specimen seals and signatures of the Issuing Authorities of the other Party would be received

India: Department of Commerce, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

(iv) from whom references would emanate for verification of Proof of Origin issued by the other Party

India: Central Board of Indirect Taxes and Customs, Department of Revenue, Government of India

Mauritius: Mauritius Revenue Authority, Customs Department

4. Any change in names, designations, addresses, specimen signatures or officials' seals shall be promptly informed to the other Party.

### **ARTICLE 3.16: DOCUMENTS FOR THE APPLICATION OF PROOF OF ORIGIN**

1. For the issue of a Certificate of Origin, the final producer, manufacturer or exporter of the good shall present, or submit electronically through the approved channel, to the issuing authority of the exporting Party –

(a) set of minimum information requirements referred to in Annex 4 in whichever form or format as may be required by the competent authority; and

- (b) the corresponding commercial invoice or other documents necessary to establish the origin of the good.
2. In case of origin declaration, approved exporter should maintain the documents referred to in paragraph 1 of this Article
3. The description of the good and its tariff classification in the minimum required information, shall correspond with the description of the good in the commercial invoice.
4. The Issuing Authority may apply a risk management system in order to selectively conduct pre-export verification of the minimum required information filed by an Exporter/Producer/Manufacturer/Approved Exporter. The verification may, at the discretion of the issuing authority, include methods such as obtaining detailed cost sheets, and conducting a factory visit.

#### **ARTICLE 3.17: PRESERVATION OF DOCUMENTS**

The Issuing Authorities shall keep the minimum required information and supporting documents for a period no less than five (5) years, as from the date of issue.

#### **ARTICLE 3.18: OBLIGATION OF THE EXPORTER/PRODUCER/MANUFACTURER/APPROVED EXPORTER**

1. The Exporter/Producer/Manufacturer/Approved Exporter shall submit minimum required information, as referred in Article 3.16.1, and supporting documents for issue of Certificate of Origin as per procedure followed by the Issuing Authority in the exporting party only in cases where a good conforms to the Rules of Origin provided in this Agreement.
2. Any Exporter/Producer/Manufacturer/Approved Exporter who falsely represents any material information relevant to the determination of origin of a good shall be liable to be penalised under the domestic laws of the exporting Party.
3. The Exporter/Producer/Manufacturer/Approved Exporter shall keep the minimum required information, as referred in Article 3.16.1, and supporting documents for a period no less than five (5) years, starting from the end of the year of the date of its issue.
4. For the purpose of determination of origin, the Exporter/Producer/Manufacturer/Approved Exporter applying for a Certificate of Origin or Origin Declaration under this agreement shall maintain appropriate commercial accounting records for the production and supply of goods qualifying for preferential treatment and keep all commercial and customs documentation relating to the

material used in the production of the good, for at least five years from the date of issue of the Proof of Origin

5. These obligations also apply to suppliers who provide the Exporter/Producer/ Manufacturer/Approved Exporter with the declarations certifying the originating status of the goods supplied.

6. The Exporter/Producer/Manufacturer/Approved Exporter shall upon request of the competent authority of the exporting party where the Proof of Origin or the origin declaration has been issued, make available records for inspection to enable verification of the origin of the good.

7. The Exporter/Producer/Manufacturer/Approved Exporter shall not deny any request for a verification visit, agreed between the competent authority of the exporting party and the customs administration of the importing party, in terms of this Article. Any failure to consent to a verification visit shall be liable for a denial of preferential benefits claimed under this agreement.

8. The Exporter/Producer/Manufacturer/Approved Exporter shall undertake to notify all parties to whom the Certificate or statement was given of any change that could affect its accuracy or validity.

#### **ARTICLE 3.19: PRESENTATION OF CLAIM FOR PREFERENTIAL TREATMENT**

1. The importer shall make the claim for preferential treatment before the customs authority of the importing Party at the time of importation of goods. For the purpose of claiming the preferential tariff treatment for an originating good, the original copy of the Proof of Origin as referred to in Article 3.12 shall be submitted to the customs authority of the importing Party together with the documents required at the time of customs clearance of the goods for the importation in accordance with the laws and regulations of the importing Party, including the original Proof of Origin if so required.

2. If a claim for preferential treatment is made without producing the original copy of the Proof of Origin as referred to in Article 3.12, the customs authority of the importing Party may deny preferential treatment and request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation operations subject to and in accordance with the laws and procedures of the importing Party, including the original Proof of Origin if so required.

#### **ARTICLE 3.20: VERIFICATION OF CERTIFICATES OF ORIGIN/STATEMENT OF ORIGIN**

1. The customs authority of the importing Party, may initiate a verification relating to the authenticity of a Proof of Origin referred to in Article 3.12.1. as well

as the veracity of the information contained therein, in accordance with the procedures established in this agreement, in cases of doubt or on random basis.

2. In so far as possible, the customs authority of the importing party conducting a verification shall seek necessary information or documents relating to the origin of imported good from the importer, in accordance with its domestic laws and regulations, before making any request to the competent authority of the exporting party for verification.

3. In cases where the customs authority of the importing party deems it necessary to seek a verification from the competent authority of the exporting party, it shall specify whether the verification is on random basis or the veracity of the information is in doubt. In case the determination of origin is in doubt, the customs authority shall provide detailed grounds for the doubt concerning the veracity of Proof of Origin.

4. The proceedings of verification of origin as provided in this Chapter shall also apply to the goods already cleared for home consumption.

#### **ARTICLE 3.21: PROCEDURE FOR VERIFICATION**

1. Any request made pursuant to Article 3.20 shall be in accordance with the following procedure, namely:

- (a) The customs authority of the importing party shall make a request for verification by providing a copy of the Proof of Origin on Invoice and Bill of Lading or Airway Bill.
- (b) The customs authority of the importing party shall specify whether it requires a verification of the genuineness of the Proof of Origin to rule out any forgery or seek the minimum required information or seek to verify the determination of origin.
- (c) In cases where the customs authority of the importing party seeks to verify the determination of origin, it shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the Exporter/Producer/Manufacturer/Approved Exporter, for such inquiry or documents, as necessary.
- (d) The competent authority of the exporting Party shall provide the information and documentation requested, within:
  - (i) fifteen (15) days of the date of receipt of the request, if the request pertains to the authenticity of issue of the Proof of Origin, including the seal and signatures of the issuing authority;
  - (ii) thirty (30) days of the date of receipt of the request, if the request seeks

a copy of the relevant document with the minimum required information.

- (iii) ninety (90) days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. Such period can be extended through mutual consultation between the customs authority of the importing party and issuing authority of the exporting party for a period no more than sixty (60) days.
- (e) On receiving the results of the verification check pursuant to clause (d), the customs authority of the importing Party deems it necessary to request for further investigative actions or information, the customs authorities of the importing Party shall communicate the fact to the competent authority of the exporting Party. The term for the execution of such new actions or for the presentation of additional information shall be not more than ninety (90) days, from the date of the receipt of the request for the additional information.
- (f) If, on receiving the results of the verification pursuant to clause (d) or clauses (d) and (e), the competent authorities of the importing Party deem it necessary, it may deliver a written request to the competent authority of the exporting Party to facilitate a visit to the premises of the Exporter/Producer/Manufacturer/Approved Exporter, with a view to examining the records, production processes, as well as the equipment and tools utilised in the manufacture of the good under verification.
- (g) The request for a verification visit shall be made not later than 30 days of the receipt of the verification report referred to in clause (d) or/and clause (e). The requested party shall promptly inform the dates of the visit, but not later than 45 days of the receipt of request and give a notice of at least 21 days to the requesting party and Exporter/Producer/Manufacturer/Approved Exporter so as to enable arrangements for the visit.
- (h) The competent authorities of the exporting Party shall accompany the authorities of the importing Party in their above-mentioned visit, which may include the participation of specialists who shall act as observers. Each Party can designate specialists, who shall be neutral and have no interest whatsoever in the verification. Each Party may deny the participation of such specialists whenever the latter represent the interests of the companies involved in the verification.
- (i) Once the visit is concluded, the participants shall subscribe to a "Record of Visit". The said record shall contain the following information: date and place of the carrying out of the visit; identification of the Certificate of Origin or the origin declaration which led to the verification; identification of the goods under verification; identification of the participants, including indications of

the organs and institutions to which they belong; and a record of proceedings.

### **ARTICLE 3.22: RELEASE OF GOODS**

Upon reasonable suspicion regarding the origin of the goods, the importing Party may request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation operations subject to and in accordance with the laws and procedures of the importing country.

### **ARTICLE 3.23: CONFIDENTIALITY**

1. The information obtained by the customs authority of the importing party can be utilised for arriving at a decision regarding the determination of origin in respect of the good under verification and can be used in the legal proceedings under its laws for the time being in force.
2. Both parties shall protect the information from any unauthorized disclosure in accordance with their respective laws.

### **ARTICLE 3.24: DENIAL OF PREFERENTIAL TREATMENT**

1. The customs authority of the importing party may deny the claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where -
  - (a) the customs authority of the importing party determines that the goods does not meet the requirements of the Rules of Origin under the agreement;
  - (b) the Exporter/Producer/Manufacturer/Approved Exporter of the goods fails to maintain records or documentation necessary for determining the origin of the good or denies access to the records, documentation or visit for verification;
  - (c) the Exporter/Producer/Manufacturer/Approved Exporter of the goods fails to provide sufficient information that the importing party requested to determine that the good is an originating good;
  - (d) the Exporter/Producer/Manufacturer/Approved Exporter denies access to the records or production facilities during a verification visit;
  - (e) the competent authorities of the exporting Party fails to provide sufficient information in pursuance to a written request for verification within stipulated time lines stated in Article 3.21;
  - (f) the information provided by the competent authority of the exporting Party or exporter or producer or manufacturer or approved exporter is not sufficient to prove that the good qualifies as an originating good as defined under this agreement.

2. In cases where the Proof of Origin is rejected by the customs authorities of the importing Party, after following the due process provided under its domestic laws, a copy of the decision, containing the grounds of rejection, shall be provided to the importer and the competent authority of the exporting party. The customs authority of the importing party shall alongside of communicating this decision also return the original Proof of Origin to the competent authority of the exporting party.

3. Upon being communicated the grounds for denial of preferential tariff treatment, the Exporter/Producer/Manufacturer/Approved Exporter in the exporting party may within the period provided for in the customs law of the importing party file an appeal against such decision with the appropriate appellate authority under the customs laws of the importing party.

#### **ARTICLE 3.25: GOOD COMPLYING WITH RULES OF ORIGIN**

If a verification conducted under Article 3.20 determines the goods to be complying with the Rules of Origin under the agreement, the importer shall be promptly refunded the duties paid in excess or guarantees obtained in accordance with the domestic legislation of the Parties.

#### **ARTICLE 3.26: NON-COMPLIANCE OF THE GOOD WITH THE RULES OF ORIGIN**

If a verification under Article 3.20 establishes non-compliance of the goods with the Rules of Origin, duties shall be levied in accordance with the domestic legislation of the importing Party in addition to any other action that may be taken under any laws for the time being in force.

#### **ARTICLE 3.27: PROSPECTIVE RESTORATION OF PREFERENTIAL BENEFITS**

1. Where preferential treatment to a good has been denied by the customs authority of the importing party, the Exporter/Producer/Manufacturer/Approved Exporter may take recourse to the procedure in paragraph (2) of this article in respect of future exports to importing party.

2. Such Exporter/Producer/Manufacturer/Approved Exporter shall clearly demonstrate to the issuing authority of the exporting party that the manufacturing conditions were modified so as to fulfil the origin requirements of the Rules of Origin under this agreement.

3. The competent authorities of the exporting Party shall send the information to the customs authority of the Importing party explaining the changes carried out by Exporter/Producer/Manufacturer/Approved Exporter in the manufacturing conditions as a consequence of which the goods fulfil the origin criterion.

4. The competent authorities of the importing Party shall within forty-five (45) days, from the date of the receipt of the said information, request for a verification visit to the producer's premises, if deemed necessary, for satisfying itself of the veracity the claims of the Exporter/Producer/Manufacturer/Approved Exporter referred in paragraph (2) of this article.

5. If the competent authorities of the importing and the exporting Parties fail to agree on the fulfilment of the compliance of the Rules of Origin subsequent to the modification of the manufacturing conditions, they may refer the matter to the Joint Technical Committee established under Article 3.31 for a decision.

### **ARTICLE 3.28 TEMPORARY SUSPENSION OF PREFERENTIAL TREATMENT**

1. The Importing Party may suspend the tariff preference in respect of a good originating in the exporting party, when the withdrawal is justified due to persistent failure to comply with the provisions of these rules by an Exporter/Producer/Manufacturer/Approved Exporter in the exporting party or a persistent failure on part of the competent authority to respond to a request for verification.

2. The exporting Party shall, within fifteen days of suspension of preferential tariff benefits for a good, be notified of the reasons for such suspension.

3. Upon receipt of the notification for suspension, the competent authority of exporting Party may request for consultations.

4. The consultations may occur by means of e-mail communications, video conference and/or meetings and may also involve joint verification, or as mutually agreed.

5. Pursuant to the consultations between both parties, and such measures as may be mutually agreed, both parties shall resolve to:

- (a) restore preferential benefit to the good with retrospective effect; or
- (b) restore preferential benefit to the good with prospective effect, subject to implementation of any mutually agreed measures by one or both Parties; or
- (c) continue with the suspension of preferential benefits to the good, subject to remedies available under Article 3.27 of this Chapter.

### **ARTICLE 3.29: PENALTIES**

1. Each Party shall adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification,

customs valuation, rules of origin, and the entitlement to preferential tariff treatment under this Agreement.

2. Nothing contained in this Agreement shall preclude the application of the respective national legislation relating to breach of customs laws or any other law for the time being in force on the importer or Exporter/Producer/Manufacturer/Approved Exporter in both the territories of both Parties.

### **ARTICLE 3.30: RELEVANT DATES**

The time periods set in this Chapter shall be calculated on a consecutive day basis as from the day following the fact or event which they refer to.

### **ARTICLE 3.31: COOPERATION**

1. Both parties agree to notify a Joint Technical Committee to oversee the implementation of this Chapter.

2. The Joint Technical Committee shall comprise of officials of the competent authorities, customs administration and issuing authorities.

3. The Joint Technical Committee shall meet at least once a year for the furtherance of the objectives of this Chapter including, aiming at enhancing mutual capacity building for the smooth implementation of the procedures envisaged in this Chapter and explore ways and means of utilising information technology enabled services for the issue and verification of Certificates of Origin.

4. The Customs Administrations of both parties shall endeavour to conclude a Mutual Customs Cooperation Agreement.

## **CHAPTER 4 - SANITARY AND PHYTOSANITARY MEASURES**

### **ARTICLE 4.1: DEFINITIONS**

For the purposes of this Chapter:

1. The definitions under Annex A of the SPS Agreement shall apply.
2. Relevant definitions developed by Codex Alimentarius Commission (“Codex”), the World Organisation for Animal Health (“OIE”), and the International Plant Protection Convention (“IPPC”) shall apply.
3. In the event of any conflict between the definitions under the SPS Agreement and any of the other sources specified in paragraph 2 of this Article, the definitions under the SPS Agreement shall prevail.
4. Competent authorities mean those authorities within each Party recognized by the national government as responsible for developing and administering the SPS measures within that Party.
5. SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures* in Annex 1A of the *WTO Agreement*.
6. An emergency measure means a sanitary or phytosanitary measure that is applied by a Party to products of another Party to address an urgent problem of human, animal or plant life or health protection that arises or threatens to arise in the Party applying the measure.

### **ARTICLE 4.2: GENERAL PROVISION**

1. The Parties affirm their rights and obligations with respect to each other under the SPS Agreement.

### **ARTICLE 4.3: EQUIVALENCE**

1. Both Parties shall strengthen cooperation on equivalence in accordance with the SPS Agreement while taking into account relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations.
2. The importing Party shall recognize the equivalence of an SPS measure if the exporting Party objectively demonstrates to the importing Party that its measure achieves the same level of protection as the importing Party’s measure or that its measure has the same effect in achieving the objective as the importing Party’s measure.
3. In determining equivalence, the importing Party shall take into account existing knowledge, information and experience as well as the regulatory competence of the exporting Party.

4. A Party shall, upon request, enter into consultation with the aim of achieving bilateral recognition arrangements of equivalence of specified sanitary and phytosanitary measures. The recognition of equivalence may be with respect to a single measure, group of measures or on a systems-wide basis. For this purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.

5. As part of the consultation for equivalence recognition, on request by the exporting Party, the importing Party shall explain and provide:

- (a) the rationale and objective of its measures; and
- (b) the specific risks its measures are intended to address.

6. The exporting Party shall provide necessary information in order for the importing Party to commence an equivalence assessment. Once the assessment commences, the importing Party shall without undue delay, on request, explain the process and plan for making equivalence determination.

7. The consideration by a Party of a request from the other Party for recognition of equivalence of its measures with regard to a specific product, or group of products, shall not be in itself a reason to disrupt or suspend ongoing imports from the Party of the product(s) in question.

8. When the importing Party recognizes the equivalence of the exporting Party's specific sanitary and phytosanitary measure, group of measures or measures on a systems-wide basis, the importing Party shall communicate the decision in writing to the exporting Party and implement the measure within a reasonable period of time. The rationale shall be provided in writing by the importing Party in the event that the decision is negative.

9. The importing Party may withdraw or suspend equivalence on the basis of any amendment by one of the Parties of measures affecting equivalence, in accordance with the following provisions:

- (a) the exporting Party shall inform the importing Party of any proposal for amendment of its measures for which equivalence of measures is recognised and the likely effect of the proposed measures on the equivalence which has been recognised;
- (b) within sixty working days of receipt of this information, the importing Party shall inform the exporting Party whether or not equivalence would continue to be recognized on basis of the proposed measures;
- (c) the importing Party shall inform the exporting Party of any proposal for amendment of its measures on which recognition of equivalence has been

based and the likely effect of the proposed measures on the equivalence which has been recognized; and

- (d) in case of non-recognition or withdrawal or suspension of equivalence, the importing Party shall indicate to the exporting Party the required conditions on which the process referred to in paragraph 5 may be reinitiated, provided that the timelines of paragraph 6 shall be adhered to in any process for re-assessment of equivalence.

10. The withdrawal or suspension of equivalence rests solely with the importing Party acting in accordance with its administrative and legislative framework, which shall adhere to the international guidelines, standards and recommendations. The importing Party shall provide to the exporting Party, upon request explanation except confidential data for its determinations and decisions.

#### **ARTICLE 4.4: ADAPTATION TO REGIONAL CONDITIONS, INCLUDING PEST OR DISEASE-FREE AREAS AND AREAS OF LOW PEST OR DISEASE PREVALENCE**

1. Both Parties recognize the concepts of regional conditions, including pest- or disease-free areas and areas of low pest or disease prevalence. Parties shall take into account the relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations.

2. Both Parties may cooperate on the recognition of regional conditions with the objective of acquiring confidence in the procedures followed by each other for such recognition.

3. At the request of the exporting Party, the importing Party shall, without undue delay, explain its process and plan for making the determination of regional conditions.

4. When the importing Party has received a request for a determination of regional conditions and has determined that the information provided by the exporting Party is sufficient, it shall initiate the assessment within a reasonable period of time.

5. For this assessment, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.

6. On request of the exporting Party, the importing Party shall inform the exporting Party of the status of the assessment.

7. When the importing Party recognizes specific regional conditions of an exporting Party, the importing Party shall communicate that decision to the

exporting Party in writing and implement the measures within a reasonable period of time.

8. If the evaluation of the evidence provided by the exporting Party does not result in a decision by the importing Party to recognise the regional conditions, the importing Party shall provide the exporting Party the rationale for its decision in writing within a reasonable period of time.

#### **ARTICLE 4.5: RISK ANALYSIS**

1. Both Parties shall strengthen cooperation on risk analysis in accordance with the SPS Agreement while taking into account the relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations.

2. If the importing Party requires a risk analysis to evaluate a request from the exporting Party to authorise importation of a good of that Party, the importing Party shall provide, on request of the exporting Party, an explanation of the information required for the risk assessment.

3. On receipt of the required information from the exporting Party, the importing Party shall endeavour to facilitate the evaluation of the request for authorisation.

4. Upon request by the exporting Party, the importing Party shall inform the exporting Party of the progress of the specific risk analysis request, and of any delay that may occur during the process.

5. Without prejudice to emergency measures, no Party shall stop the importation of a good of the other Party solely for the reason that the importing Party is undertaking a review of an existing SPS measure, if the importing Party permitted importation of the good of the other Party at the time of the initiation of the review.

#### **ARTICLE 4.6: AUDIT, CERTIFICATION, AND IMPORT CHECKS**

1. The Parties shall ensure that their import procedures comply with Annex C of the SPS Agreement including but not limited to audit, certification, and import checks.

2. When conducting an audit, the Parties agree that:

(a) Audits shall be systems based and designed to check the effectiveness of the regulatory controls of the competent authorities of the exporting Party. Audits may include an assessment of the competent authorities' control programme, including, where appropriate, reviews of the inspection and audit programmes, and on-site inspections of facilities, without prejudice to the rights of a Party to seek market access on the basis of individual inspection and audits.

(b) Prior to commencement of an audit, both Parties shall discuss and agree, inter alia:

- (i) the rationale for and the objectives and scope of the audit;
- (ii) the criteria or requirements against which the exporting Party will be assessed; and
- (iii) the itinerary and procedures for conducting the audit.

(c) The auditing Party shall provide the audited Party the opportunity to comment on the finding of an audit and take any such comments into account before making its conclusions and taking any action.

(d) Any decisions or actions taken by the auditing Party as a result of the audit shall be supported by objective evidence and data which can be verified, taking into account the knowledge, relevant experience, and confidence that the auditing Party has with the audited Party. Any such objective evidence and data shall be provided to the audited Party on request.

(e) Any costs incurred by the auditing Party shall be borne by the auditing Party, unless both Parties agree otherwise.

(f) The auditing Party and the audited Party shall each ensure that procedures are in place to prevent the disclosure of confidential information acquired during the auditing process.

3. When conducting Certification, the Parties agree that:

(a) Where certification is required for trade in a product, the importing Party shall ensure such certification is applied, in meeting its SPS objectives, only to extent necessary to protect human, animal and plant life or health.

(b) In applying certification requirements, each Party shall take into account relevant decisions from the WTO SPS Committee and international standards, guidelines and recommendations.

(c) The Parties shall promote the implementation of electronic certification and other technologies to facilitate trade.

(d) Without prejudice to each Party's right to import controls, the importing Party shall accept certificates issued by the Competent Authorities in compliance with the regulatory requirements of the importing Party.

4. When conducting Import Checks, the Parties agree that:

(a) Both Parties shall ensure that their control, inspection and approval procedures are in accordance with Annex C of the SPS Agreement.

(b) The import checks applied to imported animals, animal products, plants and plant products traded between the Parties shall be based on the risk associated with such importations. The import checks shall be carried out in a manner that is least trade-restrictive and without undue delay, and shall be based on the following:

(i) in carrying out the checks for health purposes, the importing Party shall ensure that the plants and plant products, animal products and other goods and their packaging are inspected by a representative sample;

(ii) in the event that the checks reveal non-conformity with the relevant standards or requirements, the importing Party shall take measures appropriate to the risk involved;

(iii) unless there is a clearly identified risk in holding that consignment, the consignments shall not be destroyed without affording an opportunity to the importer to take back the consignment.

The Parties reaffirm Article V of GATT 1994 and agree that there shall be freedom of transit for goods in transit. The inspection of goods may be carried out in the event of identifiable SPS risks.

#### **ARTICLE 4.7: TRANSPARENCY**

1. The Parties recognise the importance of transparency as set out in Article 7 and Annex B of the WTO SPS Agreement.

2. The Parties recognise the importance of exchange of information on the development, adoption and application of SPS measures that may have significant effects on trade between the Parties.

3. In implementing this Article, both Parties shall take into account relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations.

4. A Party, upon reasonable request from another Party, shall provide relevant information and clarification regarding any SPS measure to the requesting Party, within a reasonable period of time, including:

(a) the SPS requirements that apply for the import of specific products;

(b) the status of the Party's application; and

(c) the procedures for the authorization of specific products.

5. Each Party shall provide within a reasonable period of time, appropriate information to relevant Parties through contact points established under Article 4.10

of this Chapter or already established communication channels of the Parties, where:

- (a) there is significant or recurring sanitary or phytosanitary non-compliance associated with an exported consignment identified by the importing Party; and
- (b) a sanitary or phytosanitary measure adopted provisionally against or affecting the export of another party considered necessary to protect human, animal or plant life or health within the importing party.

#### **ARTICLE 4.8: COOPERATION AND CAPACITY BUILDING**

1. Both Parties shall explore opportunities for further cooperation among the parties including capacity building, technical assistance, collaboration and information exchange on sanitary and phytosanitary matters of mutual interest, consistent with the provisions of this Chapter, subject to the availability of appropriate resources.
2. In undertaking cooperative activities, both Parties shall endeavour to coordinate with bilateral, regional or multilateral work programmes with the objective of avoiding unnecessary duplications and maximizing the use of resources.

#### **ARTICLE 4.9: TECHNICAL DISCUSSIONS**

1. Where a Party considers that a sanitary or phytosanitary measure is affecting their trade with another Party, it may, through the contact points or through other established communication channels, request a detailed explanation of the sanitary or phytosanitary measures including the scientific basis of the measure. The other Party shall respond promptly to any request for such explanation.
2. A Party shall notify the other Party of an emergency measure under this Chapter within 24 hours of its decision to implement the measure. If a Party requests technical consultation to address the emergency SPS measure, the technical consultations must be held within 10 days of the notification of the emergency SPS measure. The Parties shall consider any information provided through the technical consultations.
3. A Party may request to hold technical discussions with the other Party in an attempt to resolve any concerns on specific issues arising from the application of the sanitary and phytosanitary measure. The requested Party shall respond promptly to any reasonable request for such consultation.
4. Where a Party requests technical discussion, these shall take place as soon as practicable, unless otherwise agreed.

5. The technical discussions may be conducted via teleconference, videoconference, or through any other means mutually agreed by the Parties.

6. Such technical discussions are without prejudice to the rights and obligations of the Parties under Chapter 7 on Dispute Settlement.

#### **ARTICLE 4.10: CONTACT POINTS AND COMPETENT AUTHORITIES**

1. Upon entry into force of this Agreement, each Party shall:
  - a. designate a contact point or contact points to facilitate communication on matters covered under this Chapter;
  - b. inform other Parties of a contact point or contact points; and
  - c. when more than one contact point is designated, specify a contact point that serves as the focal point to respond to enquiries by other Parties about the appropriate contact point with which to communicate.

A Party shall provide the other Party, through the contact point or contact points, a description of its competent authorities and their division of functions and responsibilities.

2. Both Parties shall notify each other of any changes to the contact points and significant changes in the structure, organisation and division of responsibility within its competent authorities.

3. Both Parties recognize the importance of the competent authorities in the implementation of this Chapter. Accordingly, the competent authorities of Parties may cooperate with each other on matters covered by this Chapter in a manner to be mutually agreed.

#### **ARTICLE 4.11: SUB-COMMITTEE ON SPS MEASURES**

1. The Parties hereby establish a Sub-Committee on Sanitary and Phytosanitary Measures (herein referred to as the "Sub-Committee"), consisting of government representatives of each Party responsible for SPS matters.

2. The Sub-Committee shall meet within one year from entry into force of this Agreement and thereafter at such venues and times as mutually determined by the Parties.

3. The functions of the Sub-Committee shall be to:
  - (a) consider any SPS matters of mutual interest;

- (b) coordinate cooperation pursuant to Article 4.10 and identify mutually agreed priority sectors for enhanced cooperation;
- (c) monitor the implementation and operation of this Chapter;
- (d) encourage the Parties to share experience regarding implementation of this chapter;
- (e) facilitate technical discussions.

4. Meetings may occur in person, by teleconference, by video conference, or through any other means as determined by the Parties.

## **CHAPTER 5 - TECHNICAL BARRIERS TO TRADE**

### **ARTICLE 5.1: OBJECTIVES**

The objectives of this Chapter are to facilitate trade in goods among the Parties by:

- (a) ensuring that standards, technical regulations, and conformity assessment procedures do not create unnecessary obstacles to trade;
- (b) furthering the cooperation of WTO Agreement on Technical Barriers to Trade (TBT Agreement)
- (c) promoting mutual understanding of each Party's standards, technical regulations, and conformity assessment procedures;
- (d) facilitating information exchange and cooperation among the Parties in the field of standards, technical regulations and conformity assessment procedures including in the work of relevant international bodies; and.
- (e) addressing the issues that may arise under this Chapter.

### **ARTICLE 5.2: DEFINITIONS**

For the purposes of this Chapter, the terms and their definitions set out in Annex 1 of the TBT Agreement shall apply.

### **ARTICLE 5.3: SCOPE**

This Chapter shall apply to the standards, technical regulations and conformity assessment procedures that may affect trade in goods between the Parties. The Chapter shall not apply to:

- (a) SPS measures which are covered in Chapter 4 of this Agreement; and
- (b) purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies.

## **ARTICLE 5.4: AFFIRMATION OF THE TBT AGREEMENT**

1. Each Party affirms its rights and obligations under the TBT Agreement.
2. Each Party shall take such reasonable measures as may be available to it to ensure compliance, in the implementation of this Chapter, by local government and non-governmental bodies within its territory which are responsible for the preparation, adoption and application of standards, technical regulations and conformity assessment procedures.

## **ARTICLE 5.5: STANDARDS**

1. In determining whether an international standard, guide or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party takes into account the principles set out in Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the TBT Agreement.
2. Whenever modifications of contents and/or structure of the relevant international standards are necessary in developing national standards, upon request of other Party, Parties shall encourage their standardizing body or bodies to provide what the differences in the contents and structure are, and reason(s) for those differences in English. Any fees charged for this service shall, apart from the real cost of delivery, be the same for foreign and domestic parties.
3. Each Party shall ensure that its standardizing body or bodies ensure that the modifications of contents and structure of international standards are not prepared, adopted or applied with a view to, or with the effect of, creating unnecessary obstacles to international trade.
4. Each Party shall encourage the standardizing body or bodies in its territory to co-operate with the standardizing body or bodies of other Party including, but shall not be limited to:
  - (a) exchange of information on standards;
  - (b) exchange of information relating to standard setting procedures; and
  - (c) co-operation in the work of international standardizing bodies in areas of mutual interest.

Parties shall, where appropriate, strengthen coordination and communication with each other in the context of discussion on international standards and related issues in other international fora, such as WTO Committee on TBT.

## **ARTICLE 5.6: TECHNICAL REGULATIONS**

1. Each Party shall prepare, adopt and apply its technical regulations in accordance with Article 2 and ensure adherence to Article 3 of the TBT Agreement.
2. Each Party shall use relevant international standards to the extent provided in paragraph 4 of Article 2 of the TBT Agreement, as a basis for its technical regulations. Where a Party does not use such international standards, or their relevant parts, as a basis for its technical regulations and these may have a significant effect on trade of other Parties, it shall, upon request of another Party, explain the reasons therefore.
3. Each Party shall give positive consideration to accepting as equivalent, technical regulations of another Party, even if these regulations differ from its own, provided it is satisfied that these regulations adequately fulfill the objectives of its own regulations.
4. Except where urgent problems of safety, health, environmental protection or national security arise or threaten to arise, Parties shall allow a reasonable interval between the publication of technical regulations and their entry into force in order to provide sufficient time for producers in exporting Parties to adapt their products or methods of production to the requirements of importing Parties.
5. At the request of a Party that has an interest in developing a technical regulation similar to a technical regulation of another Party, such other Party shall endeavour to provide, to the extent practicable, relevant information, including studies or documents, except for confidential information, on which it has relied in its development.

## **ARTICLE 5.7: CONFORMITY ASSESSMENT PROCEDURES**

1. In cases where a positive assurance is required that products conform with technical regulations or standards, and relevant international standards, guides or recommendations issued by international standardizing bodies exist or their completion is imminent, Parties shall ensure that central government bodies use them, or the relevant parts of them, as a basis for their conformity assessment procedures, except where, as duly explained upon request, such international standards, guides or recommendations or relevant parts are inappropriate for the Parties concerned, for, inter alia, such reasons as: national security requirements; the prevention of deceptive practices; protection of human health or safety, animal or plant life or health, or the environment; fundamental climatic or other geographical factors; fundamental technological or infrastructural problems.
2. Procedures for assessment of conformity by central government bodies of each Party shall be in accordance with Article 5 of TBT Agreement

3. Each Party shall ensure, whenever possible, that results of the conformity assessment procedures in another Party are accepted, even when those procedures differ from its own, provided it is satisfied that those procedures offer an assurance of conformity with applicable technical regulations or standards equivalent to its own procedures.

4. Each Party recognises that, a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in another Party. Such mechanisms may include but are not limited to:

- a) mutual recognition agreements for the results of conformity assessment procedures conducted by bodies in the Parties;
- b) co-operative (voluntary) arrangements between accreditation bodies or those between conformity assessment bodies in the Parties;
- c) use of accreditation to qualify conformity assessment bodies, including through relevant multilateral agreements or arrangements to recognize the accreditation granted by other Parties;
- d) designation of conformity assessment bodies in another Party;
- e) unilateral recognition by a Party, of results of conformity assessment procedures conducted in another Party;
- f) manufacturer's or supplier's declaration of conformity.

5. Upon reasonable request, the Parties shall exchange information and/or share experiences on the mechanisms referred to in paragraph 4 above, with a view to facilitating the acceptance of the results of conformity assessment procedures.

6. The Parties agree to encourage their conformity assessment bodies to work closer with a view to facilitating the acceptance of conformity assessment results between Parties.

#### **ARTICLE 5.8: COOPERATION**

1. The Parties shall strengthen their cooperation in the field of standards, technical regulations and conformity assessment procedures consistent with the objectives of this Chapter.

2. Each Party shall, upon request of another Party, give positive consideration to proposals for co-operation on matters of mutual interest on standards, technical regulations and conformity assessment procedures.

3. Such co-operation, which shall be on mutually determined terms and conditions, may include but is not limited to:

(a) advice or technical assistance/capacity building relating to the development and application of standards, technical regulations and conformity assessment procedures;

(b) co-operation between conformity assessment bodies, both governmental and nongovernmental, in the Parties on matters of mutual interest;

(c) co-operation in areas of mutual interest in the work of relevant regional and international bodies relating to the development and application of standards and conformity assessment procedures, such as enhancing participation in the frameworks for mutual recognition developed by relevant regional and international bodies;

(d) enhancing co-operation in the development and improvement of standards, technical regulations and conformity assessment procedures; and

(e) strengthening communication and coordination in the WTO TBT Committee and other relevant international or regional fora.

4. Each Party shall, upon request of another Party, give consideration to sector specific proposals for mutual benefit for cooperation under this Chapter.

#### **ARTICLE 5.9: INFORMATION EXCHANGE AND TECHNICAL DISCUSSIONS**

1. When a Party considers the need to resolve an issue related to trade and provisions under this Chapter, it may request in writing for technical discussions. The requested Party shall respond as early as possible to such a request.

2. The requested Party shall enter into technical discussions within 60 days, unless otherwise mutually determined by the Parties, with a view to reaching a mutually satisfactory solution. Technical discussions may be conducted via any means mutually agreed by the Parties concerned.

3. Requests for information or technical discussions and communications shall be conveyed through the respective contact points designated pursuant to Article 5.11 (Contact Points).

4. The Parties understand and agree that this Article 5.9 is without prejudice to the rights and obligations of the Parties under Chapter 7 (Dispute Settlement).

## **ARTICLE 5.10: TRANSPARENCY**

1. Each Party affirms its commitment to ensuring that information regarding proposed new or amended standards, technical regulations and conformity assessment procedures is made available in accordance with the relevant requirements of the TBT Agreement as well as the Decisions and Recommendations Adopted by the WTO Committee on Technical Barriers to Trade since 1 January 1995 (G/TBT/1/Rev.11, and the subsequent revisions).

2. Each Party shall endeavour to notify proposals for new technical regulations and conformity assessment procedures of regional or local governments, as the case may be, on the level directly below that of the central level of government that are in accordance with the technical content of relevant international standards, guides and recommendations, if any, and that may have a significant effect on trade according to the procedures established under Article 2.9 or 5.6 of the TBT Agreement. For greater certainty, a Party may comply with this obligation by ensuring that the proposed and final measures in this paragraph are published on, or otherwise accessible through, the WTO's official website.

## **ARTICLE 5.11: CONTACT POINTS**

1. Each Party shall designate a contact point or contact points responsible for coordinating the implementation of this Chapter.

2. Each Party shall provide each of the other Parties with the name of the designated contact point or contact points and the contact details of the relevant official (s) in that organisation, including telephone, facsimile, email and any other relevant details.

3. Each Party shall notify each of the other Parties promptly of any change in their contact points or any amendments to the details of the relevant official (s).

4. Each Party shall ensure that its contact point or contact points facilitate the exchange of information between the Parties on standards, technical regulations and conformity assessment procedures, in response to all reasonable requests for such information from a Party.

**ARTICLE 5.12: SUB COMMITTEE ON STANDARDS, TECHNICAL REGULATIONS AND CONFORMITY ASSESSMENT PROCEDURES**

1. The Parties hereby establish a Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures, consisting of representatives of the Parties.
2. The Sub-Committee shall meet at such venues and times as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties
3. The functions of the Sub-Committee may include:
  - (a) monitoring the implementation and operation of this Chapter;
  - (b) coordinating cooperation pursuant to Article 5.8 (Cooperation);
  - (c) facilitating technical discussions;
  - (d) reporting, where appropriate, its findings to the High-Powered Joint Trade Committee; and
  - (e) carrying out other functions as may be delegated by the High-Powered Joint Trade Committee.

## CHAPTER 6 - TRADE IN SERVICES

### ARTICLE 6.1: DEFINITIONS

For the purposes of this Chapter:

(a) “**a service supplied in the exercise of governmental authority**” means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

(b) “**commercial presence**” means any type of business or professional establishment, including through:

- (i) the constitution, acquisition or maintenance of a juridical person, or
- (ii) the creation or maintenance of a branch or a representative office, within the territory of a Party for the purpose of supplying a service;

(c) “**juridical person**” means any legal entity duly constituted or otherwise organized under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(d) “**juridical person of the other Party**” means a juridical person which is either:

- (i) constituted or otherwise organised under the law of the other Party, and is engaged in substantive business operations in the territory of that Party;

Or

- (ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that other Party; or

(B) juridical persons of that other Party as identified under sub paragraph (e) (i);

(e) a “**juridical person**” is:

(i) **owned** by persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party;

(ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions;

- (iii) **affiliated** with another person when it controls, or is controlled by, that other person, or when it and the other person are both controlled by the same person;
- (f) **“measure”** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;
- (g) **“measures by Parties”** means measures taken by:
  - (i) central, regional, or local governments and authorities; and
  - (ii) non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities;

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory;
- (h) **“measures by Parties affecting trade in services”** include measures in respect of:
  - (i) the purchase, payment or use of a service;
  - (ii) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally;
  - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;
- (i) **“monopoly supplier of a service”** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (j) **“natural person of the other Party”** means a natural person who resides in the territory of that other Party or elsewhere, and who under the law of that other Party is a national of that other Party.
- (k) **“person”** means either a natural person or a juridical person;
- (l) **“sector of a service”** means,
  - (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Member's Schedule,
  - (ii) otherwise, the whole of that service sector, including all of its subsectors;

- (m) “**services**” includes any service in any sector except services supplied in the exercise of governmental authority;
- (n) “**service consumer**” means any person that receives or uses a service;
- (o) “**service of the other Party**” means a service which is supplied:
- (i) from or in the territory of the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel and/or its use in whole or in part;
- or
- (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;
- (p) “**service supplier**” means any person that supplies a service<sup>2</sup>;
- (q) “**supply of a service**” includes the production, distribution, marketing, sale and delivery of a service;
- (r) “**trade in services**” is defined as the supply of a service:
- (i) from the territory of a Party into the territory of the other Party;
  - (ii) in the territory of a Party to the service consumer of the other Party;
  - (iii) by a service supplier of a Party, through commercial presence in the territory of the other Party;
  - (iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party.

## **ARTICLE 6.2: SCOPE AND COVERAGE**

1. This Chapter applies to measures by a Party affecting trade in services.
2. This Chapter does not apply to:
  - (a) Government procurement;

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<sup>2</sup> Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

- (b) subsidies or grants except to the extent provided in Article 6.14 on subsidies;
- (c) a juridical person which is not a juridical person of the other Party; and a natural person who is not a natural person of the other Party;
- (d) cabotage in maritime transport services;
- (e) services provided in the exercise of governmental authority.

3. The Parties affirm mutatis mutandis their rights and obligations under the GATS Annex on Air Transport Services, Annex on Financial Services and Annex on Telecommunications

4. This Chapter shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures pertaining to citizenship, permanent residence or employment on a permanent basis.

5. With regard to delivery of services through Mode 4, the provisions of this Chapter read with the provisions of Annex 10 on Movement of Natural Persons shall apply.

6. The provisions of this Chapter shall be read with Annex 11 on Financial Services and Annex 12 on Telecommunications Services.

### **ARTICLE 6.3: MARKET ACCESS**

1. With respect to market access through the modes of supply defined in paragraph (r) of Article 6.1, each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of specific commitments.<sup>3</sup>

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of specific commitments, are defined as:

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<sup>3</sup> If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in Article 6.1(r)(i) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in Article 6.1(r)(iii), it is thereby committed to allow related transfers of capital into its territory

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;<sup>4</sup>
- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

3. Each Party shall endeavour to minimise requirements for a service supplier of the other Party to establish or maintain a representative office or any form of juridical person or to be resident in its territory, as a condition for the cross-border supply of a service.

#### **ARTICLE 6.4: NATIONAL TREATMENT**

1. In the sectors inscribed in its Schedule, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.<sup>5</sup>

2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

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<sup>4</sup> Sub-paragraph 2(c) does not cover measures of a Party which limit inputs for the supply of services.

<sup>5</sup> Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of a Party compared to like services or service suppliers of the other Party.

#### **ARTICLE 6.5: MOST FAVOURED NATION TREATMENT**

If, after the date of entry into force of this Agreement, a Party enters into any agreement on trade in services with a non-Party, it may give consideration to a request by the other Party for the incorporation herein of treatment no less favourable than that provided under the aforesaid agreement. Any such incorporation should maintain the overall balance of commitments undertaken by each Party under this Agreement.

#### **ARTICLE 6.6: ADDITIONAL COMMITMENTS**

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 6.3 or 6.4, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of specific commitments.

#### **ARTICLE 6.7: SCHEDULE OF SPECIFIC COMMITMENTS**

1. Each Party shall set out, in a Schedule, the specific commitments it undertakes under Articles 6.3, 6.4 and 6.6. With respect to sectors where such commitments are undertaken, each Schedule of specific commitments shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments;
- (d) where appropriate the time frame for implementation of such commitments; and
- (e) the date of entry into force of such commitments.

2. Measures inconsistent with both Articles 6.3 and 6.4 shall be inscribed in both the columns relating to Article 6.3 and Article 6.4.

3. Schedules of specific commitments shall be annexed to this Chapter as Annex 13 and Annex 14 and shall form an integral part of this Agreement.

## **ARTICLE 6.8: MODIFICATION OF SCHEDULES**

1. A Party may modify or withdraw any commitment in its Schedule, at any time after three years have elapsed from the date on which that commitment entered into force, in accordance with the provisions of this Article. It shall notify the other Party of its intent to so modify or withdraw a commitment no later than 3 months before the intended date of implementation of the modification or withdrawal.
2. At the request of the other Party, the modifying Party shall enter into negotiations with a view to reaching agreement on any necessary compensatory adjustment. In such negotiations and agreement, the Party shall endeavour to maintain a general level of mutually advantageous commitments not less favourable to trade than that provided for in Schedules of specific commitments prior to such negotiations. The Parties shall endeavour to conclude negotiations on such compensatory adjustment to mutual satisfaction within six months, failing which the matter may be resolved in accordance with the provisions of Chapter 7 (Dispute Settlement) of this Agreement.

## **ARTICLE 6.9: REVIEW**

1. The Parties shall endeavour to review this Chapter and specifically their schedules of specific commitments at least once every 3 years at the request of either Party, with a view to facilitating the reduction or elimination of substantially all remaining discrimination between the Parties with regard to trade in Services covered in this Chapter over a period of time. In this process, there shall be due respect for the national policy objectives and the level of development of the Parties, both overall and in individual sectors.
2. The supply of services which are not technically or technologically feasible when this Agreement comes into force shall, when they become feasible, also be considered for possible incorporation at future reviews or at the request of either Party immediately.

## **ARTICLE 6.10: DOMESTIC REGULATION**

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.
2. (a) Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

(b) The provisions of sub-paragraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

3. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall:

(a) within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application;

(b) in the case of an incomplete application, at the request of the applicant, promptly identify all the additional information that is required to complete the application and provide the opportunity to remedy deficiencies within a reasonable timeframe;

(c) at the request of the applicant, without undue delay provide, information concerning the status of the application; and

(d) if an application is terminated or denied, to the maximum extent possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards and licensing requirements, do not constitute unnecessary barriers to trade in services, the Parties shall jointly review the results of the negotiations on disciplines on these measures, pursuant to Article VI.4 of the WTO General Agreement on Trade in Services (GATS), with a view to their incorporation into this Chapter. The Parties note that such disciplines aim to ensure that such requirements are *inter alia*:

(a) based on objective and transparent criteria, such as competence and the ability to supply the service;

(b) not more burdensome than necessary to ensure the quality of the service;

(c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

5. (a) Pending the incorporation of disciplines pursuant to paragraph 4, for sectors where a Party has undertaken specific commitments and subject to any terms, limitations, conditions or qualifications set out therein, a Party shall not apply licensing and qualification requirements and procedures and technical standards that nullify or impair such specific commitments in a manner which:

- (i) does not comply with the criteria outlined in paragraphs 4(a), 4(b) or 4(c);
- (ii) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

(b) In determining whether a Party is in conformity with the obligation under paragraph 5(a), account shall be taken of international standards of relevant international organisations<sup>6</sup> applied by that Party.

6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party in accordance with provisions of paragraph 5.

### **ARTICLE 6.11: RECOGNITION**

1. For the purposes of the fulfilment of its standards or criteria for the authorisation, licensing or certification of services suppliers, each Party shall give due consideration to any requests by the other Party to recognise the education or experience obtained, requirements met, or licenses or certifications granted in the other Party. Such recognition may be based upon an agreement or arrangement with the other Party, or otherwise be accorded autonomously.

2. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-party, that Party shall afford the other Party adequate opportunity to negotiate its accession to such an agreement or arrangement, whether existing or future, or to negotiate a comparable agreement or arrangement with it. Where Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that the education or experience obtained, requirements met, or licenses or certifications granted in the territory of that other Party should also be recognised.

3. After the entry into force of this Agreement, the Parties shall ensure that their relevant professional bodies in the service sectors of architecture, engineering, medical(doctors), dental, accounting and auditing, nursing, veterinary and company secretaries negotiate and conclude, within twelve months of the date of entry into force of this Agreement, any such agreements or arrangements providing mutual recognition of the education or experience obtained, qualification requirements and procedures and licensing requirements and procedures. The Parties shall report periodically to the Committee on Trade in Services on progress and on impediments experienced.

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<sup>6</sup> The term "relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of both Parties

4. In respect of regulated service sectors, other than those mentioned in paragraph 3 above, upon a request being made in writing by a Party to the other Party in such sector, the Parties shall encourage that their respective professional bodies negotiate, in that service sector, agreements for mutual recognition of education, or experience obtained, qualifications requirements and procedures, and licensing requirements and procedures in that service sector, with a view to the achievement of early outcomes. The Parties shall report periodically to the Committee on Trade in Services on progress and on impediments experienced.

5. Pending the conclusion of agreements or arrangements under paragraphs 3 and 4, each Party shall encourage the professional relevant bodies in its territory to develop procedures for the temporary licensing of professional service providers of the other Party.

6. Any delay or failure by professional bodies to reach and conclude agreement on the details of such agreements or arrangements under paragraph 3 and 4 shall not be regarded as a breach of a Party's obligations under this Article and shall not be subject to the Dispute Settlement chapter of this Agreement. Progress in this regard will be continually reviewed by the Parties in the course of the review of this Agreement. The Parties further agree that they shall not be responsible in any way for the settlement of disputes arising out of, or under the agreements or arrangements for mutual recognition concluded by their respective professional, standard-setting or regulatory bodies under the provisions of this Article and that the provisions of the Dispute Settlement chapter shall not apply to disputes arising out of, or under, the provisions of such agreements or arrangements.

#### **ARTICLE 6.12: MONOPOLIES AND EXCLUSIVE SERVICE SUPPLIERS**

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations under specific commitments.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's Schedule of specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraphs 1 or 2 above, it may request that Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations.

4. The provisions of this Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its territory.

#### **ARTICLE 6.13: BUSINESS PRACTICES**

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 6.12, may restrain competition and thereby restrict trade in services.

2. A Party shall, at the request of the other Party (the “Requesting Party”), enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed (the “Requested Party”) shall accord full and sympathetic consideration to such a request and shall co-operate through the supply of publicly available non-confidential information of relevance to the matter in question. The Requested Party shall also provide other information available to the Requesting Party, subject to its domestic law and to the conclusion of a satisfactory agreement concerning the safeguarding of its confidentiality by the Requesting Party.

#### **ARTICLE 6.14: SAFEGUARD MEASURES**

1. Neither Party shall take safeguard action against services and service suppliers of the other Party from the date of entry into force of this Agreement. Neither Party shall initiate or continue any safeguard investigations in respect of services and service suppliers of the other Party.

2. The Parties note the multilateral negotiations pursuant to Article X of GATS on the question of emergency safeguard measures based on the principle of non-discrimination. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Chapter so as to incorporate the results of such multilateral negotiations.

#### **ARTICLE 6.15: SUBSIDIES**

The Parties shall review the treatment of subsidies in the context of developments in multilateral fora of which both Parties are Members.

#### **ARTICLE 6.16: PAYMENTS AND TRANSFERS**

1. Except under the circumstances envisaged in Article 6.17 or restrictions specified in its Schedule of Specific Commitments, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund (“IMF”) under the Articles of Agreement of the Fund, including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article 6.17 or at the request of the Fund.

#### **ARTICLE 6.17: RESTRICTIONS TO SAFEGUARD THE BALANCE OF PAYMENTS**

1. In the event of serious balance of payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services in respect of which it has undertaken specific commitments, including on payments or transfers for transactions relating to such commitments. It is recognised that particular pressures on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development.

2. The restrictions referred to in paragraph 1 shall:

- (a) be consistent with the Articles of Agreement of the International Monetary Fund;
- (b) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (c) not exceed those necessary to deal with the circumstances described in paragraph 1;
- (d) be temporary and be phased out progressively as the situation specified in paragraph 1 improves;
- (e) be applied in such a manner that the other Party is treated no less favourably than any country that is not a Party to this Agreement.

3. In determining the incidence of such restrictions, the Parties may give priority to the supply of services which are more essential to their economic development programmes. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular service sector.

4. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.

5. To the extent that it does not duplicate the process under WTO and IMF, the Party adopting any restrictions under paragraph 1 shall, upon request by the other

Party, commence consultations with the other Party in order to review the restrictions adopted by it.

#### **ARTICLE 6.18: TRANSPARENCY**

1. Each Party shall publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application which pertain to or affect the operation of this Chapter. International agreements pertaining to or affecting trade in services to which a Party is a signatory shall also be published.
2. Where publication as referred to in paragraph 1 is not practicable, such information shall be made otherwise publicly available.
3. Each Party shall respond promptly to all requests by the other Party for specific information on any of its measures of general application or international agreements within the meaning of paragraph 1. Each Party shall also establish one or more enquiry points to provide specific information to other Party, upon request, on all such matters.

#### **ARTICLE 6.19: DISCLOSURE OF CONFIDENTIAL INFORMATION**

Nothing in this Agreement shall require any Party to provide confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of particular enterprises, public or private.

#### **ARTICLE 6.20: GENERAL EXCEPTIONS**

Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party, or a disguised restriction on trade in services, nothing in this Chapter shall be construed to prevent the adoption or enforcement by either Party of measures:

- (a) necessary to protect public morals or to maintain public order;<sup>7</sup>
- (b) necessary to protect human, animal or plant life or health;
- (c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Chapter including those relating to:

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<sup>7</sup> The public order exception may be invoked by a Party, including its legislative, governmental, regulatory or judicial bodies, only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

- (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on services contracts;
- (ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
- (iii) safety;

#### **ARTICLE 6.21: SECURITY EXCEPTIONS**

1. Nothing in this Chapter shall be construed:
  - (a) to require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
  - (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
    - (i) relating to the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;
    - (ii) relating to fissionable and fusionable materials or the materials from which they are derived;
    - (iii) taken in time of war or other emergency in international relations;
    - (iv) relating to protection of critical public infrastructure, including communications, power and water infrastructure from deliberate attempts intended to disable or degrade such infrastructure; or
  - (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.
2. Each Party shall inform the other Party to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.
3. Nothing in this Chapter shall be construed to require a Party to accord the benefits of this Chapter to a service supplier of the other Party where a Party adopts or maintains measures in any legislation or regulations which it considers necessary for the protection of its essential security interests with respect to a non-Party or a service supplier of a non-Party that would be violated or circumvented if the benefits of this Chapter were accorded to such a service supplier.

## ARTICLE 6.22: DENIAL OF BENEFITS

1. A Party may deny the benefits of this Chapter:
  - (a) to the supply of a service, if it establishes that the service is supplied from or in the territory of a country that is not a Party to this Agreement;
  - (b) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:
    - (i) by a vessel registered under the laws of a non-Party, and
    - (ii) by a person which operates and/or uses the vessel in whole or in part but which is of a non-Party;
2. Subject to prior notification and consultation, a Party may also deny the benefits of this Chapter to the supply of a service from or in the territory of the other Party, if the Party establishes that the service is supplied by a service supplier that is owned or controlled by a person of a non-Party and the denying Party adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the service supplier.

## CHAPTER 7 - DISPUTE SETTLEMENT

### ARTICLE 7.1: OBJECTIVES

The objective of this Chapter is to provide an effective, efficient and transparent process for consultations as well as the settlement of disputes arising under this Agreement.

### ARTICLE 7.2: DEFINITIONS

For the purposes of this Chapter, the following definitions shall apply, unless the context otherwise requires:

- (a) **“Complaining Party”** means the Party requesting consultations under Article 7.6 (Consultations);
- (b) **“Panel”** means a panel established under Articles 7.9 (Establishment of Panel) or 7.11(Re-convening of Panel);
- (c) **“Parties to the dispute”** means the Complaining Party and the Responding Party;
- (d) **“Perishable Goods”** means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions;
- (e) **“Responding Party”** means the Party to which a request for consultations is made under Article 7.6 (Consultations);

### ARTICLE 7.3: SCOPE AND COVERAGE

1. Except as otherwise provided in this Agreement, this Chapter shall apply to the avoidance or settlement of disputes arising under this Agreement on any matter affecting the operation, implementation or application of this Agreement whereby a Party considers that any benefit accruing to it under this Agreement is being nullified or impaired, or the attainment of any objective of this Agreement is being impeded, as a result of:

- (a) a measure of the other Party that is not in conformity with its obligations under this Agreement; or
- (b) the failure of the other Party to carry out its obligations under this Agreement.<sup>8</sup>

2. This Chapter shall apply subject to such special and additional provisions on dispute settlement contained in other provisions of this Agreement.

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<sup>8</sup> Non-violation complaints are not permitted under this Agreement.

3. Subject to Article 7.5 (Choice of Forum), this Chapter is without prejudice to the rights of a Party to have recourse to dispute settlement procedures available under other agreements to which both Parties are party.

#### **ARTICLE 7.4: GENERAL PROVISIONS**

1. This Agreement shall be interpreted in accordance with the customary rules of interpretation of public international law. With respect to any provision of the WTO Agreement that has been incorporated into or referred to in this Agreement, the panel shall also consider relevant interpretations in reports of WTO panels and the Appellate Body adopted by the WTO Dispute Settlement Body. The rulings of the panel cannot add to or diminish the rights and obligations provided for in this Agreement.

2. All notifications, requests and replies made pursuant to this Chapter shall be in writing.

3. The Parties to the dispute are encouraged at every stage of a dispute to make every effort through cooperation and consultations to reach a mutually agreed solution to the dispute.

4. Unless otherwise specified, any time periods provided for in this Chapter may be modified by mutual agreement of the Parties to the dispute.

#### **ARTICLE 7.5: CHOICE OF FORUM**

1. Where a dispute concerning any matter arises under this Agreement and under another international agreement to which the Parties to the dispute are party, the Complaining Party may select the forum in which to address that matter and that forum shall be used to the exclusion of other possible fora in respect of that matter.

2. For the purposes of this Article, the Complaining Party shall be deemed to have selected the forum in which to settle the dispute when it has requested the establishment of a panel pursuant to Article 7.8 (Request for Establishment of a Panel) or requested the establishment of, or referred a matter to, a dispute settlement panel or tribunal under any other international agreement.

3. This Article does not apply where the Parties to the dispute agree in writing that this Article shall not apply to a particular dispute.

#### **ARTICLE 7.6: CONSULTATIONS**

1. Any Party may request consultations with the other Party with respect to any dispute arising under this Agreement. A Responding Party shall accord due consideration to a request for consultations made by a Complaining Party and shall provide adequate opportunity for such consultations.

2. Any request for consultations shall contain the reasons for the request, including identification of the measures at issue and an indication of the factual and legal basis for the complaint.

3. The Responding Party shall, not later than 7 days from the date of the request for consultations, acknowledge receipt of the request, by way of notification to the Complaining Party, indicating the date on which the request was received, otherwise the date when the request is made shall be deemed to be the date of receipt of the request.

4. The Responding Party shall, unless otherwise mutually agreed, reply to the request within seven days after the date of its receipt and shall enter into consultations within a period of no more than:

- (a) 15 days after the date of receipt of the request in cases of urgency, including cases involving perishable goods;
- (b) 30 days after the date of receipt of the request for any other matters; or
- (c) such other period as the Parties to the dispute mutually agree.

5. The Parties to the dispute shall enter into consultations in good faith and make every effort to reach a mutually satisfactory solution through consultations. To this end, the Parties to the dispute shall:

- (a) provide sufficient information to enable a full examination of the matter, including how the measures at issue might affect the implementation or application of this Agreement;
- (b) treat any confidential or proprietary information exchanged in the course of consultations on the same basis as the Party providing the information; and
- (c) endeavour to make available for the consultations, personnel of its government agencies or other regulatory bodies who have responsibility for and/or expertise in the matter under consultation.

6. The consultations shall be confidential and without prejudice to the rights of the Parties to the dispute in any further or other proceedings.

#### **ARTICLE 7.7: GOOD OFFICES, CONCILIATION, MEDIATION**

1. The Parties to the dispute may at any time agree to voluntarily undertake procedures for good offices, conciliation or mediation. Such procedures may begin at any time and may be terminated at any time by any Party to the dispute.

2. If the Parties to the dispute agree, procedures for good offices, conciliation or mediation may continue while the matter is being examined by a panel established or re-convened under this Chapter.

3. Proceedings involving good offices, conciliation and mediation and positions taken by the Parties to the dispute during these proceedings shall be confidential and without prejudice to the rights of any Parties to the dispute in any further or other proceedings.

#### **ARTICLE 7.8: REQUEST FOR ESTABLISHMENT OF A PANEL**

1. The Complaining Party may request the establishment of a panel to consider the matter, by means of a notice addressed to the Responding Party, if:

(a) the Responding Party does not reply to the request for consultations in accordance with Article 7.6(4) (Consultations); or

(b) if the consultations fail to resolve a dispute within:

(i) 20 days after the date of receipt of the request for consultations in cases of urgency including perishable goods;

(ii) 60 days after the date of receipt of the request for consultations regarding any other matter; or

(iii) such other period as the Parties to the dispute may mutually agree.

2. A request made pursuant to paragraph 1 shall identify the specific measures at issue and provide details of the factual and legal basis of the complaint to be addressed by the panel, including the provisions of this Agreement, sufficient to present the problem clearly.

3. The Responding Party shall, not later than 7 days from the date of the request for the establishment of a panel, acknowledge receipt of the request by way of notification to the Complaining Party, indicating the date on which the request was received, otherwise the date when the request is made shall be deemed to be the date of receipt of the request.

4. Where a request is made pursuant to paragraph 1, a panel shall be established in accordance with Article 7.9 (Establishment of Panel).

#### **ARTICLE 7.9: ESTABLISHMENT OF PANEL**

1. A panel requested pursuant to Article 7.8 (Request for Establishment of a Panel) shall be established in accordance with this Article.

2. Unless the Parties to the dispute otherwise agree, the panel shall consist of three panellists. All appointments and nominations of panellists under this Article shall conform fully with the requirements in Article 7.10 (Panellists: Qualifications and Competence).

3. Within 15 days of the date of the receipt of a request under Article 7.8, the Parties to the dispute shall enter into consultations with a view to reaching agreement on the procedures for composing the panel, taking into account the factual, technical and legal circumstances of the dispute. Any such procedures agreed upon shall also be used for the purposes of paragraph 5 of Article 7.10 (Panellists: Qualifications and Competence).

4. If the Parties to the dispute are unable to reach agreement on the procedures for composing the panel within 30 days of the date of the receipt of the request under Article 7.8 (Request for Establishment of a Panel) for Establishment of Panels, either Party to the dispute may at any time thereafter notify the other Party to the dispute that it wishes to use the procedures set forth in paragraphs 5 to 7 of this Article, and where such a notification is made, the panel shall be composed accordingly.

5. The Complaining Party shall appoint one panellist within 15 days of the date of the receipt of the notification referred to in paragraph 4 of this Article. The Responding Party shall appoint one panellist within 20 days of the date of the receipt of the notification referred to in paragraph 4 of this Article. Parties shall notify the appointment of their respective panellist to each other on the date of such appointment.

6. Following the appointment of the panellists in accordance with paragraph 5 of this Article, the Parties to the dispute shall mutually agree on the appointment of the third panellist who shall serve as the chair of the panel. To assist in reaching this agreement, each Party to the dispute may provide to the other Party a list of up to three nominees for appointment as the chair of the panel. If the Parties to the dispute have not agreed on the chair of the panel within 15 days of the appointment of the second panellist, the two appointed panellists shall designate by mutual agreement the third panellist who shall chair the panel.

7. If all three panellists have not been appointed within 70 days of the receipt of a request referred to in Article 7.8 (Request for Establishment of Panel), any Party to the dispute may request the Director-General of the WTO to make the remaining appointments within a further period of 15 days. Any lists of nominees which were provided under paragraph 6 shall also be provided to the Director-General of the WTO and may be used in making the required appointments.

8. The date of establishment of the panel shall be the date on which the last panellist is appointed.

## **ARTICLE 7.10 PANELLISTS: QUALIFICATIONS AND COMPETENCE**

1. All panellists shall:
  - (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
  - (b) be chosen strictly on the basis of objectivity, reliability, and sound judgement;
  - (c) be independent of, and not be affiliated with or take instructions from, any Party to the dispute;
  - (d) not have dealt with the matter in any capacity;
  - (e) disclose, to the Parties to the dispute, information which may give rise to justifiable doubts as to their independence or impartiality; and
  - (f) comply with the code of conduct set out in Annex 16 (Code of Conduct for Panellists).
2. Where a Party to the dispute considers that a panellist does not comply with the requirements of the code of conduct referred to in paragraph 1(f), the Parties to the dispute shall consult and if so agreed, replace that panellist in accordance with paragraph 5 of this Article.
3. Unless the Parties to the dispute otherwise agree, the panellists shall neither be nationals of the Parties to the dispute nor have their usual place of residence in the territory of a Party to the dispute.
4. Panellists shall serve in their individual capacities and not as government representatives, nor as representatives of any organization. Parties shall not give them instructions nor seek to influence them as individuals with regard to matters before a panel.
5. If a panellist appointed under Article 7.9 resigns or becomes unable to act, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist and shall have all the powers and duties of the original panellist. The work of the panel shall be suspended until the successor panellist is appointed. In such a case, any time period applicable to the panel proceedings shall be suspended during the appointment of the successor.

## **ARTICLE 7.11: RECONVENING OF PANEL**

Where a panel is re-convened under Article 7.16 (Compliance Review) or Article 7.17 (Compensation and Suspension of Concession or other Obligations) the

reconvened panel shall, where possible, have the same panellists as the original panel. Where this is not possible, the replacement panellist(s) shall be appointed in the same manner as prescribed for the appointment of the original panellist(s), and shall have all the powers and duties of the original panellist(s).

#### **ARTICLE 7.12: FUNCTIONS OF PANEL**

1. The panel shall make an objective assessment of the matter before it, including an objective assessment of:

- (a) the facts of the case;
- (b) the applicability of and conformity with the relevant provisions of this Agreement cited by the Parties to the dispute; and
- (c) whether the Responding Party has failed to carry out its obligations under this Agreement.

2. The panel shall have the following terms of reference unless the Parties to the dispute agree otherwise within 20 days from the date of the establishment of the panel:

“To examine, in the light of the relevant provisions of this Agreement (to be cited by the parties to the dispute), the matter referred to in the request for establishment of a panel pursuant to Article 7.8 (Request for Establishment of Panels), and to make such findings, rulings and recommendations provided for in this Agreement.”

3. The panel shall set out in its report:

- (a) a descriptive section summarizing the arguments of the Parties to the dispute;
- (b) its findings on the facts of the case and on the applicability of and conformity with the provisions of this Agreement;
- (c) its findings on whether the Responding Party has failed to carry out its obligations under this Agreement; and
- (d) the reasons for its findings in sub paragraphs (b) and (c).

4. In addition to paragraph 3, a panel may include in its report any other findings, rulings and recommendations pertaining to the dispute, which have been jointly requested by the Parties to the dispute.

5. Unless the Parties to the dispute otherwise agree, a panel shall base its report solely on the relevant provisions of this Agreement and the submissions and arguments of the Parties to the dispute and any information or technical advice it has obtained in accordance with Article 7.13 (Panel Procedures) (Additional

Information and Technical Advice). A panel shall only make the findings, rulings and recommendations provided for in this Agreement.

6. The findings, rulings and recommendations of the panel cannot add to or diminish the rights and obligations provided for in this Agreement or any other international agreement.

7. The panel shall consult regularly with the Parties to the dispute and provide adequate opportunities for the development of a mutually satisfactory solution to the dispute.

8. A panel reconvened under this Chapter shall also carry out functions with regard to compliance review under Article 7.16 (Compliance Review) and review of level of suspension of concessions or other obligations under Article 7.17 (Compensation and Suspension of Concession or other Obligations). Paragraphs 1 to 3 shall not apply to a panel reconvened under Article 7.16 (Compliance Review) and Article 7.17 (Compensation and Suspension of Concession or other Obligations).

#### **ARTICLE 7.13: PANEL PROCEDURES**

1. A panel established pursuant to Article 7.9 (Establishment of Panel) or 7.11 (Re-convening of Panel) shall adhere to this Chapter. The panel shall apply the rules of procedure set out in Annex 15 unless the Parties to the dispute agree otherwise. On the request of a Party to the dispute, or on its own initiative, the panel may, after consulting the Parties to the dispute, adopt additional rules of procedure which do not conflict with the provisions of this Chapter or with Annex 15.

2. A panel re-convened under Article 7.16 (Compliance Review) or Article 7.17 (Compensation and Suspension of Concessions or other Obligations) may establish its own procedures which do not conflict with this Chapter or the Rules of Procedure in Annex 15, in consultation with the Parties to the dispute, drawing as it deems appropriate from this Chapter or the Rules of Procedure in Annex 15.

3. Panel procedures should provide sufficient flexibility so as to ensure high-quality reports, while not unduly delaying the panel process.

#### **Timetable**

4. After consulting the Parties to the dispute, a panel shall, as soon as practicable and whenever possible within 15 days after the establishment of the panel, fix the timetable for the panel process. The panel process, from the date of establishment until the date of the final report shall, as a general rule, not exceed the period of nine months, unless the Parties to the dispute agree otherwise.

5. Similarly, a Compliance Review Panel re-convened pursuant to Article 7.16 (Compliance Review) shall, as soon as practicable and whenever possible within 15 days after reconvening, fix the timetable for the compliance review process taking into account the time periods specified in Article 7.16 (Compliance Review).

### **Panel Proceedings**

6. The panel shall make its findings, rulings and recommendations and if requested, suggestions on ways to implement the findings by consensus, provided that where a panel is unable to reach consensus it may make its findings and rulings by majority vote. Panellists may furnish dissenting or separate opinions on matters not unanimously agreed. Opinions expressed by individual members of the panel in its report shall be anonymous.

7. Panel deliberations shall be confidential. The Parties to the dispute shall be present only when invited by the panel to appear before it. A panel shall hold its hearings in closed session unless the Parties to the dispute agree otherwise. All presentations and statements made at hearings shall be made in the presence of the Parties to the dispute. There shall be no *ex parte* communications with the panel concerning matters under consideration by it.

### **Submissions**

8. Each Party to the dispute shall have the opportunity to set out in writing the facts of its case, its arguments and counter arguments. The timetable fixed by the panel shall include precise deadlines for submissions by the Parties to the dispute.

### **Hearings**

9. The timetable fixed by the panel shall provide for at least one hearing for the Parties to the dispute to present their case to the panel. As a general rule, the timetable shall not provide more than two hearings unless special circumstances exist.

### **Confidentiality**

10. Written submissions to the panel shall be treated as confidential, but shall be made available to the Parties to the dispute. No Party to the dispute shall be precluded from disclosing statements of its own positions to the public provided that there is no disclosure of information which has been designated as confidential by a Party to the dispute. The Parties to the dispute and the panel shall treat as confidential information submitted by a Party to the dispute to the panel which that Party has designated as confidential. A Party to the dispute shall upon request of the other Party, provide a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.

## **Additional Information and Technical Advice**

11. The Parties to the dispute shall respond promptly and fully to any request by a panel for such information as the panel considers necessary and appropriate.

12. A panel may seek information and technical advice from any individual or body which it deems appropriate. However, before doing so the panel shall seek the views of the Parties to the dispute. Where the Parties to the dispute agree that the panel should not seek the additional information or technical advice, the panel shall not proceed to do so. The panel shall, within 15 days upon the request of a Party to the dispute, provide the Parties to the dispute with any information or technical advice it receives and an opportunity to provide comments. Where the panel takes the information or technical advice into account in preparation of its report, it shall also take into account any comments by the Parties to the dispute on that information or technical advice.

## **Reports of the Panel**

13. The panel shall provide to the Parties to the dispute an interim report within 120 days after the date of establishment of the panel. In cases of urgency, including those related to perishable goods, the panel shall endeavour to do so within 90 days after the date of establishment of the panel.

14. In exceptional cases, if the panel considers it cannot issue its interim report within the period of 120 days, or within 90 days in cases of urgency, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will provide its report to the Parties to the dispute. Any delay shall not exceed a further period of 30 days unless the Parties to the dispute otherwise agree.

15. The panel shall accord adequate opportunity to the Parties to the dispute to review the entirety of its interim report prior to its finalization and shall include a discussion of any comments made by the Parties to the dispute in its final report. A Party to the dispute may submit written comments to the panel on its interim report within 15 days of receiving the interim report or within such other period as the Parties to the dispute may agree. After considering any written comments by the Parties to the dispute on the interim report, the panel may make any further examination it considers appropriate and modify its report.

16. The panel shall present to the Parties to the dispute its final report within 45 days of presentation of the interim report, unless the Parties to the dispute agree otherwise.

17. The interim and final report of the panel shall be drafted without the presence of the Parties to the dispute.

#### **ARTICLE 7.14: SUSPENSION AND TERMINATION OF PROCEEDINGS**

1. The Parties to the dispute may agree that the panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended panel proceeding shall be resumed upon the request of any Party to the dispute. In the event of such suspension, all relevant timeframes set out in this Chapter shall be extended by the amount of time that the work was suspended. If the work of the panel has been continuously suspended for more than 12 months, the authority for establishment of the panel shall lapse unless the Parties to the dispute agree otherwise.
2. The Parties to the dispute may agree to terminate the proceedings of a panel in the event that a mutually satisfactory solution to the dispute has been found. In such event, the Parties to the dispute shall jointly notify the chair of the panel.
3. Before the panel presents its final report, it may at any stage of the proceedings propose to the Parties to the dispute that the dispute be settled amicably.

#### **ARTICLE 7.15: IMPLEMENTATION OF THE FINAL REPORT**

1. The findings, rulings and recommendations of the panel shall be final and binding on the Parties to the dispute. The Responding Party shall:
  - (a) if the panel makes a ruling that the measure at issue is not in conformity with the obligations of this Agreement, bring the measure into conformity; or
  - (b) if the panel makes a ruling that the Responding Party has otherwise failed to carry out its obligations under this Agreement, carry out those obligations
2. Within 30 days of the date of the presentation of the panel's final report to the Parties to the dispute, the Responding Party shall notify the Complaining Party:
  - (a) of its intentions with respect to implementation, including an indication of possible actions it may take to comply with the obligation in paragraph 1;
  - (b) whether such implementation can take place immediately; and
  - (c) if such implementation cannot take place immediately, of the reasonable period of time the Responding Party would need to implement the findings and recommendations contained in the final report.
3. If the Responding Party makes a notification under paragraph 2 (c) that it is impracticable for it to comply immediately with the obligation in paragraph 1, it shall have a reasonable period of time to comply with that obligation.

4. If a reasonable period of time is required, it shall, whenever possible, be mutually agreed by the Parties to the dispute. Where the Parties to the dispute are unable to agree on the reasonable period of time within 45 days after the date of the presentation of the panel's final report to the Parties to the dispute, any Party to the dispute may request that the chair of the original panel determine the reasonable period of time, by means of a notice addressed to the chair and the other party to the dispute. Unless the Parties to the dispute otherwise agree, a request to determine the reasonable period of time shall be made no later than 60 days from the date of the presentation of the panel's final report to the Parties to the dispute.

5. Where a request is made pursuant to paragraph 4, the chair of the panel shall present the Parties to the dispute with a report containing a determination of the reasonable period of time and the reasons for such determination within 45 days after the date of receipt by the chair of the panel the request.

6. As a guideline, the reasonable period of time determined by the chair of the panel should not exceed 15 months from the date of the presentation of the panel's final report to the Parties to the dispute. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances.

#### **ARTICLE 7.16: COMPLIANCE REVIEW**

1. Where the Parties to the dispute disagree on the existence or consistency with this Agreement of measures taken to comply with the obligation in Article 7.15 (Implementation of the Final Report), such dispute shall be decided through recourse to a panel reconvened for this purpose (Compliance Review Panel). Unless otherwise specified in this Chapter, a Compliance Review Panel may be convened at the request of any Party to the dispute. A copy of all such requests shall be simultaneously provided to the other Party.

2. Such request may only be made after the earlier of either:

- (a) the expiry of the reasonable period of time determined in accordance with Article 7.15 (Implementation of the Final Report); or
- (b) a notification to the Complaining Party by the Responding Party that it has complied with the obligation in Article 7.15(1) (Implementation of the Final Report).

3. A Compliance Review Panel shall make an objective assessment of the matter before it, including an objective assessment of:

- (a) the factual aspects of any implementation action taken by the Responding Party; and

(b) whether the Responding Party has complied with the obligation in Article 7.15(1) (Implementation of the Final Report).

4. The Compliance Review Panel shall set out in its report:

(a) a descriptive section summarizing the arguments of the Parties to the dispute;

(b) its findings on the factual aspects of the case; and

(c) the reason for such findings and ruling on whether the Responding Party has complied with the obligation in Article 7.15(1) (Implementation of the Final Report).

5. A Compliance Review Panel under paragraph 1 shall convene not later than 15 days of the date of the request. The Compliance Review Panel shall, where possible, provide its interim report to the Parties to the dispute within 90 days of the date it convenes, and its final report 15 days thereafter. When the Compliance Review Panel considers that it cannot provide either report within the relevant timeframe, it shall inform the Parties to the dispute in writing of the reasons for the delay together with an estimate of the period within which it will submit the report.

6. The period from the date of the request for the Compliance Review Panel to convene, to the submission of its final report shall not exceed 150 days, unless Article 7.10(5) (Panellists: Qualifications and Competence) applies or the Parties to the dispute otherwise agree.

#### **ARTICLE 7.17: COMPENSATION AND SUSPENSION OF CONCESSIONS OR OTHER OBLIGATIONS**

1. Compensation and the suspension of concessions or other obligations are temporary measures available in the event that the Responding Party does not comply with the obligation in Article 7.15(1) (Implementation of the Final Report) within the reasonable period of time. However, neither compensation nor the suspension of concessions or other obligations is preferred to compliance with the obligation in Article 7.15(1) (Implementation of the Final Report). Compensation is voluntary and, if granted, shall be consistent with this Agreement.

2. Where either of the following circumstances exists:

(a) the Responding Party has notified the Complaining Party that it does not intend to comply with the obligation in Article 7.15(1) (Implementation of the Final Report); or

(b) the Responding Party fails to provide a notification in accordance with Article 7.15(2) (Implementation of the Final Report); or

(c) a failure to comply with the obligation in Article 7.15(1) (Implementation of the Final Report) has been established in accordance with Article 7.16 (Compliance Review),

the Responding Party shall, if so requested by the Complaining Party, enter into negotiations within 15 days of the date of the request with a view to developing satisfactory compensation.

If no satisfactory compensation has been agreed within 30 days of the date of the request made under paragraph 2, the Complaining Party may at any time thereafter notify the Responding Party that it intends to suspend the application to the Responding Party of concessions or other obligations equivalent to the level of nullification or impairment, and shall have the right to begin suspending concessions or other obligations 30 days after the date of the notification.

3. The right to suspend concessions or other obligations arising under paragraph 3 shall not be exercised where:

- (a) a review is being undertaken pursuant to paragraph 8; or
- (b) a mutually agreed solution has been reached.

4. A notification made under paragraph 3 shall specify the level of concessions or other obligations that the Complaining Party proposes to suspend, and the relevant Chapter and sector(s) which the concessions or other obligations are related to.

5. In considering what concessions or other obligations to suspend, the Complaining Party shall apply the following principles:

- (a) the Complaining Party should first seek to suspend concessions or other obligations in the same sector(s) as that affected by the measure found to be inconsistent with this Agreement; and
- (b) the Complaining Party may suspend concessions or other obligations in other sectors if it considers that it is not practicable or effective to suspend concessions or other obligations in the same sector(s).

for the purposes of this Article, "sector" shall mean:

- (i) with respect to goods, goods covered under Annexes 1 and 2; and
- (ii) with respect to services, services covered in Annexes 13 and 14.

The level of the suspension of concessions or other obligations shall be equivalent to the level of nullification or impairment.

6. Within 30 days from the date of receipt of a notification made under paragraph 3, if the Responding Party objects to the level of suspension proposed or

considers that the principles set forth in paragraph 6 have not been followed, or it has complied with the obligation in Article 7.15(1) (Implementation of the Final Report), the Responding Party may request the panel established under Article 7.11 (Reconvening of Panels) to reconvene under this paragraph to make findings in the matter. The Responding Party shall also provide the request in writing to the Complaining Party.

7. The reconvened panel shall provide its assessment to the Parties to the dispute within 60 days of the date it reconvenes. Where a panel is requested to reconvene pursuant to this paragraph, it shall reconvene within 15 days of the date of the request, unless Article 7.10(5) (Panellists: Qualifications & Competence) applies or the Parties to the dispute otherwise agree.

8. In the event the panel determines that the level of suspension is not equivalent to the level of nullification or impairment, it shall determine the level of suspension it considers to be equivalent to the level of nullification or impairment.

9. The suspension of concessions or other obligations shall be temporary and shall only be applied until such time as the obligation in Article 7.15(1) (Implementation of the Final Report) has been complied with or a mutually satisfactory solution is reached.

#### **ARTICLE 7.18: EXPENSES**

1. Unless the Parties to the dispute otherwise agree, each Party to a dispute shall bear the costs of its appointed panellist and its own expenses and legal costs.

2. Unless the Parties to the dispute otherwise agree, the costs of the chair of the panel and other expenses associated with the conduct of the panel proceedings shall be borne in equal parts by the Parties to the dispute.

#### **ARTICLE 7.19: CONTACT POINTS**

1. Each Party shall designate a contact point for this Chapter and shall notify the other Party of the details of this contact point within 30 days of the entry into force of this Agreement for that Party. Each Party shall notify the other Party of any change to its contact point.

2. Any written submission or other request, notice, submission or document relating to any proceedings pursuant to this Chapter shall be delivered to the relevant Party through its designated contact point. The relevant Party shall, through its designated contact point, provide confirmation of receipt of such written submission or other request, notice, submission or document in writing, by paper copy, email or other means of electronic transmission.

## **ARTICLE 7.20: LANGUAGE**

1. All proceedings pursuant to this Chapter shall be conducted in the English language.
2. Any written submission or other request, notice, submission or document submitted for use in any proceedings pursuant to this Chapter shall be in the English language. If any original document is not in the English language, a Party submitting it for use in the proceedings shall provide an English language translation of that document.

## **CHAPTER 8 - INSTITUTIONAL AND FINAL PROVISIONS**

### **ARTICLE 8.1: ANNEXES**

Annexes to this Agreement shall form an integral part thereof.

### **ARTICLE 8.2: AMENDMENTS**

1. The Parties may agree, in writing, to any amendment in this Agreement.
2. An amendment agreed under paragraph 1 shall be approved by the Parties in accordance with their own internal legal requirements and procedures.
3. Where an amendment has been approved, a Party shall notify the other Party of such approval, in writing, through diplomatic channels.
4. Where both Parties have notified each other under paragraph 3, an amendment agreed to under paragraph 1 shall enter into force on the first day of the second month following the latter of the two notifications.

### **ARTICLE 8.3: ESTABLISHMENT OF INSTITUTIONS**

1. In addition to those institutions established under a specific chapter, a High-Powered Joint Trade Committee is hereby established.
2. Other institutions as may be agreed by the Parties may be established as and when necessary.

### **ARTICLE 8.4: HIGH-POWERED JOINT TRADE COMMITTEE**

The High-Powered Joint Trade Committee shall:

- a) review the general functioning of this Agreement including improving market access;
- b) set up sub-committees and working groups as it considers necessary to assist it in accomplishing its tasks;
- c) review, consider and, as appropriate, decide on specific matters related to the operation and implementation of this Agreement, including matters reported by sub-committees or working groups;
- d) supervise the work of sub-committees, working groups and contact points established or to be established under this Agreement;
- e) facilitate, as appropriate, the avoidance and settlement of disputes arising under this Agreement, including through consultations pursuant to Article 7.6 of the dispute settlement chapter
- f) consider and take decisions to make any amendment to this Agreement or other modification or rectification to the commitments therein pursuant to Article 8.2;
- g) as appropriate, issue interpretation to be given to the provisions of this Agreement;

- h) review the possibility of further removal of the obstacles to trade between the Parties and the further development of the trade relationship;
- i) explore ways to enhance further trade and investment between the Parties and to further the objectives of this Agreement; and
- j) take such other actions as the Parties may agree.

#### **ARTICLE 8.5: DURATION AND TERMINATION**

1. This Agreement shall be valid indefinitely.
2. Either Party may give written notice to the other of its intention to terminate this Agreement. Termination shall take effect on the first day of the seventh month after notification to the other Party

#### **ARTICLE 8.6: ENTRY INTO FORCE**

1. The Parties shall ratify this Agreement in accordance with their internal legal procedures.
2. Where a Party has ratified this Agreement in accordance with its internal legal procedures, that Party shall notify the other Party of such ratification, in writing, through diplomatic channels. Where both Parties have notified each other of such ratification, this Agreement shall enter into force on the first day of the second month following the latter of the two notifications.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorised thereto, have signed this Agreement.

DONE at Port Louis on 22<sup>nd</sup> February 2021, in two originals, in the English language, both texts being equally authentic.

**For the Government of The Republic  
of India**

**For the Government of The Republic  
of Mauritius**

*Anup Wadhawan*

**Anup Wadhawan  
Commerce Secretary  
Department of Commerce  
Ministry of Commerce & Industry**

*Haymandoyal Dillum*

**Haymandoyal Dillum  
Secretary for Foreign Affairs  
Ministry of Foreign Affairs, Regional  
Integration and International Trade**

## ANNEX 1 - SCHEDULE OF SPECIFIC TARIFF COMMITMENTS OF MAURITIUS ON TRADE IN GOODS

S.No	HS	DESCRIPTION	MFN 2018	MAURITIUS OFFER	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	YEAR 9	YEAR 10
1	9023000	- Black tea (fermented) and	30	15 tons@50%M OP (over 5 years)	15 tons@27% duty	15 tons@24% duty	15 tons@21% duty	15 tons@18% duty	15 tons@15% duty	15 tons@15% duty	15 tons@15% duty	15 tons@15% duty	15 tons@15% duty	15 tons@15% duty
2	9024000	- Other black tea (fermented)	30	300 tons@0% (over 5 years)	300 tons @ 25% duty	300 tons @20% duty	300 tons @15% duty	300 tons @10% duty	300 tons @ 0% duty	300 tons @ 0% duty	300 tons @ 0% duty	300 tons @ 0% duty	300 tons @ 0% duty	300 tons @ 0% duty
3	9041200	-- Crushed or ground	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4	9042200	-- Crushed or ground (crushed chilli)	10	60 tons at 50% gradual MOP(over 5 years)	60 tons@9% duty	60 tons@8% duty	60 tons @ 7% duty	60 tons @ 6% duty	60 tons@5% duty	60 tons@5% duty	60 tons@5% duty	60 tons@5% duty	60 tons@5% duty	60 tons@5% duty
5	9052000	- Crushed or ground	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6	9062000	- Crushed or ground (crushed cinnamon)	10	5 tons at 50% gradual MOP (over 5 years)	5 tons @ 9% duty	5 tons @ 8% duty	5 tons @ 7% duty	5 tons @ 6% duty	5 tons @ 5% duty	5 tons @ 5% duty	5 tons @ 5% duty	5 tons @ 5% duty	5 tons @ 5% duty	5 tons @ 5% duty
7	9072000	- Crushed or ground (crushed cloves)	10	1 ton at 50% gradual MOP (over 5 years)	1 ton @ 9% duty	1 ton @8% duty	1 ton @ 7% duty	1 ton @ 6% duty	1 ton @ 5% duty	1 ton @ 5% duty	1 ton @ 5% duty	1 ton @ 5% duty	1 ton @ 5% duty	1 ton @ 5% duty
8	9081200	-- Crushed or	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

		ground												
9	9082200	-- Crushed or ground	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10	9083200	-- Crushed or ground	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11	9092200	-- Crushed or ground	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
12	9093200	-- Crushed or ground	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
13	9096200	-- Crushed or ground (seeds of anise -crushed)	10	2.5 tons@50%M OP over 5 yrs	2.5 tons @ 9% duty	2.5 tons @ 8% duty	2.5 tons @ 7% duty	2.5 tons @ 6% duty	2.5 tons @ 5% duty	2.5 tons @ 5% duty	2.5 tons @ 5% duty	2.5 tons @ 5% duty	2.5 tons @ 5% duty	2.5 tons @ 5% duty
14	9101200	-- Crushed or ground (crushed ginger)	10	8 tons @ 50% Gradual MOP (over 5 years)	8 tons @ 9% duty	8 tons @ 8% duty	8 tons @ 7% duty	8 tons @ 6% duty	8 tons @ 5% duty	8 tons @ 5% duty	8 tons @ 5% duty	8 tons @ 5% duty	8 tons @ 5% duty	8 tons @ 5% duty
15	9103090	--- Crushed or ground (crushed turmeric)	10	150 tons @ 50% gradual MOP(over 5 years)	150 tons @ 9% duty	150 tons @ 8% duty	150 tons @ 7% duty	150 tons @ 6% duty	150 tons @ 5% duty	150 tons @ 5% duty	150 tons @ 5% duty	150 tons @ 5% duty	150 tons @ 5% duty	150 tons @ 5% duty
16	9109190	--- Crushed or ground (mixtures of spices - crushed)	10	10 tons @ 50% gradual MOP over 5 years	10 tons @ 9% duty	10 tons @ 8% duty	10 tons @ 7% duty	10 tons @ 6% duty	10 tons @ 5% duty	10 tons @ 5% duty	10 tons @ 5% duty	10 tons @ 5% duty	10 tons @ 5% duty	10 tons @ 5% duty
17	9109910	--- Curry	10	25 tons @50% gradual MOP over 5 years	25 tons @ 9% duty	25 tons @ 8% duty	25 tons @ 7% duty	25 tons @ 6% duty	25 tons @ 5% duty	25 tons @ 5% duty	25 tons @ 5% duty	25 tons @ 5% duty	25 tons @ 5% duty	25 tons @ 5% duty

18	9109999	---- Crushed or ground	10	60 tons @ 50% gradual MOP over 5 years	60 tons @ 9% duty	60 tons @ 8% duty	60 tons @ 7% duty	60 tons @ 6% duty	60 tons @ 5% duty	60 tons @ 5% duty	60 tons @ 5% duty	60 tons @ 5% duty	60 tons @ 5% duty	60 tons @ 5% duty
19	11010000	Wheat or meslin flour.	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
20	15079000	- Other	10	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
21	15089000	- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
22	15121900	-- Other	10	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
23	15122900	-- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
24	15131900	-- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
25	15132900	-- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26	15141900	-- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
27	15149900	-- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
28	15152900	-- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
29	15171010	--- Spread	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
30	15171090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
31	17011390	--- Other	80	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
32	17011490	--- Other	80	TRQ of 5000 tons of sugar @ 50% MOP - <i>speciality sugar</i>										
33	17019100	-- Containing added flavouring or	80	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
34	17019910	--- White sugar	80	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
35	17019990	--- Other	80	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC

36	22011011	---- In plastic bottles	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
37	22011019	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
38	22011021	---- In plastic bottles	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
39	22011029	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
40	22019010	--- In plastic bottles	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
41	22019090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
42	22021011	---- In plastic bottles	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
43	22021012	---- In can	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
44	22021019	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
45	22021099	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
46	22029100	-- Non-alcoholic beer	15	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty	2000 litres at 10% duty
47	22029970	--- Other beverages of milk, tea,	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
48	22029990	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
49	22030011	---- In can	15	200,000 Litres at 10% duty over 5 yrs	200,000 litres at 14% duty	200,000 litres at 13% duty	200,000 litres at 12% duty	200,000 litres at 11% duty	200,000 litres at 10% duty	200,000 litres at 10% duty	200,000 litres at 10% duty	200,000 litres at 10% duty	200,000 litres at 10% duty	200,000 litres at 10% duty

50	22030019	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
51	22030091	---- In can	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
52	22030099	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
53	22041010	--- Champagne	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54	22041090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
55	22042111	---- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
56	22042119	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
57	22042121	---- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
58	22042129	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
59	22042191	---- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
60	22042199	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
61	22042210	--- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
62	22042290	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
63	22042910	--- In bulk for bottling purposes	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
64	22042921	---- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%

65	22042929	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
66	22042991	---- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
67	22042999	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
68	22051010	--- Food supplements designed	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
69	22051090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
70	22059010	--- In bulk for bottling purposes	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
71	22059090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
72	22060010	--- Fruit wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
73	22060021	---- Obtained by mixing spirits of	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
74	22060029	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
75	22060031	---- In can	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
76	22060039	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
77	22060041	---- Of an alcoholic strength not	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%

78	22060042	---- Other, of an alcoholic	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
79	22060043	---- Of an alcoholic strength	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
80	22060049	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
81	22060051	---- In can	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
82	22060059	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
83	22060061	---- Made wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
84	22060062	---- Fortified made wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
85	22060063	---- Fortified made wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
86	22060071	---- Island wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
87	22060072	---- Fortified Island wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
88	22060073	---- Fortified Island wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
89	22060081	---- Admixed wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
90	22060082	---- Fortified admixed wine	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
91	22060083	---- Fortified	15	GL over 5	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%

		admixed wine		years										
92	22060091	---- In can	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
93	22060099	---- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
94	22071090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
95	22072020	--- Denatured alcohol (heating	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
96	22072030	--- Denatured alcohol (power	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
97	22072090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
98	22082011	---- In bulk for bottling purposes	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
99	22082019	---- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
100	22082021	---- In bulk for bottling purposes	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
101	22082022	---- Blended Brandy obtained by	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
102	22082029	---- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
103	22082090	--- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
104	22083010	--- In bulk for	30	GL over 5	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%

		bottling purposes		years										
105	22083090	--- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
106	22084010	--- Agricultural rum	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
107	22084020	--- Island recipe rum	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
108	22084030	--- Spirits obtained by redistilling	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
109	22084040	--- Spirits obtained	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
110	22084090	--- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
111	22085011	---- Distilled gin obtained by	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
112	22085019	---- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
113	22085021	---- London gin obtained by	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
114	22085029	---- Other	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
115	22085091	---- Obtained by mixing spirits of	30	GL over 5 years	25%	20%	15%	10%	0%	0%	0%	0%	0%	0%
116	22085099	---- Other	30	1000 ltrs @ 50% MOP over 5 years	1000 litres @ 27% duty	1000 litres @ 24% duty	1000 litres @ 21% duty	1000 litres @ 18% duty	1000 litres @ 15% duty	1000 litres @ 15% duty	1000 litres @ 15% duty	1000 litres @ 15% duty	1000 litres @ 15% duty	1000 litres @ 15% duty

117	22086010	--- Vodka produced from alcohol	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
118	22086020	--- Vodka produced from alcohol	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
119	22086030	--- Vodka obtained by mixing	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
120	22086090	--- Other	30	2000 ltrs @ 50% MOP (over 5 yrs)	2000 litres @ 27% duty	2000 litres @ 24% duty	2000 litres @ 21% duty	2000 litres @ 18% duty	2000 litres @ 15% duty	2000 litres @ 15% duty	2000 litres @ 15% duty	2000 litres @ 15% duty	2000 litres @ 15% duty	2000 litres @ 15% duty
121	22087011	---- In can	30	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
122	22087019	---- Other	30	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
123	22087090	--- Other	30	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
124	22089011	---- In bulk for bottling purposes	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
125	22089012	---- Eau de vie obtained from	30	2000 lt @ 50% MOP over 5 years	2000 lt @ 27% duty	2000 lt @ 24% duty	2000 lt @ 21% duty	2000 lt @ 18% duty	2000 lt @ 15% duty	2000 lt @ 15% duty	2000 lt @ 15% duty	2000 lt @ 15% duty	2000 lt @ 15% duty	2000 lt @ 15% duty
126	22089019	---- Other	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
127	22089021	---- In can	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
128	22089022	---- Spirit cooler obtained by	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
129	22089023	---- Spirit cooler obtained by	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
130	22089029	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC

131	22089031	---- In bulk for bottling purposes	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
132	22089039	---- Other	30	2500 litres @ 50% MOP (over 5yrs)	2500 litres @ 27% duty	2500 litres @ 24% duty	2500 litres @ 21% duty	2500 litres @ 18% duty	2500 litres @ 15% duty	2500 litres @ 15% duty	2500 litres @ 15% duty	2500 litres @ 15% duty	2500 litres @ 15% duty	2500 litres @ 15% duty
133	22089061	---- Obtained by mixing spirits of	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
134	22089069	---- Other	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
135	22089091	---- Obtained by mixing spirits of	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
136	22089099	---- Other	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
137	22090010	--- Spirit vinegar	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
138	22090090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
139	23091000	- Dog or cat food, put up for	15	50 tons @ 50% MOP over 5 yrs	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
140	23099020	--- Pet foods other than those of	15	50 tons @ 50% MOP over 5yrs	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
141	23099091	---- Poultry feed	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
142	24011000	- Tobacco, not	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
143	24012000	- Tobacco, partly or wholly	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
144	24013000	- Tobacco refuse	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

145	25010011	---- Refined	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
146	25010019	---- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
147	32081090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
148	32082090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
149	32089090	--- Other	15	50 tons at 50% MOP over 10 years	50 tons @ 14.25% duty	50 tons @ 13.5% duty	50 tons @ 12.75% duty	50 tons @ 12% duty	50 tons @ 11.25% duty	50 tons @ 10.5% duty	50 tons @ 9.75% duty	50 tons @ 9% duty	50 tons @ 8.25% duty	50 tons @ 7.5% duty
150	32091090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
151	32099090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
152	32100099	---- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
153	33061000	- Dentifrices(ayurvedic products india to revert on specific description)	15	50 tons@0% over 5 years	50 tons @ 12% duty	50 tons @ 9% duty	50 tons @ 6 %duty	50 tons @ 3%duty	50 tons @ 0% duty	50 tons @ 0% duty	50 tons @ 0% duty	50 tons @ 0% duty	50 tons @ 0% duty	50 tons @ 0% duty
154	34011190	--- Other	15	50 tons @ 50% MOP over 5 yrs	50 tons @ 13.5% duty	50 tons @ 12 % duty	50 tons @ 10.5 % duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
155	34011900	-- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
156	34012000	- Soap in other forms	15	50 tons at 50% mop over 5 yrs	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
157	34013000	- Organic surface-active products	15	50 tons at 50% mop over 5 yrs	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty

158	34022090	--- Other	15	50 tons @50% mop over 5 yrs	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
159	34052000	- Polishes, creams and similar	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
160	34053000	- Polishes and similar	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
161	34054000	- Scouring pastes and powders	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
162	34060000	Candle, tapers and the like.	15	25 tons GL over 5 years	25 tons @ 12% duty	25 tons @ 9 % duty	25 tons @ 6 % duty	25 tons @ 3% duty	25 ton @ 0% duty	25 ton @ 0% duty	25 ton @ 0% duty	25 ton @ 0% duty	25 ton @ 0% duty	25 ton @ 0% duty
163	36050000	Matches, other than pyrotechnic	15	50 tons @ 33% MOP over 5 years	50 tons @ 14% duty	50 tons @ 13% duty	50 tons @ 12% duty	50 tons @ 11% duty	50 tons @ 10% duty	50 tons @ 10% duty	50 tons @ 10% duty	50 tons @ 10% duty	50 tons @ 10% duty	50 tons @ 10% duty
164	39172100	-- Of polymers of ethylene	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
165	39172200	-- Of polymers of propylene	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
166	39172300	-- Of polymers of vinyl chloride	15	10 tons @ 50% MOP over 5 yrs	10 tons @ 13.5% duty	10 tons @ 12% duty	10 tons @ 10.5% duty	10 tons @ 9% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty
167	39172900	-- Of other plastics	15	50 tons @ 50% MOP over 10 yrs	50 tons @ 13.5 % duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
168	39173100	-- Flexible tubes, pipes and	15	10 tons @ 50% MOP over 5 yrs	10 tons @ 13.5% duty	10 tons @ 12% duty	10 tons @ 10.5% duty	10 tons @ 9% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty	10 tons @ 7.5% duty
169	39173200	-- Other, not	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC

		reinforced or												
170	39173300	-- Other, not reinforced or	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
171	39173900	-- Other	15	50 tons @ 50% MOP over 5 yrs	50 tons @ 13.5% duty	50 tons @ 12 % duty	50 tons @ 10.5 % duty	50 tons @ 9 % duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty	50 tons @ 7.5% duty
172	39174000	- Fittings	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
173	39232110	--- Carrier bags with handles,and	30	100 tons @50% MOP over 5 yrs	100 tons @ 27% duty	100 tons @ 24% duty	100 tons @ 21% duty	100 tons @ 18% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty
174	39232910	--- Carrier bags with handles,and	30	150 tons @ 50% mop over 5 yrs	150 tons @ 27% duty	150 tons @ 24% duty	150 tons @ 21% duty	150 tons @ 18% duty	150 tons @ 15% duty	150 tons @ 15% duty	150 tons @ 15% duty	150 tons @ 15% duty	150 tons @ 15% duty	150 tons @ 15% duty
175	39241000	- Tableware and kitchenware	15	200 tons@50% MOP over 5 yrs	200 tons @ 13.5% duty	200 tons @ 12% duty	200 tons @ 10.5% duty	200 tons @ 9% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty
176	39249060	--- Tablecloth	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
177	39249090	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
178	39252000	- Doors, windows and their frames	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
179	39253000	- Shutters, blinds (including	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
180	39259010	--- Toilet articles intended for	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
181	39259090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC

182	39261090	--- Other	10	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
183	39262020	--- Gloves	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
184	39264090	--- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
185	40151900	-- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
186	42021290	--- Other	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
187	42021900	-- Other	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
188	42022200	-- With outer surface of	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
189	42022900	-- Other	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
190	42023200	-- With outer surface of	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
191	42023900	-- Other	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
192	42029290	--- Other	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
193	42029900	-- Other	30	GL from 30% to 15% over 5 years	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%

194	44181000	- Windows, French-windows and	15	exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
195	44182000	- Doors and their frames and	15	exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
196	44185000	- Shingles and shakes	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
197	44186000	- Posts and beams	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
198	44189100	-- Of bamboo	15	exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
199	44189900	-- Other	15	exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
200	44191100	-- Bread boards, chopping boards	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
201	44191200	-- Chopsticks	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
202	44191900	-- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
203	44199000	- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
204	44201090	--- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
205	44209000	- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
206	46019300	-- Of rattan	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
207	46019400	-- Of other vegetable materials	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
208	46019900	-- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
209	46021100	-- Of bamboo	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
210	46021200	-- Of rattan	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

211	46021900	-- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
212	46029000	- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
213	48171000	- Envelopes	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
214	48172000	- Letter cards, plain postcards and	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
215	48173000	- Boxes, pouches, wallets and	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
216	48181010	--- In rolls of a width exceeding 15	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
217	48181090	--- Other	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
218	48182090	--- Other	30	100 tons @50% MOP over 5 yrs	100 tons @ 27% duty	100 tons @ 24% duty	100 tons @ 21% duty	100 tons @ 18% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty	100 tons @ 15% duty
219	48183000	- Tablecloths and serviettes	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
220	48189010	--- In rolls of a width exceeding 15	30	75 tons @ 50% MOP over 5 yrs	75 tons @ 27% duty	75 tons @ 24% duty	75 tons @ 21% duty	75 tons @ 18% duty	75 tons @ 15% duty	75 tons @ 15% duty	75 tons @ 15% duty	75 tons @ 15% duty	75 tons @ 15% duty	75 tons @ 15% duty
221	48189090	--- Other	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
222	48196000	- Box files, letter trays, storage	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
223	48201000	- Registers, account books, note	15	20 tons @ 0% over 5 years	20 tons @ 12% duty	20 tons @ 9 % duty	20 tons @ 6% duty	20 tons @ 3% duty	20 tons @ 0 %	20 tons @ 0% duty	20 tons @ 0 %	20 tons @ 0% duty	20 tons @ 0 %	20 tons @ 0%

224	48202000	- Exercise books	15	15 tons@ 0% over 5 yrs	15 tons @ 12 % duty	15 tons @ 9% duty	15 tons @ 6 % duty	15 tons @ 3 % duty	15 tons @ 0% duty	15 tons @ 0 % duty	15 tons @ 0% duty	15 tons @ 0 % duty	15 tons @ 0% duty	15 tons @ 0 % duty
225	48203000	- Binders (other than book	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
226	48204000	- Manifold business forms and	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
227	48205000	- Albums for samples or for	15	10 tons @ 50% MOP over 5 yrs	10 tons @ 13.5%	10 tons @ 12%	10 tons @ 10.5 %	10 tons @ 9 %	10 tons @ 7.5%	10 tons @ 7.5 %	10 tons @ 7.5%	10 tons @ 7.5 %	10 tons @ 7.5%	10 tons @ 7.5 %
228	48209000	- Other	15	10 tons @ 50% MOP over 5 yrs	10 tons @ 13.5%	10 tons @ 12%	10 tons @ 10.5 %	10 tons @ 9 %	10 tons @ 7.5%	10 tons @ 7.5 %	10 tons @ 7.5%	10 tons @ 7.5 %	10 tons @ 7.5%	10 tons @ 7.5 %
229	48236100	-- Of bamboo	30	1 ton @ 50% MOP over 5 yrs	1 ton @ 27% duty	1 ton @ 24% duty	1 ton @ 21% duty	1 ton @ 18% duty	1 ton @15% duty	1 ton @15% duty	1 ton @15% duty	1 ton @15% duty	1 ton @15% duty	1 ton @15% duty
230	48236990	--- Other	30	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
231	48239099	---- Other	30	50 tons@ 50% MOP over 5 yrs	50 tons @ 27% duty	50 tons @ 24% duty	50 tons @ 21% duty	50 tons @ 18% duty	50 tons @ 15% duty	50 tons @ 15% duty	50 tons @ 15% duty	50 tons @ 15% duty	50 tons @ 15% duty	50 tons @ 15% duty
232	49090000	Printed or illustrated postcards;	15	Reduction to 12.5% over 5 yrs	14.5%	14%	13.5%	13%	12.5%	12.50%	12.50%	12.50%	12.50%	12.50%
233	49119990	--- Other	15	Reduction to 12.5% over 5 yrs	14.5%	14%	13.5%	13%	12.5%	12.50%	12.50%	12.50%	12.50%	12.50%
234	63021000	- Bed linen, knitted or	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %

		crocheted												
235	63022100	-- Of cotton	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %
236	63022200	-- Of man-made fibres	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %
237	63022900	-- Of other textile materials	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %
238	63023100	-- Of cotton	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %
239	63023200	-- Of man-made fibres	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %
240	63023900	-- Of other textile materials	15	50% MOP over 5 yrs	13.5%	12 %	10.5 %	9 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5 %
241	63024000	- Table linen, knitted or crocheted	15	5 tons @ 33 % MOP over 5 years	5 tons @14% duty	5 tons @ 13% duty	5 tons@ 12% duty	5 tons @11% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty
242	63025100	-- Of cotton	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
243	63025300	-- Of man-made fibres	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
244	63025900	-- Of other textile materials	15	5 tons @ 33 % MOP over 5 years	5 tons @14% duty	5 tons @ 13% duty	5 tons@ 12% duty	5 tons @11% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty	5 tons @ 10% duty
245	63026000	- Toilet linen and kitchen linen, of	15	60 tons @ MOP 33% over 5 years	60 tons @14% duty	60 tons @ 13% duty	60 tons@ 12% duty	60 tons @11% duty	60 tons @ 10% duty	60 tons @ 10% duty	60 tons @ 10% duty	60 tons @ 10% duty	60 tons @ 10% duty	60 tons @ 10% duty
246	63029100	-- Of cotton	15	15 tons @ MOP 33%	15 tons @14%	15 tons @ 13%	15 tons @ 12% duty	15 tons @11%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10% duty	15 tons @ 10% duty	15 tons @ 10%

				over 5 years	duty	duty		duty	duty	duty	duty			duty
247	63029300	-- Of man-made fibres	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
248	63029900	-- Of other textile materials	15	25 tons GL over 5 years	25 tons @ 12 % duty	25 tons @ 9% duty	25 tons @ 6 % duty	25 tons @ 3 % duty	25 tons @ 0% duty	25 tons @ 0% duty	25 tons @ 0% duty	25 tons @ 0% duty	25 tons @ 0% duty	25 tons @ 0% duty
249	63031200	-- Of synthetic fibres	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
250	63031900	-- Of other textile materials	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
251	63039100	-- Of cotton	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
252	63039200	-- Of synthetic fibres	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
253	63039900	-- Of other textile materials	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
254	63041100	-- Knitted or crocheted	15	3 tons @ 33% MOP over 5 years	3 tons @ 14% duty	3 tons @ 13% duty	3 tons @ 12% duty	3 tons @ 11% duty	3 tons @ 10% duty	3 tons @ 10% duty	3 tons @ 10% duty	3 tons @ 10% duty	3 tons @ 10% duty	3 tons @ 10% duty
255	63041900	-- Other	15	10 tons GL over 5 years	10 tons @ 12% duty	10 tons @ 9% duty	10 tons @ 6% duty	10 tons @ 3% duty	10 tons @ 0% duty	10 tons @ 0% duty	10 tons @ 0% duty	10 tons @ 0% duty	10 tons @ 0% duty	10 tons @ 0% duty
256	63042000	- Bed nets specified in	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
257	63049190	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
258	63049290	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
259	63049390	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

260	63049990	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
261	66011000	- Garden or similar umbrellas	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
262	66019100	-- Having a telescopic shaft	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
263	66019900	-- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
264	67021090	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
265	67029090	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
266	68099090	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
267	68101100	-- Building blocks and bricks	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
268	68101900	-- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
269	68109100	-- Prefabricated structural	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
270	68109990	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
271	70071910	--- In sheets	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
272	70071990	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
273	70072910	--- In sheets	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
274	70072990	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
275	70080000	Multiple-walled insulating units	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
276	70140000	Signalling glassware and optical	30	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

277	70189090	--- Other	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
278	70199090	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
279	70200090	--- Other	15	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
280	72131020	--- Of circular cross-section	10	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%	10 000 tons @ 0%
281	72142020	--- Of circular cross-section	10	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
282	72161010	--- Galvanised	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
283	72162110	--- Galvanised	15	50 TONS @ MOP 50% over 10 years	50 tons @ 14.25% duty	50 tons @ 13.5% duty	50 tons @ 12.75% duty	50 tons @ 12% duty	50 tons @ 11.25% duty	50 tons @ 10.5% duty	50 tons @ 9.75% duty	50 tons @ 9% duty	50 tons @ 8.25% duty	50 tons @ 7.5% duty
284	72162210	--- Galvanised	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
285	72163110	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
286	72163190	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
287	72163210	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
288	72163290	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
289	72163310	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
290	72163390	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%

291	72164010	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
292	72164090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
293	72165010	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
294	72166110	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
295	72166910	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
296	72169110	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
297	72169910	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
298	73065010	--- Galvanised	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
299	73065090	--- Other	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%
300	73066110	--- Galvanised	15	200 tons@ 50% MOP over 5 yrs	200 tons @ 13.5% duty	200 tons @ 12% duty	200 tons @ 10.5% duty	200 tons @ 9% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty
301	73066190	--- Other	15	200 tons@ 50% MOP over 5 yrs	200 tons @ 13.5% duty	200 tons @ 12% duty	200 tons @ 10.5% duty	200 tons @ 9% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty
302	73066910	--- Galvanised	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
303	73066990	--- Other	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC

304	73069010	--- Galvanised	15	200 tons@ 50% MOP over 5 yrs	200 tons @ 13.5% duty	200 tons @ 12% duty	200 tons @ 10.5% duty	200 tons @ 9% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty	200 tons @ 7.5% duty
305	73069090	--- Other	15	200 tons@ GL over 10 yrs	200 tons @ 13.5% duty	200 tons @ 12% duty	200 tons @ 10.5% duty	200 tons @ 9% duty	200 tons @ 7.5% duty	200 tons @ 6% duty	200 tons @ 4.5% duty	200 tons @ 3% duty	200 tons @ 1.5% duty	200 tons @ 0%
306	73083000	- Doors, windows and their	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
307	73142000	- Grill, netting and fencing,	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
308	73231090	--- Other	15	50 tons at GL over 10 years	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 6% duty	50 tons @ 4.5% duty	50 tons @ 3% duty	50 tons @ 1.5% duty	50 tons @ 0%
309	73239190	--- Other	15	2 tons GL over 10 years	2 tons @ 13.5% duty	2 tons @ 12% duty	2 tons @ 10.5% duty	2 tons @ 9% duty	2 tons @ 7.5% duty	2 tons @ 6% duty	2 tons @ 4.5% duty	2 tons @ 3% duty	2 tons @ 1.5% duty	2 tons @ 0%
310	73239290	--- Other	15	10 tons at MOP 33% over 10 years	10 tons at @ 14.5%	10 tons at @ 14%	10 tons at @ 13.5%	10 tons at @ 13%	10 tons @ 12.5%	10 tons @ 12%	10 tons @ 11.5%	10 tons @ 11%	10 tons @ 10.5%	10 tons @ 10%
311	73239390	--- Other	15	50 tons GL over 10 years	50 tons @ 13.5% duty	50 tons @ 12% duty	50 tons @ 10.5% duty	50 tons @ 9% duty	50 tons @ 7.5% duty	50 tons @ 6% duty	50 tons @ 4.5% duty	50 tons @ 3% duty	50 tons @ 1.5% duty	50 tons @ 0%
312	73239490	--- Other	15	10 Tons at GL over 10 years	10 tons @ 13.5% duty	10 tons @ 12% duty	10 tons @ 10.5% duty	10 tons @ 9% duty	10 tons @ 7.5% duty	10 tons @ 6% duty	10 tons @ 4.5% duty	10 tons @ 3% duty	10 tons @ 1.5% duty	10 tons @ 0%
313	73239990	--- Other	15	100 tons GL over 10	100 tons @ 13.5%	100 tons @	100 tons @ 10.5%	100 tons @ 9%	100 tons @ 7.5%	100 tons @ 6%	100 tons @ 4.5%	100 tons @ 3%	100 tons @ 1.5%	100 tons @ 0%

				years	duty	12% duty	duty	duty		duty	duty	duty	duty	
314	74181090	--- Other	15	10 Tons at MOP 33% over 10 years	10 tons at @ 14.5% duty	10 tons at @ 14% duty	10 tons at @ 13.5% duty	10 tons at @ 13% duty	10 tons @ 12.5% duty	10 tons @ 12% duty	10 tons @ 11.5% duty	10 tons @ 11% duty	10 tons @ 10.5% duty	10 tons @ 10% duty
315	76101000	- Doors, windows and their	15	GL at MOP 33% over 10 years	14.5%	14.0%	13.5%	13.0%	12.5%	12.0%	11.5%	11.0%	10.5%	10.0%
316	76151090	--- Other	15	GL MOP 33% over 10 years	14.5%	14.0%	13.5%	13.0%	12.5%	12.0%	11.5%	11.0%	10.5%	10.0%
317	83100090	--- Other	15	1 ton GL over 10 years	1 ton @ 13.5% duty	1 ton @ 12% duty	1 ton @ 10.5% duty	1 ton @ 9% duty	1 ton @ 7.5%	1 ton @ 6% duty	1 ton @ 4.5% duty	1 ton @ 3% duty	1 ton @ 1.5% duty	1 ton @ 0%
318	85391000	- Sealed beam lamp units	30	Immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
319	85392110	of 0.8 or more for non-directional	30	Reduction from 30% to 15% over 5 yrs	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
320	85392120	of 1.2 or more for directional	30	Reduction from 30% to 15% over 5 yrs	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
321	85392190	--- Other	30	Reduction from 30% to 15% over 5 yrs	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
322	85392210	--- Of an Energy	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

		Efficiency Index												
323	85392220	of 1.2 or more for directional	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
324	85392290	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
325	85392910	of 0.8 or more for non-directional	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
326	85392920	of 1.2 or more for directional	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
327	85392990	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
328	85393990	--- Other	30	Reduction from 30% to 15% over 5 yrs	27%	24%	21%	18%	15%	15%	15%	15%	15%	15%
329	85394100	-- Arc-lamps	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
330	85394900	-- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
331	87021091	---- New	10	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
332	87021099	---- Second-hand	10	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
333	87022091	---- New	5	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
334	87022099	---- Second-hand	5	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
335	87023091	---- New	5	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
336	87023099	---- Second-hand	5	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
337	87024091	---- New	5	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
338	87024099	---- Second-hand	5	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
339	87029091	---- New	10	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

340	87029099	---- Second-hand	10	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
341	87071000	- For the vehicles of heading	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
342	87079090	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
343	87089920	--- Canopy	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
344	94012090	--- Other	30	5000 pieces @ 50% MOP(over 5 yrs)	5000 pieces @ 27% duty	5000 pieces @ 24% duty	5000 pieces @ 21% duty	5000 pieces @ 18% duty	5000 pieces @ 15% duty	5000 pieces @ 15% duty	5000 pieces @ 15% duty	5000 pieces @ 15% duty	5000 pieces @ 15% duty	5000 pieces @ 15% duty	
345	94013000	- Swivel seats with variable	15	GL over 5 years	12%	9%	6%	3%	0%	0%	0.00%	0%	0.00%	0%	
346	94014000	- Seats other than garden	30	GL over 5 years	24%	18%	12%	6%	0%	0%	0%	0%	0%	0%	
347	94015200	-- Of bamboo	30	GL over 5 years	24%	18%	12%	6%	0%	0%	0%	0%	0%	0%	
348	94015300	-- Of rattan	30	GL over 5 years	24%	18%	12%	6%	0%	0%	0%	0%	0%	0%	
349	94015900	-- Other	30	750 pieces @ 50% MOP over 5 yrs	750 pieces @ 27% duty	750 pieces @ 24% duty	750 pieces @ 21% duty	750 pieces @ 18% duty	750 pieces @ 15% duty	750 pieces @ 15% duty	750 pieces @ 15% duty	750 pieces @ 15% duty	750 pieces @ 15% duty	750 pieces @ 15% duty	
350	94016100	-- Upholstered	30	9000 pieces @ 50% MOP over 5 yrs	9000 pieces @ 27% duty	9000 pieces @ 24% duty	9000 pieces @ 21% duty	9000 pieces @ 18% duty	9000 pieces @ 15% duty	9000 pieces @ 15% duty	9000 pieces @ 15% duty	9000 pieces @ 15% duty	9000 pieces @ 15% duty	9000 pieces @ 15% duty	
351	94016900	-- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
352	94017100	-- Upholstered	30	750 pieces @ 50% MOP	750 pieces @	750 pieces	750 pieces @	750 pieces @	750 pieces @	750 pieces @	750 pieces @	750 pieces @	750 pieces @ 15%	750 pieces @ 15%	750 pieces @

				over 5 yrs	27% duty	@ 24% duty	21% duty	18% duty	15% duty	15% duty	15% duty	duty	duty	15% duty
353	94017900	-- Other	30	30000 pieces @ 50% MOP over 5 yrs	30000 tons @ 27% duty	30000 tons @ 24% duty	30000 tons @ 21% duty	30000 @ 18% duty	30000 tons @ 15% duty	30000 tons @ 15% duty	30000 tons @ 15% duty	30000 tons @ 15% duty	30000 tons @ 15% duty	30000 tons @ 15% duty
354	94018090	--- Other	30	48000 pieces @ 50% MOP over 5 yrs	48000 tons @ 27% duty	48000 tons @ 24% duty	48000 tons @ 21% duty	48000 tons @ 18% duty	48000 tons @ 15% duty	48000 tons @ 15% duty	48000 tons @ 15% duty	48000 tons @ 15% duty	48000 tons @ 15% duty	48000 tons @ 15% duty
355	94019000	- Parts	30	500 tons @ 50% MOP over 5 yrs	500 tons @ 27% duty	500 tons @ 24% duty	500 tons @ 21% duty	500 tons @ 18% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty
356	94031010	--- Desk and computer tables	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
357	94031090	--- Other	30	120 tons @ 50% MOP over 5 yrs	120 tons @ 27%	120 tons @ 24%	120 tons @ 21%	120 tons @ 18%	120 tons @ 15%	120 tons @ 15%	120 tons @ 15%	120 tons @ 15%	120 tons @ 15%	120 tons @ 15%
358	94032010	--- Small hanging food safes,	15	3 Tons at MOP 50% over 10 years	3 tons @ 14.25% duty	3 tons @ 13.5% duty	3 tons @ 12.75% duty	3 tons @ 12% duty	3 tons @ 11.25% duty	3 tons @ 10.5% duty	3 tons @ 9.75% duty	3 tons @ 9% duty	3 tons @ 8.25% duty	3 tons @ 7.5% duty
359	94032050	--- Desk and computer tables	15	10 Tons at MOP 50% over 10 years	10 tons @ 14.25% duty	10 tons @ 13.5% duty	10 tons @ 12.75% duty	10 tons @ 12% duty	10 tons @ 11.25% duty	10 tons @ 10.5% duty	10 tons @ 9.75% duty	10 tons @ 9% duty	10 tons @ 8.25% duty	10 tons @ 7.5% duty
360	94032090	--- Other	30	1600 tons @ 50% MOP over 5 yrs	1600 tons @ 27% duty	1600 tons @ 24% duty	1600 tons @ 21% duty	1600 tons @ 18% duty	1600 tons @ 15% duty	1600 tons @ 15% duty	1600 tons @ 15% duty	1600 tons @ 15% duty	1600 tons @ 15% duty	1600 tons @ 15% duty

361	94033010	--- Desk and computer tables	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
362	94033090	--- Other	30	500 tons at@ 50% MOP over 5 yrs	500 tons @ 27% duty	500 tons @ 24% duty	500 tons @ 21% duty	500 tons @ 18% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty	500 tons @ 15% duty
363	94034000	- Wooden furniture of a kind	30	1000 pieces @ 50% MOP over 5 yrs	1000 tons @ 27% duty	1000 tons @ 24% duty	1000 tons @ 21% duty	1000 tons @ 18%vduty	1000 tons @ 15% duty	1000 tons @ 15% duty	1000 tons @ 15% duty	1000 tons @ 15% duty	1000 tons @ 15% duty	1000 tons @ 15% duty
364	94035000	- Wooden furniture of a kind	30	7000 pieces @ 50% MOP over 5 yrs	7000 tons @ 27% duty	7000 tons @ 24% duty	7000 tons @ 21% duty	7000 tons @ 18% duty	7000 tons @ 15% duty	7000 tons @ 15% duty	7000 tons @ 15% duty	7000 tons @ 15% duty	7000 tons @ 15% duty	7000 tons @ 15% duty
365	94036010	--- Small hanging food safes,	15	MOP 50% over 10 years	14.25%	13.50%	12.75%	12%	11.25%	10.50%	9.75%	9%	8.25%	7.50%
366	94036090	--- Other(furniture completely knocked down conditions) customs to create specific HS code	30	Reduction from 30% to 15% over 5 yrs	27	24	21	18	15	15	15	15	15	15
367	94037010	--- Small hanging food safes,	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
368	94037090	--- Other	30	200 tons @ 50% MOP over 5 years	200 tons @ 27% duty	200 tons @ 24% duty	200 tons @ 21% duty	200 tons @ 18% duty	200 tons @ 15% duty	200 tons @ 15% duty	200 tons @ 15% duty	200 tons @ 15% duty	200 tons @ 15% duty	200 tons @ 15% duty
369	94038290	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

370	94038390	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
371	94038990	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
372	94039000	- Parts	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
373	94041000	- Mattress supports	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
374	94042190	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
375	94042990	--- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
376	94049090	--- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
377	94051090	--- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
378	94052090	--- Other	15	Reduction to 12.5% over 5 years	14.5%	14.0%	13.5%	13.0%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
379	94054090	--- Other	15	GL over 10 years	13.50%	12.00%	10.50%	9%	7.50%	6.00%	4.50%	3%	1.50%	0.00%
380	94056000	- Illuminated signs,	15	Exclusion	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC	EXC
381	94059190	--- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
382	94059290	--- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
383	94059990	--- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
384	95043019	---- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
385	95043099	---- Other	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
386	95049020	--- Casino tables, croupier's	30	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
387	95069910	--- Swimming	15	GL over 5	12%	9%	6%	3%	0%	0%	0%	0%	0%	0%

		pools		years										
388	96034000	- Paint, distemper, varnish or	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
389	96039000	- Other	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
390	96131000	- Pocket lighters, gas fuelled,	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
391	96132000	- Pocket lighters, gas fuelled,	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
392	96138000	- Other lighters	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
393	96139000	- Parts	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
394	96140000	Smoking pipes (including pipe	15	immediate	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**ANNEX 1 A – LIST OF PRODUCTS TO BE NEGOTIATED FOR ADDITIONAL  
MARKET ACCESS**

- **Sugar**
- **Food preparations**
- **Rum**
- **Beer**
- **Fruit wine**
- **Textiles (denim)**
- **Garments**
- **Medical devices**
- **Pasta**
- **Jewelry**
- **Soap and Detergent**

**ANNEX 2 - SCHEDULE OF SPECIFIC TARIFF COMMITMENTS OF INDIA ON TRADE IN GOODS**

S.No	HS 8 digit	Description	MFN 2019	Category	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
1	3023900	Other	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2	3028990	--- Other	30.0 %	5% RED in 5 yrs	25.0 %	20.0 %	15.0 %	10.0 %	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
3	3034100	-- Albacore or longfinned tunas (Thunnusalalunga)	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
4	3034200	-- Yellowfin tunas (Thunnusalbacares)	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
5	3034300	Skipjack or stripe-bellied bonito	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
6	3034400	Bigeye tunas ( <i>Thunnusobesus</i> )	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
7	3034600	Southern bluefin tunas ( <i>Thunnusmaccoyii</i> )	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

8	3044940	Fresh and chilled fish fillets, of Tuna, Monkfish, Hake fish and Salmon	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
9	3044990	Fresh and chilled fish fillets, of Tuna, Monkfish, Hake fish and Salmon	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
10	3035700	Sword fish (Xiphiasgladius)	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
11	3038300	Tooth fish (Dissostichus spp.)	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	3038900	Other	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
13	3048500	Toothfish (Dissostichus spp.)	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
14	3048700	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito [Euthynnus (Katsuwonus) pelamis]	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
15	3048990	Other	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex

16	3049100	Swordfish (Xiphiasgladius)	30.0 %	Exclu sion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
17	3049200	Toothfish (Dissostichus spp.)	30.0 %	Exclu sion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
18	3049900	Other	30.0 %	10yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
19	3054900	-- Other	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20	3056990	Other	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
21	6031100	-- Roses	60.0 %	10 yrs TE	54.0 %	48.0 %	42.0 %	36.0 %	30.0 %	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
22	6031200	-- Carnations	60.0 %	10 yrs TE	54.0 %	48.0 %	42.0 %	36.0 %	30.0 %	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
23	6031300	-- Orchids	60.0 %	10 yrs TE	54.0 %	48.0 %	42.0 %	36.0 %	30.0 %	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
24	6031400	-- Chrysanthemums	60.0 %	10 yrs TE	54.0 %	48.0 %	42.0 %	36.0 %	30.0 %	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

25	6031500	-- Lilies (Lilium spp.)	60.0 %	10 yrs TE	54.0 %	48.0 %	42.0 %	36.0 %	30.0 %	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
26	6031900	-- Other	60.0 %	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%	15 tons @ 30%
27	6042000	- Fresh	30.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
28	8043000	- Pineapples	30.0 %	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%	1000 tons @ 10%
29	8109060	--- Lychees	30.0 %	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%	250 tons @ 10%
30	9051000	- Neither crushed nor ground	30.0 %	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%	15 tons @ 10%
31	9052000	- Crushed or ground	30.0 %	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%	1 ton @ 10%
32	15041010	--- Cod Liver Oil	30.0	10 yrs	27.0	24.0	21.0	18.0	15.0	12.0	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE	%	%	%	%	%	%									
33	15041091	---- Squid Liver Oil	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
34	15041099	---- Other	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
35	15042010	--- Fish Body Oil (Crude)	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
36	15042020	--- Fish Body Oil (Refined) having following quality parameters: (i) Free Fatty Acids < 0.10% (as Oleic Acid); Moisture < 0.5%; (iii) Perozide value (PV) <10 milli equivalent/kg of oil; (iv) Eicosapentaenoic Acid EPA + Docosaphexaenoic Acid DHA 5-15% by	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
37	15042090	--- Other	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

38	16041410	--- Tunas	30.0 %																
39	16041490	--- Other	30.0 %	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%	7000 tons @0%
40	16042000	- Other prepared or preserved fish	30.0 %																
41	17011490	Ex: Speciality Sugar	100.0 %	40000 tons @ 10%	15000 tons @ 10%	30000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%	40000 tons @ 10%
42	17019100	-- Refined sugar containing added flavouring or colouring matter	100.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
43	17019990	--- Other	100.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
44	17031000	- Cane molasses	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
45	19019010	--- Other malt extract	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
46	19019090	--- Other	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

47	19021100	-- Containing eggs	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
48	19021900	-- Other	30.0 %	10 yrs TE	27.0 %	24.0 %	21.0 %	18.0 %	15.0 %	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
49	19022010	--- Cooked	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
50	19022090	--- Other	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
51	19023010	--- Dried	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
52	19023090	--- Other	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
53	19053100	-- Sweet biscuits	45.0 %	10 yrs TE	40.5 %	36.0 %	31.5 %	27.0 %	22.5 %	18.0 %	13.5 %	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
54	19053211	---- Coated with chocolate or containing chocolate	45.0 %	10 yrs TE	40.5 %	36.0 %	31.5 %	27.0 %	22.5 %	18.0 %	13.5 %	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
55	19053219	---- Other	45.0 %	10 yrs TE	40.5 %	36.0 %	31.5 %	27.0 %	22.5 %	18.0 %	13.5 %	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

56	19053290	--- Other	45.0 %	10 yrs TE	40.5 %	36.0 %	31.5 %	27.0 %	22.5 %	18.0 %	13.5 %	9.0%	4.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
57	19059010	--- Pastries and Cakes	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
58	19059020	--- Biscuits not elsewhere specified or included	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
59	19059030	--- Extruded or expanded products, savoury or salted	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
60	19059040	--- Papad	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
61	19059090	--- Other	30.0 %	7 yrs TE	25.7 %	21.4 %	17.1 %	12.9 %	8.6%	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
62	20019000	- Other	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
63	20071000	- Homogenised preparations	30.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
64	20079910	--- Mango	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
65	20079920	--- Guava	30.0	5 yrs	24.0	18.0	12.0	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE	%	%	%												
66	20079930	--- Pine apple	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
67	20079940	--- Apple	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
68	20079990	--- Other	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
69	20082000	--- Pine apple	30.0 %	5 yrs TE	24.0 %	18.0 %	12.0 %	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
70	20089911	---- Mango	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
71	20089912	---- Lemon	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
72	20089913	---- Orange	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
73	20089914	---- Pineapple	30.0 %	5% RED in 7	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

				yrs															
74	20089919	---- Other	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
75	20089991	---- Fruit cocktail	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
76	20089992	---- Grapes	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
77	20089993	---- Apples	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
78	20089994	---- Guava	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
79	20089999	---- Other	30.0 %	5% RED in 7 yrs	26.4 %	22.9 %	19.3 %	15.7 %	12.1 %	8.6%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

80	21069011	---- Sharbat	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
81	21069019	---- Other	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
82	21069020	--- Pan-masala	150.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
83	21069030	--- Betel-nut powder known as Supari	150.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
84	21069040	--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and maltodextrine syrup	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
85	21069050	--- Compound preparations for making beverages (non-alcoholic)	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
86	21069060	--- Food flavouring material	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%

87	21069070	--- Churna for pan	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
88	21069080	--- Custard powder	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
89	21069091	---- Diabetic Foods	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
90	21069092	---- Sterilized or pasteurized Millstone	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
91	21069099	---- Other	150.0%	15 yrs TE	140.0%	130.0%	120.0%	110.0%	100.0%	90.0%	80.0%	70.0%	60.0%	50.0%	40.0%	30.0%	20.0%	10.0%	0.0%
92	22021010	--- Aerated Waters	30.0%	5 yrs TE	24.0%	18.0%	12.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
93	22021020	--- Lemonade	30.0%	5 yrs TE	24.0%	18.0%	12.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
94	22021090	--- Other	30.0%	5 yrs TE	24.0%	18.0%	12.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
95	22030000	Beer made from malt	100.0%	2,000,000 litres	2,000,000 litres @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @	2.0 million @

				@ 25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
96	22060000	Ex: fruit wine	150.0%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%	5000 litres @ 50%
97	22071011	--- Concentrates of alcoholic beverages	150.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
98	22071019	--- Other	150.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
99	22071090	--- Other	150.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
100	22072000	- Ethyl alcohol and other spirits, denatured, of any strength	30.0%	5 yrs TE	24.0%	18.0%	12.0%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
101	22084011	---- Rum	150.0%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%	1.50 million litres @ 50%
102	22084012	---- Other	150.0%																
103	22084091	---- Rum	150.0%																
104	22084092	---- Other	150.0%																

			0%																
105	22087011	---- Liguers	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
106	22087012	---- Cordials	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
107	22087091	---- Liguers	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
108	22087092	---- Cordials	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
109	22089011	---- Tequila	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
110	22089012	---- Indenatured ethyl alcohol	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP

111	22089019	---- Other	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
112	22089091	---- Tequila	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
113	22089092	---- Indenatured ethyl alcohol	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
114	22089099	---- Other	150.0%	50% MOP in 5 yrs	10% MOP	20% MOP	30% MOP	40% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP	50% MOP
115	22090010	--- Brewed vinegar	30.0%	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
116	22090020	--- Synthetic vinegar	30.0%	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
117	22090090	--- Other	30.0%	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
118	23012011/19	fish meal unfit for human consumption	30.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex

119	30049011	---- Of Ayurvedic system	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
120	30049012	---- Of Unani system	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
121	30049013	---- Of Siddha system	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
122	30049014	---- Of Homoeopathic system	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
123	30049015	---- Of bio-chemic system	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
124	30049021	---- Anthelmintics and preperations thereof	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
125	30049022	---- Metronidazole	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
126	30049023	---- Tinidazole	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

127	30049024	---- Secnidazole	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
128	30049025	---- DiloxamideFuroate	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
129	30049026	---- Sodium Stibogluconate	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
130	30049027	---- Pentamidine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
131	30049029	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
132	30049031	---- Promethazine, Chlorpheniramine, Astemizole and Ceteirizine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
133	30049032	---- Sodium bicarbonate, Magnesium hydroxide (Milk of Magnesia), Magnesium carbonate, Magnesium trisilicate,	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		Aluminium hydroxide gel, Magaldarate and combinations thereof																	
134	30049033	---- Cimetidine, Rantidine, Nizatidine and Roxatidine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
135	30049034	---- Omeprazole and Lansoprazole	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
136	30049035	---- Dicyclomine, Metoclopramide and Dexamethasone and Ondansetron	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
137	30049036	---- Chenodiol and Ursodiol	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
138	30049039	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
139	30049041	---- Cyclophosphamide	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
140	30049042	---- Methotrexate, 5-Fluorouracil (5-FU)	10.0	10 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		and Ftorafur	%	TE															
141	30049043	---- Bincristine and Vinblastine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
142	30049044	---- Paclitaxel and Docetaxel	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
143	30049045	---- Etoposide	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
144	30049046	---- Actimycin D (Dacetnomycin) and Doxorubicin	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
145	30049047	---- L-Asparaginase, Cisplatin and Carboplatin	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
146	30049048	---- Tamoxifen	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
147	30049049	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
148	30049051	---- Isoniazid	10.0 %	10 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

				TE																
149	30049052	---- Rifampin	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
150	30049053	---- Pyrazimamide and Ethambutol	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
151	30049054	---- Streptomycin	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
152	30049055	---- Dapsone (DDS), Acedapsone (DADDs), Solopson and Clofazimine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
153	30049056	---- ChloroquineAmodia quine, Mefloquine, Quinine, Chloroquamide, Pyrimethamine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
154	30049057	---- Other Antitubercular drugs	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
155	30049058	---- Other Antileprotic drugs	10.0 %	10 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

				TE															
156	30049059	---- Other Antimalarial drugs	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
157	30049061	---- Analgin with or without other compounds such as paracetamol	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
158	30049062	---- Acetyl salicylic acid (Aspirin) and formulations thereof	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
159	30049063	---- Ibuprofen with or without paracetamol or other compounds	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
160	30049064	---- Oxyphenbutazone, Phenyl butazone and formulations thereof	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
161	30049065	---- Indomethacin	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
162	30049066	---- Maphenamic acid, dactofenac sodium, Piroxicam, Tenoxicam and	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		Meloxicam																	
163	30049067	---- Ketorolac, Nimesulide, Mabumetone and Nefopam	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
164	30049069	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
165	30049071	---- Captopril, Enalapril, Lisimopril, Perindopril and Ramipril	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
166	30049072	---- Verapamil, Nifedipine, Amlodipine and Lacidipine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
167	30049073	---- Losartam	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
168	30049074	---- Propranolol, Metoprolol, Atenolol and Labetalol	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
169	30049075	---- Prazosin, Terazosin, Phentolamine and	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		Phenoxybenzamine																	
170	30049076	---- Clonidine, Methyldopa	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
171	30049077	---- Hydralazine, Minoxidil and Diazoxide	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
172	30049079	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
173	30049081	---- Phenobarbitone, Memphobarbitone, Primidone, Phenytoin, Carbamazepine, Ethosuximide, Valporica acid (Sodium valporate), Diazepam, Lamotrigine, Gabapentin, Bigabatin, Phenacemide, Trimethadione and Acetazolamide	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
174	30049082	---- Other Antiepileptic drugs	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

175	30049083	---- Sulpha drugs not elsewhere specified or included	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
176	30049084	---- Preparations of Enzymes	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
177	30049085	---- Veterinary medicinal preparations, not for human use, not elsewhere specified or included	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
178	30049086	---- Oral rehydration salts	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
179	30049087	---- Antibacterial formulations, not elsewhere specified or included	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
180	30049088	---- Sedatives	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
181	30049089	---- Tranquilizers	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

182	30049091	---- Salbutamol, Terbutaline, Ephedrine, Salmeterol and Methyl xanthismes	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
183	30049092	---- Plasma expanders	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
184	30049093	---- Chloropheniramine Maleate, with or without other compounds (excluding steroids and alkaloids)	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
185	30049094	---- Theophylline, Aminophylline and other Broncho dilators	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
186	30049095	---- Carcinotherapeutic drugs not elsewhere specified or included	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
187	30049096	---- Ketamine	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
188	30049099	---- Other	10.0	10 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE															
189	30051010	--- Adhesive gauze	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
190	30051090	--- Adhesive tape	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
191	30059010	--- Cotton wool, medicated	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
192	30059020	--- Poultice of kaolin	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
193	30059030	--- Lint, medicated	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
194	30059040	--- Bandages	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
195	30059050	--- Burn therapy dressing soaked in protective gel	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
196	30059060	--- Micro pores surgical tapes	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
197	30059070	--- Corn removers and callous removers	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

198	30059090	--- Other	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
199	30064000	- Dental cements and other dental fillings; Bone reconstruction cements	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
200	31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
201	31055900	-- Other	5.0%	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
202	32081010	--- Enamels	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
203	32081020	--- Lacquers	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
204	32081030	--- Varnishes	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
205	32081090	--- Other	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
206	32082010	--- Enamels	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

207	32082020	--- Lacquers	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
208	32082030	--- Varnishes	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
209	32082090	--- Other	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
210	32089011	---- Nitrocellulose lacquers	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
211	32089019	---- Other	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
212	32089021	---- Synthetic enamel, ultra white paints	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
213	32089022	---- Synthetic enamel, othe colours	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
214	32089029	---- Other	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
215	32089030	--- Lacquers	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
216	32089041	---- Insulating varnish	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

217	32089049	---- Other	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
218	32089050	---- Slip agents	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
219	32089090	---- Other	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
220	32091010	--- Acrylic emulsion	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
221	32091090	--- Other	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
222	32099010	--- Dispersion paints	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
223	32099020	--- Emulsion paints not elsewhere specified or included	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
224	32099090	--- Other	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
225	34011110	--- Medicated toilet soaps	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
226	34011120	--- Shaving soaps other than shaving cream	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

227	34011190	--- Other	10.0 %	EIF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
228	34011911	---- Industrial soap	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
229	34011919	---- Other	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
230	34011920	--- Flakes, chips and powder:	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
231	34011930	--- Tablets and cakes	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
232	34011941	---- Household soaps	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
233	34011942	---- Laundry soaps	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

234	34011990	--- Other	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
235	34012000	- Soap in other forms	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
236	34013011	---- Medicated toilet soaps	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
237	34013012	---- Shaving cream and shaving gel	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
238	34013019	---- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
239	34013090	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
240	34021900	-- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
241	34022010	--- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		organic surface-active agents																	
242	34022020	--- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
243	34022090	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
244	34029011	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
245	34029012	---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

246	34029019	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
247	34029020	--- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foo	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
248	34029030	--- Penetrators	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
249	34029041	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

250	34029042	---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
251	34029049	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
252	34029051	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
253	34029052	---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
254	34029059	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

255	34029091	---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
256	34029092	---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
257	34029099	---- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
258	39172110	--- Tubes of polyethylene	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
259	39172190	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
260	39172200	-- Of polymers of propylene	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
261	39172310	--- Seamless tubes	10.0	3 yrs	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE															
262	39172390	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
263	39172910	--- Seamless tube of copolymers of vinyl acetate and vinyl chloride	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
264	39172920	--- Seamless tubes of polymers and copolymers of polystyrene	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
265	39172930	--- Tube of cellulose nitrate and celluloid, whether or not plasticised	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
266	39172940	--- Tube of cellulose acetate/ acetate butyrate	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
267	39172950	--- Tubes of vinyl plastics	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
268	39172990	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
269	39173910	--- Of condensation or rearrangement polymerization	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		products, whether or not chemically modified																	
270	39173920	--- Of addition polymerisation products	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
271	39173990	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
272	39174000	- Fittings	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
273	39191000	- In rolls of a width not exceeding 20 cm	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
274	39199010	--- Plastic stickers, whether or not printed, embossed, or impregnated	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
275	39199020	--- Cellulose adhesive tape	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
276	39199090	--- Other	15.0 %	5% RED	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

277	39201011	---- Rigid, plain	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
278	39201012	---- Flexible, plain	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
279	39201019	---- Other	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
280	39201091	---- Rigid, plain	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
281	39201092	---- Flexible, plain	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
282	39201099	---- Other	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
283	39211100	Other plates, sheets, film, foil and strip of plastics, Cellular : Of polymers of styrene	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
284	39211900	-- Of other plastics	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

285	39219010	--- Thermocol	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
286	39219021	---- Rigid, lacquered	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
287	39219022	---- Flexible, lacquered	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
288	39219023	---- Rigid, metallised	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
289	39219024	---- Flexible, metallised	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
290	39219025	---- Rigid, laminated	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
291	39219026	---- Flexible, laminated	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
292	39219029	---- Other	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
293	39219031	---- Rigid, lacquered	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
294	39219032	---- Flexible, lacquered	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
295	39219033	---- Rigid, metallised	10.0	Exclu	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex

			%	sion															
296	39219034	---- Flexible, metallised	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
297	39219035	---- Rigid, laminated	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
298	39219036	---- Flexible, laminated	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
299	39219039	---- Other	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
300	39219091	---- Rigid, lacquered	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
301	39219092	---- Flexible, lacquered	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
302	39219093	---- Rigid, metallised	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
303	39219094	---- Flexible, metallised	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
304	39219095	---- Rigid, laminated	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
305	39219096	---- Flexible, laminated	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex

306	39219099	---- Other	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
307	39231010	--- Plastic container for audio/ video cassettes, cassette tapes, floppy disc and similar articles	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
308	39231020	--- Watch-box, jewellery box and similar container of plastics	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
309	39231030	--- Insulated ware	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
310	39231040	--- Packing for accommodating connectors	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
311	39231090	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
312	39232100	-- Of polymers of ethylene	15.0 %	10 yrs TE	13.5 %	12.0 %	10.5 %	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

313	39232990	--- Other	15.0 %	15 yrs TE	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%
314	39233010	--- Insulated ware	15.0 %	5% RED	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
315	39233090	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
316	39235010	--- Caps and closures for bottles	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
317	39235090	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
318	39239010	--- Insulated ware	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
319	39239020	--- Aseptic bags	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

320	39239090	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
321	39269010	--- PVC belt conveyor	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
322	39269021	---- Of polyurethane foam	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
323	39269029	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
324	39269031	---- Of polyurethane foam	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
325	39269039	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
326	39269041	---- Of polyurethane foam	15.0 %	5% RED in 5	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

				yrs															
327	39269049	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
328	39269051	---- Of polyurethane foam	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
329	39269059	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
330	39269061	---- Of polyurethane foam	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
331	39269069	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
332	39269071	---- Of polyurethane foam	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

333	39269079	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
334	39269080	--- Polypropylene articles, not elsewhere specified or included	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
335	39269091	---- Of polyurethane foam	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
336	39269099	---- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
337	42021910	--- Travel goods (Trunks, suit-cases, sports bags, and other similar items) of leather	15.0 %	10 yrs TE	13.5 %	12.0 %	10.5 %	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
338	42021920	--- Toilet cases	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
339	42021930	--- Satchels	15.0 %	5% RED in 5	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

				yr																
340	42021940	--- Brief cases (other than plastic moulded)	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
341	42021950	--- Executive cases	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
342	42021960	--- Vanity cases	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
343	42021990	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
344	42022110	--- Hand bags for ladies	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
345	42022120	--- Vanity bags	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

346	42022190	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
347	42022910	--- Hand bags of other materials excluding wickerwork/ basket work	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
348	42022990	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
349	42023110	--- Jewellery boxes	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
350	42023120	--- Wallets and purses of leather	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
351	42023190	--- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
352	42029100	-- With outer surface of leather or of	15.0 %	5% RED in 5	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

		composition leather :		yrs															
353	42029200	-- With outer surface of plastic sheeting or of textile materials	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
354	42029900	-- Other	15.0 %	5% RED in 5 yrs	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
355	42031010	--- Jackets and jerseys	10.0 %	5% RED in 5 yrs	9.0%	8.0%	7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
356	42031090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
357	42050011	---- Welt	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
358	42050019	---- Other	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
359	42050020	--- Leather sofa cover	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
360	42050090	--- Other	10.0 %	5% RED	9.5%	9.0%	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

361	44209010	--- Wood marquetry and inlaid wood	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
362	44209090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
363	48191010	--- Boxes	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
364	48191090	--- Other	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
365	48192010	--- Cartons, boxes, cases, intended for the packing of match sticks	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
366	48192020	--- Boxes	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
367	48192090	--- Other	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
368	48196000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

369	48211010	--- Paper tags	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
370	48211020	--- Labels	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
371	48211090	--- Other	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
372	48219010	--- Labels	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
373	48219090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
374	49019900	-- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
375	49119910	--- Hard copy (printed) of computer software	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
376	49119920	--- Plan and drawing for architectural engineering, industrial commercial, topographical or similar purpose reproduced with aid	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		of computer or any other devices																	
377	49119990	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
378	52051110	Grey	20.0 %	10 yrs TE	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
379	52054410	Grey	20.0 %	10 yrs TE	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
380	52081230	shirting fabrics	25.0 %	5% RED in 5 yrs	21.0 %	17.0 %	13.0 %	9.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
381	52081990	Other   Bleached:	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
382	52082990	Other   Dyed:	25.0 %	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
383	52083990	Other   Of yarn of different colours	25% or Rs. 150 per kg., whic	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			heve r is highe r																
384	52084230	Shirting fabrics	25% or Rs. 22/ m2, whic heve r is highe r	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
385	52084929	Other	25% or Rs. 200 per kg., whic heve r is highe r	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
386	52085990	Other	25% or Rs. 50/ m2 whic heve	5% RED in 5 yrs	21.0 %	17.0 %	13.0 %	9.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			r is higher																
387	52094200	-- Denim	25% or Rs. 25 per sq. m. whichever is higher	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
388	52102990	Other   Dyed:	25.0 %	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
389	52111110	Shirting fabrics	25.0 %	5 yrs TE	20.0 %	15.0 %	10.0 %	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
390	52111900	Other fabrics	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
391	52112010	Shirting fabrics	25.0 %	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
392	52113990	Other   Of yarns of different colours	25% or Rs. 150	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			per kg, whichever is higher																
393	52114130	Shirting	25% or Rs. 44/m <sup>2</sup> , whichever is higher	5% RED	23.0%	21.0%	19.0%	17.0%	15.0%	13.0%	11.0%	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
394	52114200	Denim	25% or Rs. 18/m <sup>2</sup> , whichever is higher	5% RED	23.0%	21.0%	19.0%	17.0%	15.0%	13.0%	11.0%	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
395	52114330	Shirting fabrics	25% or Rs. 40/	5% RED	23.0%	21.0%	19.0%	17.0%	15.0%	13.0%	11.0%	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			m2, whichever is higher																
396	52114990	Other	25% or Rs. 150/kg, whichever is higher	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
397	52115110	Shirting fabrics	25% or Rs. 18/m2, whichever is higher	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
398	52115220	Shirting fabrics	25% or Rs. 18/m2, whichever is higher	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			heve r is highe r																
399	52115990	Other	25% or Rs. 18.m 2, whic heve r is highe r	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
400	54083300	Of yarns of different colours	25% or Rs. 10/ m2, whic heve r is highe r	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
401	55161200	Dyed	25% or Rs. 35/ m2, whic heve r is	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			higher																
402	60024000	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25.0 %	5 yrs TE	20.0 %	15.0 %	10.0 %	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
403	60029000	Other	25.0 %	5 yrs TE	20.0 %	15.0 %	10.0 %	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
404	60032000	of cotton	25.0 %	5 yrs TE	20.0 %	15.0 %	10.0 %	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
405	60041000	of artificial fibres	25.0 %	7 yrs TE	21.4 %	17.9 %	14.3 %	10.7 %	7.1%	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
406	60062200	Dyed	25.0 %	7 yrs TE	21.4 %	17.9 %	14.3 %	10.7 %	7.1%	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
407	60063200	Dyed	25.0 %	7 yrs TE	21.4 %	17.9 %	14.3 %	10.7 %	7.1%	3.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
408	61021000	- Of wool or fine animal hair	25% or Rs. 595 per piece whichever is	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source	7.5 million pieces at zero duty with source

			higher	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	ing of 5 million	
409	61022000	- Of cotton	25% or Rs. 425 per piece which ever is higher	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	yarn/fabric from India, and 2.5 million yarn/fabric from any other country.#	
410	61029010	--- Of silk	25.0 %																	
411	61029090	--- Other	25.0 %																	
412	61033200	-- Of cotton	25.0 %																	
413	61033300	-- Of synthetic fibres	25.0 %																	
414	61034300	-- Of synthetic fibres	25.0 %																	
415	61034910	--- Of silk	25.0 %																	

416	61034920	--- Of artificial fibres	25.0 %															
417	61034990	--- Other	25.0 %															
418	61044300	-- Of synthetic fibres	25% or Rs. 255 per piece whichever is higher															
419	61045910	--- Of silk	25% or Rs. 110 per piece whichever is higher															
420	61045920	--- Of artificial fibres	25% or Rs. 110 per															

			piece whic heve r is high er																
421	61045990	--- Of other fibres	25% or Rs. 110 per piece whic heve r is high er																
422	61051010	--- Shirts, hand crocheted	25% or Rs. 83 per piece whic heve r is high er																
423	61051020	--- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	25% or Rs. 83																

			per piece whichever is higher																
424	61051090	--- Other	25% or Rs. 83 per piece whichever is higher																
425	61052010	--- Of synthetic fibres	25% or Rs. 83 per piece whichever is higher																
426	61052020	--- Of artificial fibres	25% or Rs.																

			83 per piece whic heve r is highe r																
427	61059010	--- Of silk	25% or Rs. 90 per piece whic heve r is highe r																
428	61059090	--- Other	25% or Rs. 90 per piece whic heve r is highe r																
429	61061000	- Of cotton	25% or																

			Rs. 90 per piece whic heve r is high er																
430	61062010	--- Of synthetic fibres	25% or Rs. 25 per piece whic heve r is high er																
431	61062020	--- Of artificial fibres	25% or Rs. 25 per piece whic heve r is high er																
432	61069010	--- Of silk	25%																

			or Rs. 135 per piece whic heve r is highe r																
433	61069020	--- Of wool or fine animal hair	25% or Rs. 135 per piece whic heve r is highe r																
434	61069090	--- Other	25% or Rs. 135 per piece whic heve r is highe r																

435	61091000	- Of cotton	25% or Rs. 45 per piece whic heve r is highe r															
436	61099010	--- Of synthetic fibres	25% or Rs. 50 per piece whic heve r is highe r															
437	61099020	--- Of artificial fibres	25% or Rs. 50 per piece whic heve r is highe r															

438	61099030	--- Of silk	25% or Rs. 50 per piece whic heve r is highe r															
439	61099040	--- Of wool or fine animal hair	25% or Rs. 50 per piece whic heve r is highe r															
440	61099090	--- Other	25% or Rs. 50 per piece whic heve r is highe r															

441	61101110	--- Jerseys	25% or Rs. 275 per piece whic heve r is highe r															
442	61101120	--- Sweaters and cardigans	25% or Rs. 275 per piece whic heve r is highe r															
443	61101190	--- Other	25% or Rs. 275 per piece whic heve r is highe r															

444	61101200	-- Of Kashmir (cashmere) goats	25% or Rs. 275 per piece whichever is higher															
445	61101900	-- Other	25% or Rs. 275 per piece whichever is higher															
446	61109000	- Of other textile materials	25% or Rs. 105 per piece whichever is higher															

447	61112000	- Of cotton	25.0 %																
448	61113000	- Of synthetic fibres	25.0 %																
449	61119010	--- Of silk	25.0 %																
450	61119020	--- Of artificial fibres	25.0 %																
451	61119090	--- Other	25.0 %																
452	61123100	-- Of synthetic fibres	25.0 %																
453	61123910	--- Of silk	25.0 %																
454	61123920	--- Of artificial fibres	25.0 %																
455	61123990	--- Other	25.0 %																
456	61124100	-- Of synthetic fibres	25.0 %																
457	61124910	--- Of silk	25.0																

			%																
458	61124920	--- Of artificial fibres	25.0 %																
459	61124990	--- Other	25.0 %																
460	62031100	-- Of wool or fine animal hair	25% or Rs. 1100 per piece whichever is higher																
461	62031200	-- Of synthetic fibres	25% or Rs. 1100 per piece whichever is higher																
462	62031910	--- Of cotton	25% or																

			Rs. 1100 per piece whic heve r is highe r																
463	62031990	--- Other	25% or Rs. 1100 per piece whic heve r is highe r																
464	62032200	-- Of cotton	25% or Rs. 145 per piece whic heve r is highe r																
465	62033100	-- Of wool or fine	25%																

		animal hair	or Rs. 815 per piece whic heve r is highe r																
466	62033200	-- Of cotton	25% or Rs. 440 per piece whic heve r is highe r																
467	62033300	-- Of synthetic fibres	25% or Rs. 320 per piece whic heve r is highe r																

468	62033910	--- Of silk	25% or Rs. 755 per piece whic heve r is highe r															
469	62033990	--- Other	25% or Rs. 755 per piece whic heve r is highe r															
470	62034100	-- Of wool or fine animal hair	25% or Rs. 285 per piece whic heve r is highe r															

471	62034200	-- Of cotton	25% or Rs. 135 per piece whic heve r is highe r															
472	62034300	-- Of synthetic fibres	25% or Rs. 110 per piece whic heve r is highe r															
473	62034910	--- Of silk	25% or Rs. 110 per piece whic heve r is highe r															

474	62034990	--- Other	25% or Rs. 110 per piece whic heve r is highe r															
475	62042911	---- Sequinned or beaded	25.0 %															
476	62042919	---- Other	25.0 %															
477	62042990	--- Other	25.0 %															
478	62043100	-- Of wool or fine animal hair	25% or Rs. 370 per piece whic heve r is highe r															

479	62043200	-- Of cotton	25% or Rs. 650 per piece whic heve r is highe r															
480	62043300	-- Of synthetic fibres	25% or Rs. 390 per piece whic heve r is highe r															
481	62043911	---- Sequinned or beaded with chattons or embroidered	25% or Rs. 350 per piece whic heve r is highe r															

482	62043919	---- Other	25% or Rs. 350 per piece whic heve r is highe r															
483	62043990	--- Other	25% or Rs. 350 per piece whic heve r is highe r															
484	62044110	--- House coats and like dresses	25% or Rs. 145 per piece whic heve r is highe r															

485	62044120	--- Blazers	25% or Rs. 145 per piece whic heve r is highe r															
486	62044190	--- Other	25% or Rs. 145 per piece whic heve r is highe r															
487	62044210	--- House coats and like dresses	25% or Rs. 116 per piece whic heve r is highe r															

488	62044220	--- Dresses	25% or Rs. 116 per piece whic heve r is highe r															
489	62044290	--- Other	25% or Rs. 116 per piece whic heve r is highe r															
490	62044310	--- House coats and the like	25% or Rs. 145 per piece whic heve r is highe r															

491	62044390	--- Other	25% or Rs. 145 per piece whic heve r is highe r															
492	62044400	-- Of artificial fibres	25% or Rs. 145 per piece whic heve r is highe r															
493	62045100	-- Of wool or fine animal hair	25% or Rs. 485 per piece whic heve r is highe r															

494	62045200	-- Of cotton	25.0 %																
495	62045300	-- Of synthetic fibres	25.0 %																
496	62045910	--- Of silk	25.0 %																
497	62045990	--- Other	25.0 %																
498	62046110	--- Trousers, slacks and shorts	25% or Rs. 285 per piece whichever is higher																
499	62046190	--- Other	25% or Rs. 285 per piece whichever is higher																

			r																
500	62046200	-- Of cotton	25% or Rs. 135 per piece whic heve r is high er																
501	62046300	-- Of synthetic fibres	25.0 %																
502	62046911	---- Sequinned or beaded or embroidered	25% or Rs. 135 per piece whic heve r is high er																
503	62046919	---- Other	25% or Rs. 135 per piece																

			whic heve r is highe r																
504	62046990	--- Other	25% or Rs. 135 per piece whic heve r is highe r																
505	63021010	--- Of cotton	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
506	63021090	--- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
507	63022110	--- Handloom	25% or Rs. 108 per piece whic heve r is	5% RED in 5 yrs	21.0 %	17.0 %	13.0 %	9.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

			higher																	
508	63022190	--- Other	25% or Rs. 108 per piece whichever is higher	5% RED	23.0%	21.0%	19.0%	17.0%	15.0%	13.0%	11.0%	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
509	63022200	-- Of man-made fibres	25.0%	5% RED in 5 yrs	21.0%	17.0%	13.0%	9.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
510	63022900	-- Of other textile materials	25.0%	10 yrs TE	22.5%	20.0%	17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
511	63024010	--- Of silk	25.0%	10 yrs TE	22.5%	20.0%	17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
512	63024020	--- Of wool or fine animal hair	25.0%	10 yrs TE	22.5%	20.0%	17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
513	63024030	--- Of cotton	25.0%	10 yrs	22.5%	20.0%	17.5%	15.0%	12.5%	10.0%	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE	%	%	%	%	%	%									
514	63024040	--- Of man-made fibres	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
515	63024090	--- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
516	63025110	--- Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
517	63025190	--- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
518	63041100	-- Knitted or crocheted	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
519	63041910	--- Bedsheets and bed cover, of cotton	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
520	63041920	--- Bedspreads of silk	25.0 %	5 yrs TE	20.0 %	15.0 %	10.0 %	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
521	63041930	--- Bedsheets and bed cover, of man-made fibres	25.0 %	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

522	63041940	--- Bed sheets and Bed covers of cotton, Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
523	63041990	--- Other	25.0 %	5% RED	23.0 %	21.0 %	19.0 %	17.0 %	15.0 %	13.0 %	11.0 %	9.0%	7.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
524	63049110	--- Silk belt	25.0 %	3 yrs TE	16.7 %	8.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
525	63049120	--- Woollen cushion cover	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
526	63049190	--- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
527	63049211	---- Of Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
528	63049219	---- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
529	63049221	---- Of Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
530	63049229	---- Other	25.0 %	10 yrs	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

				TE															
531	63049231	---- Of Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
532	63049239	---- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
533	63049241	---- Of Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
534	63049249	---- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
535	63049250	--- Terry towel	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
536	63049260	--- Towels, other than terry type	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
537	63049270	--- Mosquito nets	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
538	63049281	---- Of Handloom	25.0 %	10 yrs	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

				TE															
539	63049289	---- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
540	63049291	---- Of Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
541	63049299	---- Other	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
542	63049300	-- Not knitted or crocheted, of synthetic fibres	25.0 %	5% RED in 5 yrs	21.0 %	17.0 %	13.0 %	9.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
543	63049910	--- Silk cushion covers	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
544	63049991	---- Of silk, Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
545	63049992	---- Of wool, Handloom	25.0 %	10 yrs TE	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
546	63049999	---- Other	25.0	10 yrs	22.5	20.0	17.5	15.0	12.5	10.0	7.5%	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE	%	%	%	%	%	%										
547	65050090	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
548	70159010	--- Clock and watch glasses and similar glasses, curved, bent hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
549	70159020	--- Glass for sun glasses	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
550	70159090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
551	71023910	--- Diamond (other than industrial diamond) cut or otherwise worked but not mounted or set	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
552	71023990	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

553	71049000	- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
554	71131110	--- Jewellery with filigree work	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
555	71131120	--- Silver Jewellery with gems	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
556	71131130	--- Other articles of Jewellery	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
557	71131190	--- Parts	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
558	71131910	--- Of gold, unstudded	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
559	71131920	--- Of gold, set with pearls	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
560	71131930	--- Of gold set with diamonds	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
561	71131940	--- Of gold, set with other precious and semi-precious stones	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
562	71131950	--- Of platinum, unstudded	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

563	71131960	--- Of other precious metals	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
564	71131990	--- Parts	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
565	71141110	--- Articles	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
566	71141120	--- Parts	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
567	71141910	--- Articles of gold	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
568	71141920	--- Articles of platinum	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
569	71141930	--- Articles of other precious metal	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
570	71142010	--- Articles clad with gold	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
571	71142020	--- Other articles	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
572	71142030	--- Parts	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
573	71159010	--- Laboratory and	10.0	10	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		industrial articles of precious metal	%	10 yrs TE															
574	71159020	--- Spinneret's made mainly of gold	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
575	71159090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
576	71161000	- Of natural or cultured pearls	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
577	71162000	- Of precious or semi-precious stones (Natural, synthetic or reconstructed)	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
578	71171910	--- Bangles	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
579	71171920	--- German silver jewellery	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
580	71171990	--- Other	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
581	71179010	--- Jewellery set with imitation pearls or imitation or synthetic stones	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

582	71179090	--- Other	20.0 %	5% RED	18.5 %	17.0 %	15.5 %	14.0 %	12.5 %	11.0 %	9.5%	8.0%	6.5%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
583	73069011	---- Of iron	15.0 %	5 yrs TE	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
584	73069019	---- Other	15.0 %	5 yrs TE	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
585	73069090	--- Other	15.0 %	5 yrs TE	12.0 %	9.0%	6.0%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
586	76101000	- Doors windows and their frames and thresholds for doors	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
587	85287211	Other, colour: Television set of screen size upto 36 cm	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
588	85287212	Television set of screen size exceeding 36cm but not exceeding 54cm	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
589	85287213	Television set of screen size exceeding 54 cm but not exceeding 68cm	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
590	85287214	Television set of screen size	20.0	Exclu	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex

		exceeding 68 cm but not exceeding 74cm	%	sion															
591	85287215	Television set of screen size exceeding 74 cm but not exceeding 87cm	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
592	85287216	Television set of screen size exceeding 87 cm but not exceeding 105cm	20.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
593	85340000	Printed circuits	0.0%	3 yrs TE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
594	85365010	--- Control and switch gear	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
595	85365020	--- Other switches of plastic	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
596	85365090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
597	85369010	--- Motor starters for AC motors	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

598	85369020	--- Motor starters for DC motors	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
599	85369030	--- Junction boxes	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
600	85369090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
601	87060039	---- Other	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
602	87060041	---- For three-wheeled motor vehicle	10.0 %	Exclusion	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex	Ex
603	88040010	--- Parachutes (including dirigible-parachutes and paragliders) and parts and accessories thereof	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
604	88040020	--- Rotochutes; parts and accessories thereof	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
605	90014010	--- Polarised glass	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

606	90014090	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
607	90015000	- Spectacle lenses of other materials	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
608	90031100	-- Of plastics	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
609	90031900	-- Of other materials	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
610	90039000	- Parts	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
611	90041000	- Sunglasses	20.0 %	3 yrs TE	13.3 %	6.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
612	90049010	--- Passive night vision goggles	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
613	90049020	--- Prismatic eyeglasses for reading	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
614	90049090	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
615	90182000	- Ultra-violet or infra-red ray apparatus	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

616	90183100	-- Syringes, with or without needles	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
617	90183210	--- Needles for suture	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
618	90183220	--- Hollow needles, for injection, aspiration, biopsy and transfusion	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
619	90183230	--- Hileriovenus fistula needle	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
620	90183290	--- Other	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
621	90183910	--- Catheters (for urine, stool)	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
622	90183920	--- Cardiac catheters	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
623	90183930	--- Cannulae	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
624	90183990	--- Other	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
625	90185010	--- Ophthalmoscope	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

626	90185020	--- Tonometers	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
627	90185030	--- Ophthalmic laser	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
628	90185090	--- Other	7.5%	3 yrs TE	5.0%	2.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
629	90189011	---- Instrument and apparatus for measuring blood pressure	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
630	90189012	---- Stethoscopes	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
631	90189019	---- Other	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
632	90189021	---- Bone saws, drills, trephines and burns	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
633	90189022	---- Knives, scissors and blades	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
634	90189023	---- Forceps, forcep clamps, clips, needle holders, introducers,	7.5%	10 yrs	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		cephalotribe bone holding and other holding instruments		TE																
635	90189024	---- Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
636	90189025	---- Retractors, spatulaprobes, hooks dialators, sounds, mallets	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
637	90189029	---- Other	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
638	90189031	---- Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
639	90189032	---- Blood transfusion apparatus	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
640	90189033	---- Haemofiltration instrument	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

641	90189041	---- Anesthetic apparatus and instruments	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
642	90189042	---- ENT precision instruments	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
643	90189043	---- Acupuncture apparatus	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
644	90189044	---- Endoscopes	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
645	90189091	---- Hilarial and venous shunt	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
646	90189092	---- Baby incubator	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
647	90189093	---- Heart-lung machine	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
648	90189094	---- Defibrillators	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

649	90189095	---- Fibrescopes	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
650	90189096	---- Laproscope	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
651	90189097	---- Vetrasonicliphotripsy instruments	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
652	90189098	---- Apparatus for nerve stimulation	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
653	90189099	---- Other	7.5%	10 yrs TE	6.8%	6.0%	5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
654	90212900	-- Other	7.5%	5 yrs TE	6.0%	4.5%	3.0%	1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
655	91031000	- Electrically operated	20.0 %	5 yrs TE	16.0 %	12.0 %	8.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
656	91052900	-- Other	20.0 %	7 yrs TE	21.4 %	17.9 %	14.3 %	10.7 %	7.1%	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
657	91081100	-- With mechanical display only or with a device to which a mechanical display	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

		can be incorporated																	
658	91081900	-- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
659	91089000	- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
660	91091010	--- Of alarm clocks	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
661	91091090	--- Other	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
662	91099000	- Other	10.0 %	7 yrs TE	8.6%	7.1%	5.7%	4.3%	2.9%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
663	91118000	- Other cases	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
664	91131000	- Of precious metal or of metal clad with precious metal	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
665	91132010	--- Parts	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
666	91132090	--- Other	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
667	91139010	--- Parts	10.0	10	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	yrs TE															
668	91139090	--- Other	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
669	91141010	--- For watches	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
670	91141020	--- For clocks	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
671	91143010	--- For watches	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
672	91143020	--- For clocks	10.0 %	10 yrs TE	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
673	91149030	--- Jewels	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
674	91149091	--- For watches	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
675	91149092	--- For clocks	10.0 %	3 yrs TE	6.6%	3.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
676	95030010	--- Of wood	20.0	10 yrs	18.0	16.0	14.0	12.0	10.0	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

			%	TE	%	%	%	%	%										
677	95030020	--- Of metal	20.0 %	10 yrs TE	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
678	95030030	--- Of plastics	20.0 %	10 yrs TE	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
679	95030090	--- Other	20.0 %	10 yrs TE	18.0 %	16.0 %	14.0 %	12.0 %	10.0 %	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
680	96033010	--- Artists' brushes	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
681	96033020	--- Brushes for the application of cosmetics	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
682	96033090	--- Other	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
683	96180000	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	10.0 %	5 yrs TE	8.0%	6.0%	4.0%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## **ANNEX 2 A – LIST OF PRODUCTS TO BE NEGOTIATED FURTHER FOR MARKET ACCESS**

- Plastics and articles thereof
- Aluminium and articles thereof
- Articles of iron or steel
- Iron and steel
- Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
- Toys, games and sports requisites; parts and accessories thereof
- Printed books, newspapers, pictures and other products of the printing industry; manuscripts,
- Glass and glassware
- Other made-up textile articles; sets; worn clothing and worn textile articles; rags
- Paper and paperboard; articles of paper pulp, of paper or of paperboard
- Wood and articles of wood; wood charcoal

## ANNEX 3 - BILATERAL SAFEGUARD MEASURES

### ARTICLE 1: TITLE

1. The provisions under this Annex 3 shall be known as Bilateral Safeguards Measures.

### ARTICLE 2: DEFINITIONS

For the purposes of this Annex:

"**domestic industry**" shall be understood to mean the producers as a whole of the like or directly competitive products operating in the territory of the Party, or those whose collective output of the like or directly competitive products constitutes a major proportion of the total domestic production of such products;

"**MFN**" means "most favoured nation" treatment in accordance with Article I of GATT 1994;

"**MFN applied rate**" means the MFN rate applied by either Party in accordance with its Schedule of Concessions under Article II of GATT 1994;

"**serious injury**" shall be understood to, mean the significant overall impairment in the position of a domestic industry;

"**threat of serious injury**" shall be understood to mean the serious injury that is clearly imminent, based on facts and not merely on allegation, conjecture or remote possibility.

### ARTICLE 3: CONDITIONS FOR APPLICATION OF BILATERAL SAFEGUARD MEASURES

1. The Parties can apply, safeguard measures under the conditions established in this Annex, when the imports of a product under preferential terms have increased in such quantities, absolute or relative to, domestic production of the importing Party under such conditions that the imports, from the exporting Party alone cause or threaten to cause serious injury to the importing Party's domestic industry.
2. Bilateral safeguard measures shall be applied following an investigation by the competent authorities of the importing Party under the procedures established in this Annex.
3. No Party may apply with respect to the same product at the same time –
  - (a) a bilateral safeguard measure and

- (b) a measure under article XIX of GATT 1994 and the WTO Agreement on Safeguards.

#### **ARTICLE 4: EXCEPTION**

Bilateral safeguard measures may not be applied to any product in the first year after the tariff preferences negotiated under the Agreement come into force.

#### **ARTICLE 5: IMPOSITION OF A BILATERAL SAFEGUARD MEASURE**

If as a result of the reduction or elimination of the customs duty under this Agreement, an originating product of a Party is being imported into the territory of the other Party as referred to in Paragraph 1 of Article 3, such Party may:

- (a) suspend the further reduction of any rate of customs duty on that product provided for under this Agreement; or
- (b) increase the rate of customs duty on that product to a level not to exceed the lesser of:
  - (i) the MFN applied rate of customs duty on that product in effect at the time the measure is taken; and
  - (ii) the MFN applied rate of customs duty on that product in effect on the day immediately preceding the date of entry into force of this Agreement.

#### **ARTICLE 6: PERIOD OF APPLICATION**

1. The total period of application of a bilateral safeguard measure, including the period of application of any provisional measure shall not exceed two years, save that in exceptional circumstances, the period may be extended by up to an additional two years, to a total maximum of four years from the date of first imposition of the measure if the investigating authorities determine in conformity with procedures set out in paragraph 2 of Article 8, that the safeguard measure continues to be necessary to prevent or remedy serious injury or threat thereof, and to facilitate adjustment provided that there is evidence that the industry is adjusting.
2. No bilateral safeguard shall be applied again to the import of a product under preferential treatment which has been subject to such a measure unless the period of non-application is at least of one year from the end of the previous measure.

#### **ARTICLE 7: IMPORTS PRIOR TO APPLICATION OF THIS ANNEX**

The bilateral safeguard measures applied in accordance with this Annex shall not affect the imports, which have been cleared by the Customs Authority of importing Party prior to the date of entry into force of the measure.

## **ARTICLE 8: INVESTIGATION**

1. A Party proposing to apply a definitive bilateral safeguard measure shall provide adequate opportunity for prior consultations to the exporting Party.
2. The investigation under this Article shall be conducted in accordance with Articles 3 and 4.2 of the WTO Agreement on Safeguards, with such adaptations and modifications as may be necessary.
3. Where factors other than increased preferential imports are causing injury to the domestic industry, such injury shall not be attributed to the increased preferential imports.
4. The investigation shall be promptly terminated and no measure taken if imports of the subject product represent less than 3 per cent of total imports<sup>9</sup>

## **ARTICLE 9: DURATION OF INVESTIGATION AND DATE OF FINAL DECISION**

The period between the date of publication of the decision to initiate the investigation under Article 8 and the publication of the final decision shall not exceed one year.

## **ARTICLE 10: TRANSPARENCY AND CONFIDENTIALITY**

1. Each Party shall establish or maintain transparent, effective and equitable procedures for the impartial and reasonable application of safeguard measures, in compliance with the provisions of this Annex.
2. Any information which is by nature confidential or which is provided on a confidential basis shall, upon cause being shown, be treated as such by the competent authorities. Such information shall not be disclosed without permission of the party submitting it. Parties providing confidential information may be requested to furnish non-confidential summaries thereof or, if such parties indicate that such information cannot be summarized, the reasons why a summary cannot be provided. However, if the competent authorities find that a request for confidentiality is not warranted and if the party concerned is either unwilling to make the information public or to authorize its disclosure in generalized or summary form, the authorities may disregard such information unless it can be demonstrated to their satisfaction from appropriate sources that the information is correct.

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<sup>9</sup> The time frame to be used for calculating the applicable percentages shall be the 12-month period prior to the filing of the petition.

## **ARTICLE 11: PROVISIONAL SAFEGUARDS**

1. In critical circumstances where delay may cause damage which would be difficult to repair, a Party, after prior notification to the other Party, may take a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that increased preferential imports have caused or are threatening to cause serious injury to the importing Party's domestic industry.
2. The duration of the provisional measure taken under paragraph (1) shall not exceed two hundred (200) days, during which period the requirements of this Annex shall be met.
3. Where, the final determination concludes that there was no serious injury or threat thereof to domestic industry caused by imports under preferential terms, the increased tariff, if collected under the provisional measures, shall be promptly refunded.

## **ARTICLE 12: NOTIFICATION**

1. A Party shall immediately notify the other Party by a written notice or by electronic communication upon: -
  - (a) initiating an investigatory process relating to serious injury or threat thereof and the reasons for it;
  - (b) making a finding of serious injury or threat thereof caused by increased imports;
  - (c) taking a decision to apply a provisional or definitive safeguard measure.

In making the notification referred to in paragraph (1), the Party proposing to apply a safeguard measure shall provide the other Party with all pertinent information, which shall include evidence of serious injury or threat thereof caused by the increased imports, precise description of the product involved and the proposed measure, proposed date of introduction and expected duration, as applicable.

## **ARTICLE 13: COMPETENT AUTHORITY**

The competent authority referred to in this Annex shall be:

- (a) in the case of India, the Directorate General of Trade Remedies or its successor.
- (b) in the case of Mauritius, the Director, Trade Policy or its successor.

## ANNEX 4 - MINIMUM REQUIRED INFORMATION

1. Name and Address of the Exporter /Manufacturer:

2. Registration Number:

3. Country of origin:

*All cost and price figures are to be shown in United States of America dollars (\$)/national currency*

4. Export Product-wise general information:

S. No.	Description of	Model/Brand	HS code	FOB value

5. Good - wise material cost information (to be furnished for each good listed in Para 4 above):

A	B	C	D	E	F	G	H
Sl. no.	Description of component, materials, inputs, parts or produce	Quantity and Unit	Unit CIF Value	Total CIF Value	HS Code (at six digit level)	Supplier's name and address	Country of Origin of the component, materials, inputs, parts or produce

In column H, the entry shall be made to indicate the Country of Origin in terms of the Rules of Origin as one of the following: -

- (i) India;
- (ii) Other Party;
- (iii) non-originating materials used in production.

6. Calculation

(i) Value of non-originating materials used in production as a percentage of FOB value: \_\_\_\_\_

(ii) Value of originating materials as a percentage of FOB value:  
\_\_\_\_\_

7. Description of the manufacturing process:

## **DECLARATION**

I declare that the information provided by me as above is true and correct.

I will permit, as and when required, inspection of our factory/good and undertake to maintain up to date costing records.

Signature, Name and Designation of the signatory

## **FOR OFFICIAL USE**

The particulars given above have been checked, verified by the records maintained by the applicant and found to be correct. On the strength of this evidence, the applicant is eligible to claim that the products have originated from \_\_\_\_\_ as shown in serial number 3 above in terms of the provisions of Rules of Origin of the Agreement.

Place and Date:

Signature and Name of the Competent Authority with Official Seal

## ANNEX 5 - PRODUCT SPECIFIC RULES

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 1	Live animals.	WO
Chapter 2	Meat and edible meat offal.	WO
Ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	WO
Ex 030449	Other (Fresh and chilled fish fillets, of Tuna, Monkfish, Hake fish and Salmon)	CTH
Ex 030487	Other (Frozen fillets of Skipjack and Bonito)	CTH and 25% VA
Ex 030489	Other (Frozen fillets of Yellowfin tuna, frozen pieces, chunks of fish, fillets & steak of Rainbow Runner & Dorade)	CTH
Ex 030499	Other (Yellowfin tuna bellies, offcuts, steak, Skipjack offcuts, Bigeye tuna bellies, Ailes de Raie; Hareng; Ques de Lotte; Cabillaud; Salmon; 'Grenadier en tranche', Albacore)	CTH and 25% VA
Ex 030569	-- Other (Snoek (barracouta) (Thyrsites atun)	CTH
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
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 fruits or melons.	WO
080132	-- Shelled (Cashew kernel)	CTSH
Ex Chapter 9	Coffee, tea, maté and spices.	WO
090520	- Crushed or ground (Vanilla)	CTSH
Chapter 10	Cereals.	WO
Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten.	WO

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	WO
Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	WO
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	WO
150410	- Fish-liver oils and their fractions	CC
150420	- Fats and oils and their fractions, of fish, other than liver oils	CC
Ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	WO
1603	Extracts and Juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates:	CC
160431	-- Caviar	CC
160432	-- Caviar substitutes	CC
160414	-- Tunas, skipjack and bonito (Sarda spp.):	CTH
160420	- Other prepared or preserved fish:	CTH
Ex Chapter 17	Sugars and sugar confectionery.	CTSH or 40% VA
170112	Raw Sugar not containing added flavoring or colouring matter --Beet sugar	WO
170113	-- Cane sugar as specified in footnote <sup>10</sup>	WO

<sup>10</sup>Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 690 or more but less than 930 . The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane

HS Code	Description of product	Product Specific Rules (PSRs)
Ex 170114	Other cane sugar -- <i>Demerara sugar</i> <sup>11</sup> -- <i>Soft sugar</i> <sup>12</sup>	40% VA s.t 40% cap on imported sugar
170199	Other refined sugar not containing added flavouring or colouring matter	CTSH or 40% VA
Ex Chapter 18	Cocoa and cocoa preparations	WO
1803	Cocoa paste, whether or not defatted.	CTH or 35% VA
1804	Cocoa butter, fat and oil	CTH or 35% VA
1805	Cocoa powder, not containing added sugar or other sweetening matter.	CTH or 35% VA
1806	Chocolate and other food preparations containing cocoa.	CTH or 35% VA
Ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	WO
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	CC
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,	CC

<sup>11</sup>**Demerara sugar**” means unrefined Golden Brown non-GMO centrifugal cane sugar in solid form not containing added flavouring or colouring matter. It contains 97 % or more by weight of sucrose determined by the polarimetric method and a sulphite content expressed as Sulphur dioxide not exceeding 10 ppm. The sugar has not been subjected to ionizing radiation and is suitable for direct consumption without further processing.

<sup>12</sup>Soft sugar” means unrefined fine grain non-GMO centrifugal cane sugar in solid form with moisture content of at least 0.4% and not containing added flavouring or colouring matter. It contains 84% or more by weight of sucrose determined by the polarimetric method and a sulphite content expressed as Sulphur dioxide not exceeding 10 ppm. The sugar has not been subjected to ionizing radiation and is suitable for direct consumption without further processing.

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
	rice paper and similar products.	
Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants.	WO
200190	- Other: (Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid, other than cucumbers and gherkins)	CC
200710	- Homogenised preparations	CC
200799	Other(Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other than its homogeneous preparations)	CC
200820	- Pineapples	CC
200899	Other(Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, , other than palm hearts, cranberries and mixtures	CC
Ex Chapter 21	Miscellaneous edible preparations.	WO
210690	Other food preparation	CTH and 35% VA
Ex Chapter 22	Beverages, spirits and vinegar.	WO
2203	Beer made from malt.	CC and 35%VA
2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	CC and 35%VA
2207	Undenatured ethyl alcohol of an alcoholic	CC and 35%VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
	strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	CC and 35%VA
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	CC and 35%VA
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder.	WO
Ex 230120	Fish meal	CC or 35%VA
Ex230990	- Other (Feeds for fish, marine animals)	CC
Chapter 24	Tobacco and manufactured tobacco substitutes.	WO
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	CTH or 35% VA
Chapter 26	Ores, slag and ash.	CTH or 35% VA
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.	CTH or 35% VA
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	CTH or 35% VA
Chapter 29	Organic chemicals.	CTH or 35% VA
Chapter 30	Pharmaceutical products.	CTH or 40% VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
Chapter 31	Fertilisers.	CTH or 35% VA
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	CTH or 35% VA
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	CTH or 35% VA
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 35% VA
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	CTH or 35% VA
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	CTH or 35% VA
Chapter 37	Photographic or cinematographic goods.	CTH or 35% VA
Chapter 38	Miscellaneous chemical products.	CTH or 35% VA
Chapter 39	Plastics and articles thereof.	CTH or 35% VA
Ex Chapter 40	Rubber and articles thereof.	CTH and 35% VA
400110	- Natural rubber latex, whether or not pre-vulcanised	WO

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
400121	-- Smoked sheets	WO
400122	-- Technically specified natural rubber (TSNR)	WO
400129	Other(Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip, other than smoked sheets and TSNR)	WO
Chapter 41	Raw hides and skins (other than furskins) and leather.	CTH or 35% VA
Ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut).	CC and 35 % VA
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	CC or 35% VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	CC or 35% VA
4205	Other articles of leather or of composition leather:	CC or 35% VA
Chapter 43	Furskins and artificial fur; manufactures thereof.	CTH and 35% VA
Chapter 44	Wood and articles of wood; wood charcoal.	CTH or 35% VA
Chapter 45	Cork and articles of cork.	CTH or 35% VA
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	CTH or 35% VA
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	CTH or 35% VA
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	CTH or 35% VA
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	CTH or 35% VA
Chapter 50	Silk.	CTH or 35% VA
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH or 35% VA
5201	Cotton, not carded or combed.	WO
5202	Cotton waste (including yarn waste and garnetted stock).	WO
5203	Cotton, carded or combed.	WO
5204	Cotton sewing thread, whether or not put up for retail sale.	WO
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	CTH OR 40%

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	CTH OR 40%
5207	Cotton yarn (other than sewing thread) put up for retail sale.	CTH OR 40%
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	CTH and 30% VA
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> .	CTH and 30% VA
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> .	CTH and 30% VA
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> .	CTH and 30% VA
5212	Other woven fabrics of cotton.	CTH and 30% VA
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH or 35% VA
Ex Chapter 54	Man-made filaments	CTH
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	woven and dyed or printed
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	CTH and 35% VA
Ex Chapter 55	Man-made staple fibres	CTH
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	woven and dyed or printed
5513	Woven fabrics of synthetic staple fibres,	woven and dyed or

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
	containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> .	printed
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> .	woven and dyed or printed
5515	Other woven fabrics of synthetic staple fibres.	woven and dyed or printed
5516	Woven fabrics of artificial staple fibres	CTH and 35% VA
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Spun, woven and dyed or printed
5602	Felt, whether or not impregnated, coated, covered or laminated.	Spun, woven and dyed or printed
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Spun, woven and dyed or printed
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CTH
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CTH
5606	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CTH
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	CTH
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
5609	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CTH
Chapter 57	Carpets and other textile floor coverings	CTH or 35% VA
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Spun, woven and dyed or printed
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Spun, woven and dyed or printed
Chapter 60	Knitted or crocheted fabrics	CTH and 35% VA
Ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CTH and 35% VA
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	CTH and 35 % VA
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	CTH and 35 % VA
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	CTH and 35 % VA
6105	Men's or boys' shirts, knitted or crocheted.	CTH and 35 % VA
6106	Women' or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	CTH and 35 % VA
6109	T-shirts, singlets and other vests, knitted or crocheted.	CTH and 35 % VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	CTH and 35 % VA
6111	Babies' garments and clothing accessories, knitted or crocheted.	CTH and 35 % VA
6112	Track suits, ski suits and swimwear, knitted or crocheted.	CTH and 35 % VA
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CTH and 35% VA
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	CTH and 35 % VA
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	CTH and 35 % VA
6205	Men's or boys' shirts.	CTH and 35 % VA
6206	Women's or girls' blouses, shirts and shirt-blouses.	CTH and 35 % VA
Ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CTH and 35% VA
6302	Bed linen, table linen, toilet linen and kitchen linen.	CTH or 40% VA
6304	Other furnishing articles, excluding those of heading 94.04.	CTH or 40% VA
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH and 35 % VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
Chapter 65	Headgear and parts thereof	CTH or 35% VA
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTH or 35% VA
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH or 35% VA
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTH or 35% VA
Chapter 69	Ceramic products	CTH or 35% VA
Chapter 70	Glass and glassware	CTH or 35% VA
Ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTH
7102	Diamonds, whether or not worked but not mounted or set	CTSH and 15%
Ex 7108	Gold	CTH, except from HS 7113 to 7118
710812	Other unwrought forms	15% VA
7113	Articles or jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTH and 30% VA
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CTH and 30% VA
7115	Other articles of precious metal or of metal clad with precious metal.	CTH and 30% VA
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or	CTH and 30% VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
	reconstructed).	
7117	Imitation Jewellery	CTSH and 35% VA
7118	Coins	CTH and 30% VA
Ex Chapter 72	Iron and steel	CTH and 40% VA
7204	Ferrous waste and scrap	CC
Chapter 73	Articles of iron or steel	CTH or 35% VA
Ex Chapter 74	Copper and articles thereof	CTH and 35% VA
7404	Copper waste and scrap	CC
Chapter 75	Nickel and articles thereof	CTH or 35% VA
Ex Chapter 76	Aluminium and articles thereof	CTH and 50% VA
7602	Aluminium waste and scrap	CC
Chapter 78	Lead and articles thereof	CTH or 35% VA
Chapter 79	Zinc and articles thereof	CTH or 35% VA
Chapter 80	Tin and articles thereof	CTH or 35% VA
Chapter 81	Other base metals; cermets; articles thereof	CTH or 35% VA
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTH or 35% VA
Chapter 83	Miscellaneous articles of base metal	CTH or 35% VA
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof except for	CTH and 35% VA
8407	Spark-ignition reciprocating or rotary internal combustion piston engines.	CTH and 50% VA
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	CTH and 50% VA
8409	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	CTH and 50% VA
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTH and 40% VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	CTH and 40 % VA
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	CTH and 40 % VA
8458	Lathes (including turning centres) for removing metal.	CTH and 40 % VA
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	CTH and 40 % VA
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 84.61.	CTH and 40 % VA
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	CTH and 40 % VA
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	CTH and 40 % VA
8463	Other machine-tools for working metal or cermets, without removing material.	CTH and 40 % VA
8482	Ball or roller bearings	CTH and 50% VA
848360	Clutches and shaft couplings (including universal joints)	CTH and 50% VA

HS Code	Description of product	Product Specific Rules (PSRs)
8484	Gaskets and similar joints of metal sheering combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	CTH and 40% VA
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	CTH and 35% VA
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	CTH and 50% VA
8512	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	CTH and 50% VA
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	CTH or 35% VA
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTH and 50% VA
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH or 35% VA
Chapter 89	Ships, boats and floating structures	CTH or 35% VA
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTH and 35% VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	CTH or 40 % VA
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.	CTH or 40 % VA
9004	Spectacles, goggles and the like, corrective, protective or other.	CTH or 40 % VA
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	CTH or 40 % VA
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	CTH or 40 % VA
Ex Chapter 91	Clocks and watches and parts thereof	CTH and 35%
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	CTSH or 40 % VA
9103	Clocks with watch movements, excluding clocks of heading 91.04.	CTSH or 40 % VA
9105	Other clocks.	CTSH or 40 % VA
9108	Watch movements, complete and assembled.	CTSH or 40 % VA
9109	Clock movements, complete and assembled.	CTSH or 40 % VA
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	CTSH or 40 % VA

<b>HS Code</b>	<b>Description of product</b>	<b>Product Specific Rules (PSRs)</b>
9111	Watch cases and parts thereof.	CTSH or 40 % VA
9113	Watch straps, watch bands and watch bracelets, and parts thereof.	CTSH or 40 % VA
9114	Other clock or watch parts.	CTSH or 40 % VA
Chapter 92	Musical instruments; parts and accessories of such articles	CTH or 35% VA
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and 35 % VA
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and 35 % VA
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH or 35% VA
Chapter 96	Miscellaneous manufactured articles	CTH or 35% VA
Chapter 97	Works of art, collectors' pieces and antiques	CTH or 35% VA

## ANNEX 6 - APPROVED EXPORTER SCHEME OF SELF-CERTIFICATION UNDER INDIA-MAURITIUS TRADE AGREEMENT

1. The competent authority of the exporting Party may, subject to domestic regulations, authorise an eligible exporter (hereafter known as an “approved exporter”) established in that Party to self-certify their origin declaration, provided that the approved exporter accepts full responsibility for certification of origin of the export product.

2. The competent authority of a Party shall after a due process grant an authorisation number to an approved exporter established in that Party. The authorisation number must be unique for every approved exporter and be mentioned in the origin declaration.

3. The self-certification of origin of an approved exporter will have the following wording:

***“The exporter (name with authorisation number) of the product(s) covered by this commercial document declares that, except where otherwise clearly indicated, these products are of \_\_\_\_\_<sup>13</sup> preferential origin according to the rules of origin under the India-Mauritius Trade Agreement and that the criteria met is \_\_\_\_\_<sup>14</sup> with/without bilateral cumulation. The exporter of the product(s) accepts full responsibility for this origin declaration”***

4. The origin declaration must be provided in English, in a legible and permanent form, on any commercial document such as commercial invoice that identifies the approved exporter and the originating products. The commercial document which includes the origin declaration must be signed by an authorised signatory.

5. An origin declaration may be completed when the products to which it relates are exported, or within 12 months of exportation.

6. The competent authority of the Party of export shall maintain a system to monitor the proper use of an authorisation. The authorisation may be withdrawn if the approved exporter no longer fulfils the requirements or makes improper use of the authorisation.

7. The Parties shall notify the original list of their approved exporters with authorisation numbers along with any modifications thereof to each other’s competent authorities. They shall also notify the domestic regulatory framework of the approved exporter scheme.

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<sup>13</sup> The country of origin must be indicated in this field i.e. “Indian” or “Mauritius”

<sup>14</sup> “WO” for wholly originating; “PSR” followed by the HS6 digit code of that product for product specific rules

**ANNEX 7 - INDIAN AGENCIES AUTHORISED TO ISSUE CERTIFICATE OF  
ORIGIN UNDER THE INDIA-MAURITIUS CECPA**

<b>Agency</b>	<b>Product Category</b>
Export Inspection Council and Export Inspection Agencies	All products
Marine Products Export Development Authority and regional offices	Marine products
Development Commissioner, Handicraft and regional offices	Handicraft
Spices Board,	Spices and Cashewnuts
Coir Board,	Coir and Coir products
Textile Committee and regional offices	Textiles and Clothing
Central Silk Board and regional offices	Silk products
MEPZ special Economic Zone	All products by Units in Madras SEZ and EOUs located within the jurisdiction.
Kandla Special Economic zone,	All products manufactured by Units in Kandla and Surat SEZs and EOUs located within the respective jurisdiction
SEEPZ Special Economic Zone	All products manufactured by Units in SEEPZ SEZ and EOUs located within the respective jurisdiction.
Cochin Special Economic Zone,	All products manufactured by Units in Cochin SEZ and EOUs located within the respective jurisdiction
NOIDA Export Processing Zone	All products manufactured by Units in Noida SEZ and EOUs located within the respective jurisdiction
Vishakhapatnam SEZ	All products manufactured by Units in Vishakhapatnam SEZ and EOUs located within the respective jurisdiction
Falta SEZ	All products manufactured by Units in Falta SEZ and EOUs located within the respective jurisdiction

Directorate General of Foreign Trade and regional offices	All products
Tobacco Board	Tobacco and tobacco products
Agricultural and Processed Food Products Export Development Authority (APEDA)	Agricultural Products

**ANNEX 8 - MAURITIUS AGENCIES AUTHORISED TO ISSUE CERTIFICATE OF  
ORIGIN UNDER THE INDIA-MAURITIUS CECPA**

Mauritius Revenue Authority (Customs)

**ANNEX 9 - FORMAT OF THE CERTIFICATE OF ORIGIN UNDER THE INDIA-MAURITIUS TRADE AGREEMENT**

1. Exporter's Name, Address and Country:	Certification No.		Number of page /
2. Importer's[consignee's] Name, Address and Country	<b>AGREEMENT BETWEEN INDIA AND MAURITIUS</b>  <b>CERTIFICATE OF ORIGIN</b>		
3. Transport details			
4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	5. ORIGIN criterion (see overleaf note)	6. Gross Weight or other Quantity'	7. Invoice number(s) and date(s)
8. Remarks:  <input type="checkbox"/> ISSUED RETROSPECTIVELY			
9. Declaration by the exporter: I, the undersigned, declare that: - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the	10. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.  Export Document Number:  Issuing Authority:  Stamp		

<p>good(s) described above is</p> <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p>	<p>Place and Date:</p> <p>Signature:</p>
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Overleaf Notes-

1. The following origin criteria code should be inserted in Box 5

(i) WO for Wholly Obtained

(ii) PSR for Product Specific Rules

## **ANNEX 10 - MOVEMENT OF NATURAL PERSONS**

### **ARTICLE 1: GENERAL PRINCIPLES**

1. This Annex deals with trade in services under Mode 4 - Movement of Natural Persons, and should be read with the provisions of Chapter 6 on Trade in Services.
2. The objectives of this Annex are:
  - (a) to provide for rights and obligations additional to those set out in Chapter 6 (Trade in Services) in relation to the movement of natural persons between the Parties, while recognizing the need to ensure border security; and
  - (b) to enhance the mobility of natural persons of either Party engaged in the conduct of trade in services and goods between the Parties, by facilitating temporary entry and establishing simplified, streamlined and transparent visa formalities for such entry of natural persons to whom this Annex applies.

### **ARTICLE 2: SCOPE AND COVERAGE**

1. This Annex applies to measures affecting the movement of natural persons of a Party into the territory of the other Party, where such natural persons are Business Visitors, Short-Term Service Suppliers, Intra-Corporate Transferees, Contractual Service Suppliers and Independent Professionals, as defined in this Annex.
2. This Annex shall not apply to measures pertaining to citizenship, permanent residence, or employment on a permanent basis.
3. Nothing contained in this Annex shall prevent a Party from applying measures to regulate the temporary entry or stay of natural persons of the other Party in its territory according to its domestic laws and regulations, including measures necessary to protect the integrity of its territory and to ensure the orderly movement of natural persons across its borders, provided such measures are not applied in a manner so as to unduly impair the benefits accruing to the other Party or delay trade in goods or services under this Agreement. The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing benefits under the terms of this Annex.

### **ARTICLE 3: DEFINITIONS**

1. For the purposes of this Annex, the Parties shall use the definitions and terms established under Chapter 6 on Trade in Services. The following definitions shall apply in respect of terms not defined under Chapter 6 on Trade in Services:

(a) **Business visitor** means a natural person of a Party who seeks temporary entry into the other Party for the following purposes:

- (i) for negotiating and entering into agreements for supply of services on behalf of a service supplier of that Party, where such negotiations do not involve making of direct sales to the general public or in supplying services directly; or
- (ii) for negotiating sale of goods (including distribution or retailing arrangements), where such negotiations do not involve direct sales to the general public; or
- (iii) as an advisor to a person described in sub-paragraphs (i) to (ii) of this sub-clause (a), so long as any such advisory role is solely confined to that person, and does not involve any direct dealings with the general public.

(b) **Contractual service supplier** means a natural person who is an employee of a juridical person of one Party who seeks temporary entry into the other Party where the employer juridical person does not have a commercial presence, in order to perform a service pursuant to a contract between his/her employer and a person located in the other Party, for which such natural person possesses appropriate educational and other qualifications relevant to the service to be provided, and has obtained wherever necessary, registration with the relevant professional body, provided that the service contract pursuant to which such natural person seeks temporary entry, has to be obtained in one of the professional activities or sectors listed in Annexes 13 and 14, including training functions or conducting seminars related to such professional activities or sectors, and the remuneration in respect of such service contract should be payable solely to the employer of the natural person.

(c) **Immigration visa or visa:**

- (i) in the case of India, it refers to an employment visa or business visa or other document issued by the Party granting a natural person of the other Party the right to enter, reside or work or remain or establish commercial presence in the territory of the granting Party, without the intent to reside permanently or seek citizenship;
- (ii) in the case of Mauritius, it refers to an employment and residence or occupation permit or other document(s) issued by a Party granting a natural person of the other Party the right to enter, reside or work or remain or establish commercial presence in the territory of the granting Party, without the intent to reside permanently or seek citizenship.

(d) **Independent professional** means a natural person of one Party, without commercial presence in the other Party, who seeks temporary entry into the other Party in order to work pursuant to a contract with a person of the other Party, for which s/he possesses appropriate educational and other relevant qualifications and has obtained wherever necessary, registration with relevant professional body, provided that the contract pursuant to which such natural person seeks to travel as an independent professional has to be obtained in one of the professional activities or sectors listed in Annexes 13 and 14, including training functions or conducting seminars related to such professional activities or sectors, and remuneration under such contract should be payable directly to such natural person.

(e) **Intra-corporate transferee** means an employee of a juridical person of a Party as defined in Chapter 6 (Trade in Services) established in the territory of the other Party who is being transferred temporarily to a branch or a representative office or an affiliate or subsidiary of the said juridical person or investor or enterprise in the other Party.

(f) **Short-term service suppliers** means a natural person of India who:

(i) is an employee of a juridical person of India, that does not have a commercial presence in Mauritius, which has concluded a contract with a natural or juridical person of Mauritius; and

(ii) is seeking temporary entry into Mauritius for the purpose of providing a service in service sectors scheduled by the other Party under Chapter 6 (Trade in Services).

(g) **Temporary entry** means entry by a business visitor, a short-term service supplier, an intra-corporate transferee, contractual service supplier or an independent professional, as well as a spouse or dependant as referred to in Article 9, as the case may be and subject to fulfillment of domestic measures and without the intent of establishing permanent residence or seeking citizenship and for the purpose of engaging in activities which are clearly related to their respective business purposes.

#### **ARTICLE 4: GRANT OF TEMPORARY ENTRY**

1. Each Party shall grant temporary entry or extension of temporary stay to natural persons of the other Party, in accordance with this Annex, provided such persons are otherwise qualified for entry under applicable measures relating to public health and safety and national security.

2. Any fees imposed in respect of the processing of applications for temporary entry and immigration visa shall be reasonable.

3. The Parties shall hold consultations on the feasibility of concluding a social security agreement, and thereafter enter into negotiations. The Parties shall endeavour to complete the consultations and negotiations within 36 months after the commencement of the consultations or the date of entry into force of this Agreement, whichever comes earlier.

4. Neither Party may, to the extent possible, require labour market testing, economic needs testing or other procedures of similar effects as a condition for temporary entry in respect of natural persons upon whom the benefits of this Annex are conferred.

#### **ARTICLE 5: BUSINESS VISITORS**

1. A Party shall, upon application by a business visitor of the other Party grant such business visitor:

(a) 2 years' multiple entry immigration visa at the rate of 120 days in a Calendar Year and the stay during each trip shall not exceed 90 days in the case of Mauritius;

(b) 5 years' multiple entry immigration visa with 180 days stay stipulation on a single visit in the case of India.

2. A visa under paragraph 1 shall be granted provided the business visitors meet the required criteria for the grant of temporary entry and:

(a) presents proof of nationality; and

(b) does not receive any remuneration from a source located within the Party granting the visa.

#### **ARTICLE 6: SHORT-TERM SERVICE SUPPLIERS**

1. Mauritius shall, upon application by a short-term service supplier of India who meets the required criteria for the grant of temporary entry, grant that short-term service supplier, a single entry immigration visa, for an initial period of up to 90 days, with possibility of extension for a period of up to 30 days and relevant occupation permit, where necessary, to supply services. The total sum of the initial period and the extended period shall not exceed 120 days in one Calendar Year.

2. Entry for short-term service suppliers shall be permitted upon presentation of the following:

(a) proof of nationality of India;

(b) documentation evidencing that he or she will be so engaged and describing the purpose of entry, including the letter of contract from the entity engaging the services of the natural person in Mauritius.

#### **ARTICLE 7: INTRA-CORPORATE TRANSFEREES**

1. Mauritius shall grant an intra-corporate transferee of India, who meets the required criteria for the grant of temporary entry, and presents proof of nationality, with the relevant occupation permit based on the duration of the contract and/or request of the applicant, as follows:

(a) a short-term occupation permit for an initial period of up to 9 months or the period of the contract, whichever is less, which may be extended for a period not exceeding 3 months; or

(b) a long-term occupation permit for an initial period of three years renewable for further periods of three years.

2. India shall grant an Intra Corporate Transferee of Mauritius, who meets the required criteria for the grant of temporary entry, and presents proof of nationality, temporary entry and stay for 1 year or the period of the contract, whichever is less, which may be extended every year for up to 5 years.

#### **ARTICLE 8: CONTRACTUAL SERVICE SUPPLIERS**

##### **AND INDEPENDENT PROFESSIONALS**

1. Each Party shall grant to contractual service suppliers and independent professionals, who otherwise meet the required criteria for grant of temporary entry, with a multiple entry immigration visa for up to 2 years or the duration of contract, whichever is less, in case of Mauritius and one year or the duration of contract, whichever is less, in case of India, on presentation by the natural person concerned of:

(a) proof of nationality of the other Party;

(b) documentation evidencing and describing the purpose of entry, including the letter of contract from the entity engaging the services of the natural person in the host Party; and

(c) documentation demonstrating the attainment of the relevant minimum educational requirements, qualifications or alternative credentials.

2. Mauritius shall additionally also grant the relevant occupation permit required for the supply of the service based on the duration of the contract.

## **ARTICLE 9: SPOUSES AND DEPENDENTS**

Each Party shall grant temporary entry and provide an occupation permit or work permit or authorization to a spouse or a dependent<sup>15</sup> of a natural person qualifying for temporary entry, subject to its domestic laws and regulations and relevant licensing, administrative and registration requirements.

## **ARTICLE 10: REGULATORY TRANSPARENCY**

1. Each Party shall publish or otherwise make publicly available explanatory material on all relevant visa formalities which pertain to or affect the operation of this Annex, and regularly update such information including information on the types of work-related visas issued by each Party to cover the categories of natural persons specified in this chapter.
2. Each Party shall maintain mechanisms to respond to inquiries from interested persons regarding regulations affecting the temporary entry of natural persons.
3. To the extent possible, each Party shall allow reasonable time between publication of final regulations affecting the temporary entry of natural persons and their effective date, and such notification to the other Party can be made electronically available.
4. Prior to the entry into force of this Agreement, the Parties shall exchange information on current procedures relating to the processing of applications for temporary entry.

## **ARTICLE 11: EXPEDITIOUS PROCEDURES**

### **AND NOTIFICATION OF OUTCOME**

1. Each Party shall process expeditiously applications for temporary entry of natural persons of the other Party, including requests for extensions of visas and permits, as applicable.
2. Each Party shall, at the request of an applicant for temporary entry or stay, provide without undue delay, information concerning the status of the application. Each Party shall notify the applicant for temporary entry, either directly or through his/ her prospective employers, of the outcome of the final determination, including the period of stay and other conditions. In the event of an incomplete application, the Party shall notify the applicant, at his/her request, of all the additional information

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<sup>15</sup> For the purpose of this Article, the term "spouse" or "dependent" means a dependent of a natural person of a Party, recognised as a dependent in accordance with the laws and regulations of the other Party.

that is required to complete the application and provide the opportunity to remedy deficiencies.

3. If an application is terminated or denied, each Party, will as far as possible, inform the applicant in writing and without delay the reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application.

4. Each Party shall maintain or institute as soon as practicable procedures which provide, at the request of an aggrieved applicant for temporary entry, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting such temporary entry. The Party shall ensure that the procedures provide for an objective and impartial review.

#### **ARTICLE 12: RESOLUTION OF ISSUES RELATING TO IMPLEMENTATION AND ADMINISTRATION**

The relevant authorities of both Parties shall endeavour to favorably resolve any specific or general problems (within the framework of their domestic laws, regulations and other similar measures governing the temporary entry of natural persons) which may arise from the implementation and administration of this Annex.

#### **ARTICLE 13: RESERVATIONS**

The commitments made by each Party under this Annex shall be subject to any terms, conditions, reservations or limitations it has scheduled in its Schedule of Specific Commitments under Chapter 6 (Trade in Services) of this Agreement.

## **ANNEX 11 - FINANCIAL SERVICES**

### **ARTICLE 1: SCOPE**

1. This Annex provides for measures additional to Chapter 6 (Trade in Services) in relation to financial services.
2. This Annex applies to measures affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a financial service:
  - (a) from the territory of a Party into the territory of the other Party;
  - (b) in the territory of a Party to the service consumer of the other Party;
  - (c) by a service supplier of a Party, through commercial presence in the territory of the other Party; or
  - (d) by a service supplier of a Party, through presence of natural persons of that Party in the territory of the other Party.

### **ARTICLE 2: DEFINITIONS**

1. For the purposes of this Annex, “a service supplied in the exercise of governmental authority” as referred to in Chapter 6 (Trade in Services) of this Agreement means the following:
  - (a) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
  - (b) activities forming part of a statutory system of social security or public retirement plans; or
  - (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government,except where a Party allows the activities referred to in paragraph 1(b) or paragraph 1(c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier.
2. The definition of “a service supplied in the exercise of governmental authority” in Article 6.1 (Definitions) of Chapter 6 (Trade in Services) shall not apply to services covered by this Annex.
3. For the purposes of this Annex:

(a) **financial service** is any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

*Insurance and insurance-related services*

- (i) direct insurance (including co-insurance):
  - (A) life; and
  - (B) non-life;
- (ii) reinsurance and retrocession;
- (iii) insurance intermediation, such as brokerage and agency;
- (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

*Banking and other financial services (excluding insurance)*

- (v) acceptance of deposits and other repayable funds from the public;
- (vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) financial leasing;
- (viii) all payment and money transmission services, including credit, charge and debit cards, travellers' cheques and bankers' drafts;
- (ix) guarantees and commitments;
- (x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:
  - (A) money market instruments (including cheques, bills, certificates of deposits);
  - (B) foreign exchange;
  - (C) derivative products including, but not limited to, futures and options;
  - (D) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
  - (E) transferable securities; and

- (F) other negotiable instruments and financial assets, including bullion;
  - (xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
  - (xii) money broking;
  - (xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
  - (xiv) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;
  - (xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
  - (xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in paragraphs 3(a)(v) through 3(a)(xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) **financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but does not include a public entity; and
- (c) **public entity** means:
- (i) a government, a central bank or a monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
  - (ii) a private entity performing functions normally performed by a central bank or monetary authority, when exercising those functions.

### **ARTICLE 3: DOMESTIC REGULATION**

1. Notwithstanding any other provisions of this Annex, a Party shall not be prevented from adopting or maintaining reasonable measures for prudential reasons, including for:
- (a) the protection of investors, depositors, policy-holders, policy-claimants, persons to whom a fiduciary duty is owed by a financial service supplier; or

(b) ensuring the integrity and stability of that Party's financial system.

2. Where such measures do not conform with the provisions of this Annex, they shall not be used as a means of avoiding that Party's commitments or obligations under this Annex.

3. Nothing in this Annex shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

#### **ARTICLE 4: RECOGNITION**

1. A Party may recognise prudential measures of the other Party, or a non-party, in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the other Party, or a non-party concerned, or may be accorded autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such agreements or arrangements, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement.

3. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances as referred to in paragraph 2 exist.

#### **ARTICLE 5: REGULATORY TRANSPARENCY**

1. The Parties recognise that transparent measures governing the activities of financial service suppliers are important in facilitating their ability to gain access to and operate in each other's market.

2. Each Party shall ensure that measures of general application adopted or maintained by a Party are promptly published or otherwise made publicly available.

3. Each Party shall take such reasonable measures as may be available to it to ensure that the rules of general application adopted or maintained by self-regulatory organisations of the Party are promptly published or otherwise made publicly available.

4. Each Party shall maintain or establish appropriate mechanisms for responding to inquiries from interested persons<sup>16</sup> of the other Party regarding measures of general application to which this Annex applies.

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<sup>16</sup> "Interested persons" in this Article should only be persons whose direct financial interest could potentially be affected by the adoption of the regulations of general application.

5. Each Party's regulatory authorities shall make publicly available their requirements, including any documentation required, for completing applications relating to the supply of financial services.

6. Each Party's regulatory authorities shall make administrative decisions on a completed application of a financial service supplier of the other Party seeking to supply a financial service in that Party's territory within 180 days and shall notify the applicant of the decision where possible in writing, without undue delay:

(a) an application shall not be considered complete until all relevant proceedings are conducted and the regulatory authorities consider all necessary information has been received; and

(b) where it is not practicable for a decision to be made within 180 days, the regulatory authority shall notify the applicant without delay and shall endeavour to make the decision within a reasonable time thereafter.

7. On the written request of an unsuccessful applicant, a regulatory authority that has denied an application shall endeavour to inform the applicant of the reasons for denial of the application in writing.

#### **ARTICLE 6: DISPUTE SETTLEMENT**

Arbitrators on an arbitral tribunal established in accordance with Chapter 7 (Dispute Settlement) for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

#### **ARTICLE 7: CONSULTATIONS**

A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request.

## ANNEX 12 - TELECOMMUNICATIONS SERVICES

### ARTICLE 1: SCOPE

1. This Annex shall apply to measures affecting trade in telecommunications services.
2. This Annex shall apply subject to rules, regulations and licence conditions, as applicable within the Area of each Party, provided that they are not inconsistent with this Agreement.
3. This Annex shall not apply to measures affecting broadcasting services as defined in the laws and regulations of each Party.
4. Nothing in this Annex shall be construed:
  - (a) to require a Party to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate or supply telecommunications networks or services, other than as provided for in its Schedule of Specific Commitments in Annex 13 or 14; or
  - (b) to require a Party (or to require a Party to oblige service suppliers in its Area) to establish, construct, acquire, lease, operate or supply telecommunications networks or services not offered to the public generally.

### ARTICLE 2: DEFINITIONS

For the purposes of this Annex:

- (a) the term “**cost-oriented rates**” means rates based on cost, and may include a reasonable profit, and may involve different cost methodologies for different facilities or services;
- (b) the term “**essential facilities**” means facilities of a public telecommunications network or service that:
  - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
  - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (c) the term “**intra-corporate communications**” means telecommunications through which a company communicates within the company or with or among its subsidiaries, branches and, subject to the laws and regulations of a Party, affiliates.

For these purposes, the terms “subsidiaries”, “branches” and, where applicable, “affiliates” shall be as defined by each Party. The term “intra-corporate communications” in this Annex excludes commercial or non-commercial services that are supplied to companies that are not related subsidiaries, branches or affiliates, or that are offered to customers or potential customers;

(d) the term “**interconnection**” means linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

(e) the term “**leased circuits**” means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, particular users;

(f) the term “**major supplier**” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

(i) control over essential facilities; or

(ii) use of its position in the market;

(g) the term “**non-discriminatory**” means treatment no less favourable than that accorded to any other user of like public telecommunications networks or services under like circumstances;

(h) the term “**public telecommunications network**” means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points, as provided for in the laws and regulations of each Party;

(i) the term “**public telecommunications service**” means any telecommunications service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include, inter alia, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, as provided for in the laws and regulations of each Party;

(j) the term “**reference interconnection offer**” means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body specifying rates, terms and conditions;

- (k) the term “**telecommunications dispute resolution body**” means any body responsible for resolution of disputes concerning telecommunications;
- (l) the term “**telecommunications regulatory body**” means any body responsible for the regulation of telecommunications; and
- (m) the term “**users**” means service consumers and service suppliers.
- (n) the term “**suppliers of public telecommunications**” means a licensed operator of a Party.

### **ARTICLE 3: ACCESS TO AND USE OF PUBLIC TELECOMMUNICATIONS NETWORKS AND SERVICES**

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications networks and services on reasonable and non-discriminatory terms and conditions, for the supply of a service included in its Schedule of Specific Commitments in Annex 13 or 14. This obligation shall be applied, inter alia, through paragraphs 2 to 6.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications networks or services offered through suppliers of public telecommunications networks or services of the former Party, within or across the border of the former Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted:

(a) to purchase or lease and attach terminal or other equipment which interfaces with the public telecommunications network and which is necessary to supply a supplier's services;

(b) to interconnect private leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier;

(c) to use operating protocols of the service supplier's choice in the supply of any service, other than as necessary to ensure the availability of telecommunications networks and services to the public generally; and

(d) to provide services to users over any leased or owned circuit(s) to the extent that the scope and type of such services are consistent with the laws and regulations of the Party.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks and services for the movement of information

within and across borders, including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in the Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages or to protect the personal data of users, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services other than as necessary:

(a) to safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their networks or services available to the public generally;

(b) to protect the technical integrity of public telecommunications networks or services;

(c) to ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in the former Party's Schedule of Specific Commitments in Annex 13 or 14; or

(d) to ensure that such access to and use of public telecommunications networks and services shall not constitute a security and safety hazard and is not in contravention of any statute, rule or regulation (including those related to public policy of the Party) which are publicly available and applied without discrimination on the suppliers and users of services of similar categories.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks and services may include:

(a) restrictions on resale or shared use of public telephone services;

(b) a requirement to use specified technical interfaces, including interface protocols, for the interconnection with such networks and services;

(c) requirements, where necessary, for the inter-operability of such services;

(d) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;

- (e) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or
- (f) notification, registration and licensing.

7. Notwithstanding the preceding paragraphs, each Party may, consistent with its level of development, place reasonable conditions on access to and use of public telecommunications networks and services necessary to strengthen its domestic telecommunications infrastructure and service capacity and to increase its participation in international trade in telecommunications services. Such conditions shall be specified in each Party's Schedule of Specific Commitments in Annex 13 and 14.

#### **ARTICLE 4: INTERCONNECTION TO BE ENSURED**

Each Party shall ensure interconnection <sup>17</sup> between a supplier of public telecommunications networks or services and any other suppliers of public telecommunications networks or services to the extent provided for in its laws and regulations.

#### **ARTICLE 5: MOBILE NUMBER PORTABILITY**

Each Party shall endeavour to ensure that suppliers of public telecommunications networks or services in its Area provide number portability for mobile services designated by that Party on a timely basis and on reasonable terms and conditions.

#### **ARTICLE 6: RESALE**

Each Party shall ensure that suppliers of public telecommunications networks or services in its Area do not impose unfair or discriminatory conditions or limitations on the provision of the resale services by suppliers of public telecommunications networks or services of the other Party.

#### **ARTICLE 7: TREATMENT BY MAJOR SUPPLIERS**

1. Each Party shall ensure that any major supplier in its territory accords suppliers of public telecommunications networks or services of the other Party treatment no less favourable than such major supplier accords in like circumstances to itself, its subsidiaries, its affiliates, or any non-affiliated service supplier regarding:

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<sup>17</sup> Interconnection does not include sharing of infrastructure

- (a) the availability, provisioning, rates, or quality of like public telecommunications networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

2. Each Party shall monitor or assess such treatment referred to in paragraph 1 on the basis of whether such suppliers of public telecommunications networks or services, its subsidiaries, its affiliates, and non-affiliated service suppliers are in like circumstances.

#### **ARTICLE 8: COMPETITIVE SAFEGUARDS**

1. Each Party shall, through its relevant authorities, maintain appropriate measures for the purpose of preventing a major supplier from engaging in or continuing anti-competitive practices.

2. For the purposes of paragraph 1, anti-competitive practices shall include:

- (a) engaging in anti-competitive cross-subsidisation;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to suppliers of public telecommunications networks or services, on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

#### **ARTICLE 9: INTERCONNECTION WITH MAJOR SUPPLIERS**

1. Each Party shall ensure that a major supplier in its Area provides interconnection with suppliers of public telecommunications networks or services of the other Party at any specified technically and commercially feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated suppliers of public telecommunications networks or services or of its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, in a way that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities and mutually agreed terms and conditions.

2. Each Party shall endeavour to require the major suppliers in its area to provide suppliers of public telecommunications networks or services of the other Party, interconnection with the major suppliers' unbundled network components or facilities for the provision of public telecommunications networks or services.

3. Implementation of paragraph 2 of this section may be determined by each Party, depending upon the state of market conditions in the relevant markets as assessed by the Party in its area.

4. Nothing in the preceding paragraphs shall prevent either Party from taking such measures as are necessary to protect the security of the networks in its Area subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. It shall be ensured that a major supplier is required to allow other suppliers of public telecommunications networks or services who interconnect with the major supplier:

(a) to locate their equipment which is essential for interconnection at premises owned by the major supplier; or

(b) to install their cables and lines which are essential for interconnection at premises, conduits, cable tunnels or telephone poles, owned by the major supplier,

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

6. It shall be ensured that major suppliers are required to provide a reference interconnection offer for approval by the relevant regulatory authorities.

7. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party may interconnect their facilities and equipment with those of major suppliers in its area on the basis of:

(a) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications networks or services;

(b) the terms and conditions of an interconnection agreement.

8. Paragraphs 1, 2 and 5 through 7 are applied only to major suppliers that have control over essential facilities.

9. The procedures applicable for interconnection to a major supplier will be made publicly available.

10. It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

11. A supplier of public telecommunications networks or services of a Party requesting interconnection with a major supplier in the Area of the other Party shall have recourse, either:

(a) at any time; or

(b) after a reasonable period of time which has been made publicly known,

to an independent domestic body in that other Party, which may be a telecommunications regulatory body or dispute resolution body, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

#### **ARTICLE 10: PROVISIONING OF LEASED CIRCUIT SERVICES**

1. Each Party shall ensure that a major supplier in its Area provides suppliers of public telecommunications networks or services of the other Party with leased circuit services that are public telecommunications services on terms and conditions, and at rates, that are not unduly unfavourable or disadvantageous.

2. Paragraph 1 shall be applied only to major suppliers that have control over essential facilities.

#### **ARTICLE 11: UNIVERSAL SERVICE**

Each Party shall administer any universal service obligation that it defines and maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

#### **ARTICLE 12: PUBLIC AVAILABILITY OF LICENSING CRITERIA**

1. Where a licence is required for the supply of a telecommunications service, a Party shall make publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
  - (b) the terms and conditions of individual licences.
2. The reasons for denial of a licence shall be made known to the applicant upon request.

### **ARTICLE 13: INDEPENDENT REGULATORY**

#### **AND DISPUTE RESOLUTION BODY**

1. Each Party shall ensure that its telecommunications regulatory body and dispute resolution body are separate from, and not accountable to, any supplier of public telecommunications networks or services.
2. Each Party shall ensure that the decisions of, and the procedures used by, its telecommunications regulatory body and dispute resolution body are impartial with respect to all market participants.

### **ARTICLE 14: ALLOCATION AND**

#### **USE OF SCARCE RESOURCES**

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated for specific government uses.
3. Each Party retains the right to exercise its spectrum and frequency management policies, which may affect the number of suppliers of public telecommunications network or services, provided that it does so in a manner that is consistent with this Agreement. Each Party also retains the right to allocate frequency bands taking into account current and future needs.

### **ARTICLE 15: DISPUTE SETTLEMENT AND APPEAL**

1. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party have timely recourse to its telecommunications regulatory body or dispute resolution body to resolve disputes in accordance with the laws and regulations of the former Party.

2. Each party shall ensure that any supplier of public telecommunications network or services aggrieved by a determination or decision of the relevant telecommunications regulatory body has the opportunity to appeal such determination or decision to an independent judicial or administrative authority.

#### **ARTICLE 16: TRANSPARENCY**

Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks and services is publicly available, including:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces with such networks and services;
- (c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;
- (d) conditions applying to attachment of terminal or other equipment; and
- (e) notifications, registration or licensing requirements, if any.

#### **ARTICLE 17: UNSOLICITED COMMERCIAL E-MAIL**

1. Each Party may take appropriate and necessary measures to regulate unsolicited commercial e-mail for advertising purposes in accordance with its laws and regulations.

2. Each Party shall endeavour to provide the other Party with information, on its related laws, regulations and best practices, in relation to the fight against unsolicited commercial e-mail for advertising purposes.

#### **ARTICLE 18: INTERNATIONAL MOBILE ROAMING**

1. The Parties shall cooperate on promoting transparent and reasonable rates for international mobile roaming services that can help promote the growth of trade among the Parties and enhance consumer welfare.

2. A Party shall ensure that information regarding retail rates is easily accessible to consumers.

3. The Parties recognize that with a view to ensuring that rates or conditions for wholesale international roaming services are reasonable, a Party may cooperate with other party to facilitate the implementation of measures affecting the rates or conditions by the Party, including by entering into arrangements with that Party or Parties.

4. A Party that ensures access for suppliers of another Party shall be deemed to be in compliance with its obligations under Most Favoured Nation Article in the Chapter on Trade in Services with respect to international mobile roaming services.

5. Nothing in this Article shall require a Party to regulate rates or conditions for international mobile roaming services."

#### **ARTICLE 19: SUBMARINE CABLE SYSTEMS**

Each Party shall endeavour to provide reasonable and non-discriminatory treatment for access to submarine cable systems (including landing facilities) in its territory, where a supplier is authorised to operate a submarine cable facility as a public telecommunications service.

#### **ARTICLE 20: CO-LOCATION**

Each Party shall endeavour to ensure that a major supplier which has control over essential facilities in its territory allows suppliers of public telecommunications networks or services of another Party to locate their equipment at the major supplier's premises on a timely basis and on terms and conditions, including technical feasibility and space availability where applicable, and at rates, that are reasonable, non-discriminatory, and transparent.

#### **ARTICLE 21: ENFORCEMENT**

Each Party shall provide its competent authority with the authority to enforce the Party's measures relating to the obligations set out in Article 4, Article 5, Article 6 and Article 7. That authority shall include the ability to impose effective sanctions, which may include financial penalties, injunctive relief (on an interim or final basis), or the modification, suspension or revocation of licences

## **ANNEX 13 - SCHEDULE OF SPECIFIC COMMITMENTS OF MAURITIUS ON TRADE IN SERVICES**

### **Explanatory Notes to Mauritius' Schedule of Commitments**

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991).
  2. The reference to "CPC" against specific sectors is a reference to the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991), except for
    - a. sectors where "CPC Ver. 2" is indicated, the reference is to the Central Product Classification (Statistical Papers Series M No. 77, Ver. 2, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2008).
    - b. sectors where "CPC Ver. 2.1" is indicated, the reference is to the Central Product Classification (Statistical Papers Series M No. 77, Ver. 2.1, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2015).
  3. The alphabetical and numerical divisions are only indicative of the description of specific commitments, but shall not be construed as being a part of the specific commitments.
  4. The use of "\*\*\*" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.
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Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons			
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<b>Foreign service suppliers</b> 3) Foreign service suppliers need to be incorporated or registered in Mauritius	<ul style="list-style-type: none"> <li>Under section 132 of the Companies Act, at least 1 director needs to be ordinarily resident in Mauritius.</li> </ul>	
	4) The following categories of service suppliers are eligible to stay and work in Mauritius, subject to meeting the various eligibility criteria for the different categories of Occupation Permits <sup>18</sup> as follows:		

<sup>18</sup>Occupation Permits as defined in the Immigration Act of Mauritius (subject to conditions) are applicable as follows:

- Short Term Occupation Permit (STOP), granted for a period of 3 months and up to 9 months, and renewable only once for a period of 3 months.
- Occupation Permit (OP), granted for an initial period of 3 years and may be renewed for further terms of 3 years.

	<p><b>1. Intra-Corporate Transferee</b></p> <p>Category of employees, including those listed below who are hired temporarily by a service supplier with a commercial presence in Mauritius in the context of provision of a service in Mauritius:</p> <p>(i) <b>Managers:</b> Persons who direct a branch office or one or more departments as their head, or supervise or control the work of other supervisory, professional or managerial personnel and have the authority to appoint or remove the personnel and powers to exercise discretionary authority over day-to-day operations.</p> <p>(ii) <b>Executives:</b> Persons who are in senior positions within a juridical person or a branch, and who primarily direct the management, have wide decision-making powers and are either members of the board of directors</p>		
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	<p>or receive directions from the board or the general body of shareholders</p> <p>(iii) <b>Specialists:</b> Persons who possess high qualifications and knowledge at an advanced level relevant to the organization's activities or of the organization's research, equipment, techniques or management and may include persons who are members of accredited professional bodies</p> <p><b>2. Contractual Service Supplier/Short Term Service Supplier</b></p> <p>natural persons employed by a juridical person who:</p> <p>(i) travel to Mauritius temporarily for short periods of stay in order to perform a service pursuant to a contract between their employer and a client(s) located in Mauritius where the employer does not have an</p>		
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	<p>affiliate office and where remuneration must be paid solely to the employer.</p> <p>(ii) travel to Mauritius temporarily for short periods in order to fulfil qualification and licensing requirements where presence in Mauritius is an essential condition for the fulfilment of these requirements.</p> <p>Access shall be available under this category only in the specific service sector in which contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided.</p> <p><b>3. Independent Professional</b></p> <p>Natural persons who travel to Mauritius temporarily for short periods of stay to perform a service pursuant to a contract(s)</p>		
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	<p>between them and a client(s) located in Mauritius for which he or she possesses the necessary academic credentials and qualifications and has obtained, wherever necessary, registration with the professional body and remuneration is to be paid solely to the natural person.</p> <p>Access shall be available under this category only in the specific service sector in which contract has been entered into.</p> <p><b>Dependents</b> wishing to work in Mauritius need to apply either for a work or occupation permit as the case may be. This is subject to meeting eligibility criteria in accordance with the laws and policies prevailing in Mauritius.</p> <p><b>4. Business Visitors:</b> Persons who visit Mauritius</p>		
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	<p>temporarily for the purposes specified in (i) – (iv) below:</p> <p>i. For the sale of services or entering into agreements for such sales for that services supplier (Service Seller) and/or</p> <p>ii. Employees of a juridical person for the purpose of setting up a commercial presence of that juridical person in Mauritius</p> <p>iii. Persons participating in business meetings</p> <p>iv. Persons engaged in installing machinery or providing after-sale services of machinery under the conditions of the purchase of the machinery.</p> <p>Access is subject to the condition that representatives of such services suppliers or employees of such juridical persons:</p> <ul style="list-style-type: none"><li>• will not be engaged in making direct sales to the general</li></ul>		
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	<p>public or in supplying services themselves, and</p> <ul style="list-style-type: none"> <li>• will not receive any remuneration from a source located within Mauritius.</li> </ul> <p>Business visitors will be granted a multiple entry Business Visa valid for a period up to 2 years at a cumulative rate of 120 days in a calendar year and provided that the stay during each trip should not exceed 90 days consecutively.</p>		
<b>II. SECTOR SPECIFIC COMMITMENTS</b>			
<b>1. BUSINESS SERVICES</b>			
<b>A. PROFESSIONAL SERVICES</b>			
(a) Legal services (i) Domestic law <sup>19</sup>	1) None, except for citizenship requirement	1) None, except for citizenship requirement	A person who is registered as a

<sup>19</sup> Domestic law means the law of Mauritius

<p>advisory and representation services including arbitration, conciliation and mediation services</p>	<p>2) None, except for citizenship requirement</p> <p>3) None, except for citizenship requirement</p> <p>4) Unbound except as indicated in horizontal section</p>	<p>2) None, except for citizenship requirement</p> <p>3) None, except for citizenship requirement</p> <p>4) Unbound except as indicated in horizontal section</p>	<p>foreign lawyer under section 10L of the Law Practitioners Act and practises law in a law firm<sup>22</sup>, foreign law firm<sup>23</sup> or joint law venture<sup>24</sup> may advise on the effect of a Mauritian law where—</p>
<p>(ii) Foreign law<sup>20</sup></p> <p>advisory and representation services including arbitration, conciliation and mediation services</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in horizontal section</p>	<p>(a) the giving of</p>
<p>(iii) International law<sup>21</sup></p> <p>advisory and representation services</p>	<p>1) None</p>	<p>1) None</p>	

<sup>20</sup> Foreign law means any law other than the law of Mauritius

<sup>21</sup> International law includes law established by international treaties and conventions, as well as customary law

<sup>22</sup> A body of persons providing legal services whether incorporated as a company or set up as a *société* and registered under section 10A of the Law Practitioners Act

<sup>23</sup> A corporate entity licensed or registered as a law firm in Mauritius and having a local office registered in Mauritius in accordance with section 10G of the Law Practitioners Act

<sup>24</sup> A joint venture in the form of a limited company or a *société* between a law firm and a foreign law firm

<p>including arbitration, conciliation and mediation services</p>	<p>2) None 3) None 4) Unbound except as indicated in horizontal section</p>	<p>2) None 3) None 4) Unbound except as indicated in horizontal section</p>	<p>advice on Mauritian law is necessarily incidental to the practice of foreign law or international law; and</p> <p>(b) the advice is expressly based on advice given on the Mauritian law by a law practitioner.</p> <p>Under section 21(3) of the Law Practitioners Act, a person qualified to practise in a foreign jurisdiction</p>
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			may provide ad hoc representation services upon being granted rights of audience by the Chief Justice.
(b) Accounting, auditing and book-keeping services  <b>(CPC 8621+8622+8630+8640+8650+8660)</b>	<ul style="list-style-type: none"> <li>1) Registration required in Mauritius</li> <li>2) None</li> <li>3) Joint partnership with local firms and foreign majority ownership is allowed</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) Registration required in Mauritius</li> <li>2) None</li> <li>3) Joint partnership with local firms</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
(c) Taxation services <b>(CPC 863)</b>	<ul style="list-style-type: none"> <li>1) None</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> </ul>	

	<p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
(d) Architectural services <b>(CPC 8671)</b>	<p>1) Unbound</p> <p>2) None</p> <p>3) Joint venture requirements with up to 49% foreign participation allowed.</p> <p>(4) Any foreign architect practicing in Mauritius will have to do in so a joint venture with a local Architect and will be considered on a project specific basis.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) Joint venture requirements</p> <p>(4) Unbound, except as indicated in the horizontal section</p>	
(e) Engineering services <b>(CPC 8672)</b>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1) None</p> <p>2) None</p> <p>3) Foreign engineering firms should obtain a provisional registration with Construction</p>	

	<p>4) Indian engineers not possessing a UK Chartered Status require 10 years' experience and should be registered with the Institution of Engineers of India</p>	<p>Industry Development Board to be eligible to bid for a project in Mauritius and if awarded the engineering firm should obtain a temporary registration against payment of a fee on a project basis</p> <p>4) Indian engineers not possessing a UK Chartered Status require 10 years' experience and should be registered with Institution of Engineers of India</p>	
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<p>(f) Integrated Engineering Services <b>(CPC 8673)</b></p>	<p>1) None  2) None  3) None<sup>25</sup></p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None  2) None  3) Foreign engineering firms should obtain a provisional registration with Construction Industry Development Board to be eligible to bid for a project in Mauritius and if awarded the engineering firm should obtain a temporary registration against payment of a fee on a project basis</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
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<sup>25</sup> Requirements on a case by case basis to have the presence in Mauritius of a designated local engineer during the period of the works

<p>(g) (i) Urban Planning services <b>( CPC 86741 )</b></p>	<p>1) None 2) None 3) Only in the form of joint ventures with foreign majority ownership permitted 4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None 2) None 3) Only in the form of joint ventures with foreign majority ownership permitted 4) Unbound, except as indicated in the horizontal commitments</p>	
<p>(ii) Landscape architectural services <b>(CPC 86742)</b></p>	<p>1) None 2) None 3) Only in the form of joint ventures with foreign majority ownership permitted 4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None 2) None 3) Only in the form of joint ventures with foreign majority ownership permitted 4) Unbound, except as indicated in the horizontal commitments</p>	
<p>(h) Private Medical and dental services <b>(CPC 9312)</b></p>	<p>1) None 2) None 3) None 4) The total number of Indian Doctors /Dentist employed each</p>	<p>1) Unbound 2) None 3) None 4) Unbound, except as</p>	

	year in Mauritius will be drawn primarily from the list of scarcity areas and may be limited depending on the total number of supply of Doctors/Dentist	indicated in the horizontal section	
(i) Veterinary Services <b>(CPC 932)</b>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) The number of veterinary surgeons registered each year may be limited depending on the total number of supply of veterinary surgeons</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	
(j) Services Provided by mid-wives, nurses, physiotherapists and para-medical personnel <b>(CPC 93191)</b>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) ) The number of professionals registered each year may be limited depending on the total number</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	

	of supply of professionals		
<b>B. COMPUTER AND RELATED SERVICES</b>			
<b>Computer and Related Services (CPC 84)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound except as in horizontal commitment.	
<b>C. RESEARCH AND DEVELOPMENT SERVICES</b>			
<b>(a) R&amp;D services on natural sciences and engineering (CPC 851) (except CPC <u>85104</u> and CPC 85105)</b>	1) None 2) None 3)None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>(b) R&amp;D services on social sciences and humanities (CPC 852)</b>	1) None 2) None 3)None	1) None 2) None 3) None	

	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
(c) Interdisciplinary R&D services <b>(CPC 853)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>E. Rental/Leasing Services without operators</b>			
a. Relating to ships (CPC 83103**) <p>Excludes cabotage, intrastate and offshore trades</p> c. Relating to other transport equipment (CPC 83101, 83102, 83105) <p>Leasing or rental services concerning aircraft without operator (CPC 83104)</p> d. Relating to other machinery and equipment (CPC 83106-9)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	

e. Other – leasing or rental services concerning personal or household goods (CPC 832)			
<b>F. Other Business Services</b>			
(a) Advertising Services (CPC 871)	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
(k) Placement and supply services of Personnel (CPC 872)	1) None 2) None 3) None 4) None, except that the services will be limited to the recruitment of highly qualified professionals and skilled personnel.	1) None 2) None 3) None 4) None, except that the services will be limited to the recruitment of highly qualified professionals and skilled personnel.	

(f) Services incidental to agriculture (excluding hunting and forestry)  <b>(CPC 881)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(g) Services incidental to fishing  <b>(CPC 882)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(h) Services incidental to mining  <b>(CPC 883)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(m) Related scientific and technical consulting	1) None 2) None 3) None	1) None 2) None 3) None	

<b>(CPC 8675)</b>	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
Trade fair and exhibition organization services <b>(CPC 8597)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Credit Reporting Services (Credit ratings) <b>(CPC 87901**)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal section	
(b) Market research and public opinion polling services <b>(CPC 864)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	

<p>(c) Management consulting services <b>(CPC 865)</b></p>	<p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p>	
<p>(d) Services related to Management consulting <b>(CPC 866)</b></p>	<p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p>	
<p>(e) Technical testing and analysis <b>(CPC 8676)</b></p>	<p>1) None 2) None, 3) None, except for regulated products 4) Unbound except as indicated in the horizontal section</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section</p>	
<p>Translation and interpretation</p>	<p>1) None</p>	<p>1) None</p>	

services <b>(CPC 87905)</b>	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
(i) Services incidental to manufacturing (CPC 884 + 885 except for 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861 - 8866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(p) Photographic services	1) None	1) None	

(CPC 875)	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
(s) Convention Services (CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Telephone-based support services (CPC ver 2 8593) Including Telephone call centre services <b>(CPC ver 2 85931)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Other telephone-based support services	1) None	1) None	

<b>(CPC ver 2 85939)</b>	2) None 3) None 4) Unbound except as indicated in the horizontal section	2) None 3) None 4) Unbound except as indicated in the horizontal section	
<b>Speciality design Services (CPC 87907)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
<b>C. TELECOMMUNICATION SERVICES</b>			
<b>a. Voice telephone services (CPC 7521)</b>	1) None 2) None 3) None, except that a licence for a new mobile (including satellite based) and fixed line	1) None 2) None 3) None, except that a licence for a new mobile (including satellite based) and fixed	

<p>b. Packet switched data transmission services (CPC 7523**)</p> <p>c. Circuit switched data transmission services (CPC 7523**)</p> <p>d. Telex services (CPC 7523**)</p> <p>e. Telegraph services (CPC 7523**)</p> <p>f. Facsimile services (CPC 7521**+7529**)</p> <p>g. (g) Private leased circuit services (CPC 7522**+7523**)</p>	<p>services suppliers based on an Economic Needs Test<sup>26</sup></p> <p>4) Unbound, except as indicated in the horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>line services suppliers based on an Economic Needs Test</p> <p>4) Unbound, except as indicated in the horizontal section</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
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<sup>26</sup> Criteria for Economic Needs Test: New supplier should demonstrate qualitatively and quantitatively the innovations it is bringing in the mobile landscape in Mauritius, value added activities, new business models, unique branding significant transfer of technology, foreign direct investment inflows and significant job creation in the sector

<p>h. Electronic Mail (CPC 7523**)</p> <p>i. Voice Mail (CPC 7523**)</p> <p>j. Online information and data base retrieval (CPC 7523**)</p> <p>k. Electronic Data Interchange (CPC 7523**)</p>			
<p>l. Enhanced/ value added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)</p> <p>m. Code and protocol conversion</p> <p>n. On-line information and/or data processing (incl. transaction processing) (CPC 843**)</p> <p>o. Others</p> <p>(i) Paging</p> <p>(ii) Private Mobile Radio Equipment rental services</p> <p>(iii) Equipment sales services</p> <p>(iv) Equipment maintenance services</p> <p>(v) Mobile services (satellite-based)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	

(vi) Global Mobile Personal Communications Services			
<b>3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 51)</b>			
A. General construction work for buildings <b>(CPC 512)</b>	1) None 2) None 3) None  4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the Construction Industry Development Board (CIDB) Act 4) Unbound, except as indicated in the horizontal commitments	
B. General Construction work for civil engineering <b>(CPC 513)</b>	1) None 2) None 3) None  4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act 4) Unbound, except as indicated in the horizontal commitments	

<p><b>C. Installation and Assembly Work (CPC 514 + 516)</b></p> <p>(i) Installation and erection of prefabricated construction (<b>CPC 514</b>)</p> <p>(ii) Installation work (<b>CPC 516</b>)</p> <p>a. Heating, ventilation and air conditioning work (<b>CPC 5161</b>)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p><b>D. Building completion and finishing work (CPC 517)</b></p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as prescribed under the CIDB Act</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p><b>E. Other (CPC 511 + 515 + 518)</b></p> <p>a. Pre-erection work at construction sites (<b>CPC 511</b>)</p> <p>(i) Site investigation work (<b>CPC 5111</b>)</p> <p>a. Demolition work (<b>CPC 5112</b>)</p> <p>b. Site formation and clearance</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated</p>	<p>1) None</p> <p>2) None</p> <p>3) Higher processing/registration fee for foreign contractors/consultancy firms on a project basis as</p>	

<p>work <b>(CPC 5113)</b>  c. Excavating and earthmoving work <b>(CPC 5114)</b>  d. Site preparation work for mining <b>(CPC 5115)</b>  e. Scaffolding work <b>(CPC 5116)</b>  Special trade construction work <b>(CPC 515)</b>  b. Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p>	<p>in the horizontal commitments</p>	<p>prescribed under the CIDB Act  4) Unbound, except as indicated in the horizontal commitments</p>	
<p><b>4. DISTRIBUTION SERVICES</b></p> <p>Note: Controlled products are inter-alia covered under the following legislations : The Dangerous Chemicals Control Act 2004, the Mauritius Agricultural Marketing Act 1963 and the Consumer Protection Act</p>			
<p>A. Commission agents' services (CPC 621) except (62111, 62117)</p>	<p>1) None, except for the controlled products  2) None  3) None, except for the controlled products</p>	<p>1) None, except for the controlled products  2) None  3) None, except for the controlled products</p>	

	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
B. Wholesale trade services <b>(CPC 622) excluding CPC 6225)</b>	1) None, except for the controlled products 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None, except for the controlled products 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
C. Retailing Services <b>(CPC 631+632+6111+6113+6121)</b>	1) None, except for the controlled products 2) None 3) None, except for the controlled products 4) Unbound, except as indicated in the horizontal commitment	1) None, except for the controlled products 2) None 3) None, except for the controlled products 4) Unbound, except as indicated in the horizontal commitment	
D. Franchising (CPC 8929) Other non-financial intangible assets <b>(CPC</b>	1) None 2) None 3) None	1) None 2) None 3) None	

89290)	4) Unbound, except as indicated in the horizontal commitments	4) Unbound, except as indicated in the horizontal commitments	
<b>5. EDUCATIONAL SERVICES</b> <b>Head Note</b> 1. Subsidies reserved to nationals only 2. Benefits may be provided to nationals for the supply of educational services provided by public schools 3. Grants and scholarships may be provided to nationals only			
A. Primary education services (CPC 921)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Secondary education services (CPC 922)	1) None 2) None 3) None 4) Unbound except as indicated in	1) None 2) None 3) None 4) Unbound except as indicated in	

	the horizontal section	the horizontal section	
C. Higher education services (CPC 923)	<p>1) None</p> <p>2) None</p> <p>3) Subject to domestic requirement for tertiary educational institutions.</p> <p>4) Possible quota for employment of professionals subject to the availability of Mauritian professionals</p>	<p>1) None</p> <p>2) None</p> <p>3) Subject to:</p> <p>a. relevant clearances from the home country for the setting up of post-secondary educational institutions abroad</p> <p>b. Recognition of institution and qualification in home country</p> <p>4) Unbound except as indicated in the horizontal section</p>	
D. Adult education (CPC 924)	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>1)None</p> <p>2)None</p> <p>3) Subject to Recognition of qualification in home country and relevant authorisation by the</p>	

	4) Unbound except as indicated in the horizontal section	regulatory body in India 4) Unbound except as indicated in the horizontal section	
E. Other Education Services ( CPC 929)	1)None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1)None 2)None 3) Subject to Recognition of qualification in home country and relevant authorisation by the regulatory body in India 4) Unbound except as indicated in the horizontal section	
<b>6. ENVIRONMENTAL SERVICES</b>			
A. Sewage services <b>(CPC 9401)</b> Covers sewage services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

<p>B. Refuse collection and disposal (for non-household purposes)</p> <p><b>(CPC 9402)</b></p> <p>Covers refuse collection and disposal services provided by private companies</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
<p>C. Sanitation and similar services</p> <p><b>(CPC 9403)</b></p> <p>Covers sanitation services provided by private companies</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
<p>Cleaning services of exhaust gases (9404)</p> <p>Covers cleaning services provided by private companies</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section</p>	
<p>Noise abatement (9405)</p> <p>Covers noise abatement services</p>	<p>1) None</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

provided by private companies	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	
Nature and Landscape protection services (9406)  Covers nature and landscape protection services provided by private companies	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

## 7. FINANCIAL SERVICES

1. The commitments on financial services are made in accordance with the General Agreement on Trade in Services (GATS) and the Annex on Financial Services. All the commitments in this Schedule are subject to domestic laws, guidelines, rules and regulations, terms and conditions of the relevant authorities in Mauritius, consistent with Article VI of the GATS and Article 2 of the Annex on Financial Services.
2. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 2(a) of the Financial Services Annex.
3. For Banking services a foreign bank must have operated for at least 5 years in the jurisdiction of its head office for it to obtain a license to operate as a branch in Mauritius. No banking license will be issued to a financial institution which has no physical presence in the country in which it is incorporated and licensed, and which is unaffiliated with a regulated financial group which is subject to effective consolidated supervision. For the Banking Sector, the grant of a license may also depend on the convenience and needs of the community or market to be served.

**Insurance and in Insurance-related Services**

**5(a)(i)** Direct life insurance

1) Companies must be incorporated/registered and licensed in Mauritius for General insurance business.

2) None

3) (a) A foreign insurance company needs to be registered under the Companies Act of Mauritius and have a satisfactory record of operation of at least 3 years in handling the category and class of insurance business for which it is applying a license.

(b) The Financial Services Commission of Mauritius needs to determine that the grant of the license would be in the Economic Interest of Mauritius.

4) Unbound, except as indicated in the horizontal

1) None

2) None

3) (a) A foreign insurance company needs to be registered under the Companies Act of Mauritius and have a satisfactory record of operation of at least 3 years in handling the category and class of insurance business for which it is applying a license.

(b) The Financial Services Commission of Mauritius needs to determine that the grant of the license would be in the Economic Interest of Mauritius.

4) Unbound, except as indicated in the horizontal commitments.

	commitments.		
<b>5(a)(i)</b> Direct non-life insurance	<p>1) Companies must be incorporated/registered and licensed in Mauritius for General insurance business.</p> <p>2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance, cannot be placed outside Mauritius.</p> <p>3) (a) A foreign insurance company needs to be registered under the Companies Act of Mauritius and have a satisfactory record of operation of at least 3 years in handling the category and class of insurance business for which it is applying a license.</p> <p>(b) The Financial Services Commission of Mauritius</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) A foreign insurance company needs to be registered under the Companies Act of Mauritius and have a satisfactory record of operation of at least 3 years in handling the category and class of insurance business for which it is applying a license.</p> <p>(b) The Financial Services Commission of Mauritius</p>	

	<p>needs to determine that the grant of the license would be in the Economic Interest of Mauritius.</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>needs to determine that the grant of the license would be in the Economic Interest of Mauritius.</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p><b>5(a)(ii)</b> Reinsurance and retrocession</p>	<p>1) At least 5% of reinsurance must be placed with African Reinsurance Corporation</p> <p>2) None</p> <p>3) At least 5% of reinsurance must be placed with African Reinsurance Corporation</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
<p><b>5(a)(iii)</b> Insurance intermediation comprising agency</p>	<p>1) Companies must be incorporated/ registered prior to being licensed in Mauritius and individuals must be licensed as insurance agents. Insurance</p>	<p>1) None</p>	

	<p>agents must have a commercial presence and act only for insurers licensed in Mauritius.</p> <p>2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance, cannot be placed outside Mauritius.</p> <p>3) Insurance agents must act only for insurers licensed in Mauritius.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
<p><b>5(a)(iii)</b> Insurance intermediation comprising Brokerage</p>	<p>1) Companies must be incorporated/ registered in Mauritius and licensed as brokers.</p> <p>2) Insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory</p>	<p>1) None</p> <p>2) None</p>	

	<p>Third Party Insurance, cannot be placed outside Mauritius.</p> <p>3) Insurance brokers may arrange insurance business with insurers licensed in Mauritius, and reinsurance business where brokers may also arrange business with a foreign reinsurer.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
<p><b>5(a)(iv)</b> Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>Average and loss adjustment Services (<b>CPC 81403</b>)</p> <p>Salvage Administration Services (<b>CPC 81405</b>)</p>
<p><b>Banking and other Financial Services</b></p>			

<p><b>5(a)(v)</b> Acceptance of deposits and other repayable funds from the public</p> <p><b>5(a)(vi)</b> Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction</p> <p><b>5(a)(vii)</b> Financial leasing</p> <p><b>5(a)(viii)</b> All payment and money transmission services, including credit, charge and debit cards, travellers cheques and banker's drafts</p> <p><b>5(a)(ix)</b> Guarantees and commitments</p> <p><b>5(a)(x)</b> Trading for own account or for account of customers whether on an exchange, in an over-the-counter market or otherwise, as applicable in Mauritius, for each of the following:</p> <p><b>(A)</b> money market instruments (including cheques, bills, certificates of deposits)</p> <p><b>(B)</b> foreign exchange</p> <p><b>(C)</b> derivative products relating to, futures and options</p>	<p>1) None</p> <p>2) None, except with regard to credit exposure of branches of foreign banks where the capital of the head office is not to be taken into account.</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
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<b>(E)</b> transferable securities			
<b>5(a)(xi)</b> Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ul>	
<b>5(a)(xii)</b> Money broking <b>5(a)(xiii)</b> Asset management, such as cash or portfolio management, all forms of collective investment management, custodial depository and trust services (excluding pension fund management)	<ul style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	<ul style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
5(a)(xiv) Settlement and clearing services for inter-bank transactions	<ul style="list-style-type: none"> <li>1) Unbound,</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments.</li> </ul>	<ul style="list-style-type: none"> <li>1) Unbound</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound, except as indicated in the horizontal commitments</li> </ul>	
5(a)(xiv) Settlement and clearing services for securities	<ul style="list-style-type: none"> <li>1) To be done only through a licensed clearing system</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> </ul>	

	2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>5(a)(xv)</b> Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Advisory and auxiliary to financial intermediation - Loan broking services ( <b>CPC 81331</b> ) - Financial consultancy services ( <b>CPC 81332</b> )	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>8. HEALTH RELATED SERVICES</b>			

<p>Sports and Recreation Education Services</p> <p><b>(CPC ver 2. - 92912)</b></p> <p>Indian system of medicine (ISM) /Complementary and Alternate Medicine (AYUSH)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in horizontal section</p>	
<p>Private Hospital services (<b>CPC 9311</b>)</p>	<p>1) None, except for provision of services on provider to provider basis, such that transaction is between 2 established medical institutions.</p> <p>2) None</p> <p>3) None</p> <p>4) The total number of Indian medical professionals registered/ employed each year in Mauritius will be drawn primarily from the list of scarcity areas and shall be limited depending on the total number of supply of medical professionals</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in horizontal section</p>	
<p><b>9. TOURISM AND TRAVEL RELATED SERVICE</b></p>			

<p>A. Hotel Services (<b>CPC 641</b>)</p>	<p>1) None  2) None  3) None  4) Unbound except as indicated in the horizontal commitments</p>	<p>1) None  2) None  3) None  4) Foreign establishments must be staffed predominantly by Mauritians, except for occupations with skills shortages</p>	
<p>Restaurant Services (<b>CPC 642 + 643</b>)</p>	<p>1) None  2) None  3) Priority of consideration will be given to high-end, upscale, authentic/fusion/gastronomy cuisine  4) Unbound except as indicated in the horizontal commitments</p>	<p>1) None  2) None  3) None  4) Unbound except as indicated in the horizontal commitments</p>	
<p>B. Travel agencies and tour operator services (<b>CPC 74710</b>)</p>	<p>1) None  2) None  3) Subject to licensing requirements  4) Unbound, except as indicated</p>	<p>1)None  2) None  3)Subject to licensing requirements and foreign tour operators are subject to relevant bank guarantee and experience  4) Unbound, except as indicated in</p>	

	in the horizontal commitments	the horizontal commitments	
C. Tourist guide services <b>(CPC 7472)</b>	1) None 2)None 3)None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Allowed only in linguistic scarcity areas	
Tourist Transport Operators	1) None 2)None 3)None 4) Unbound except as indicated in the horizontal commitments	1) None 2)None 3)None 4)Unbound except as indicated in the horizontal commitments	
Yacht chartering & cruising services <b>(CPC 96499**)</b>	1) None 2) None 3) Subject to licensing requirements 4) Unbound except as	1) None 2) None 3) Subject to licensing requirements and priority to be given to innovative/novel services <sup>27</sup> 4) Unbound except as indicated in	

<sup>27</sup> Innovative/Novel services means any product/services not currently available in Mauritius or that bring added value to the existing spectrum of products/services in line with Government's policy of broadening its products portfolio and enriching the tourism experience

	indicated in the horizontal commitments	the horizontal commitments	
Tourist duty-free shops	1) None 2) None 3) Foreign participation limited to 30 per cent 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
<b>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES</b>			
Sound recording services <b>(CPC 2.1 – 9611)</b>	1) None 2) None 3)None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Motion picture and production and distribution services <b>(CPC 2.1- 9612)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	

	commitments		
Audio visual post-production services <b>(CPC 2.1 - 9613)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Motion picture, videotape and television programme distribution services <b>(CPC 2.1 - 9614)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Motion picture projection services <b>(CPC 2.1 - 9615)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
Theatrical producer, singer group, band and orchestra entertainment	1) Unbound	1) Unbound	

<p>services</p> <p><b>(CPC 96191)</b></p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal section</p>	
<p>Services provided by authors, composers, entertainers and other individual artists</p> <p><b>(CPC 96192)</b></p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p>Auxiliary theatrical services n.e.c.</p> <p><b>(CPC 96193)</b></p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	
<p>Circus, amusement park and similar attraction services</p> <p><b>(CPC 96194)</b></p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated</p>	

	indicated in the horizontal commitments	in the horizontal commitments	
D. Sporting and other recreational services <b>(CPC 964)</b>	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments	
<b>11. TRANSPORT SERVICES</b>			
<b>A. Maritime Transport Services</b>			
Subsidies limited to nationals only (for Mauritian ships engaged in trade exclusively between Mauritius, Rodrigues and outer islands)			
a. Passenger transport <b>(CPC 7211)</b> b. Freight transport ( <b>CPC 7212</b> ) (a and b exclude cabotage) c. Maintenance and repair of vessels <b>(CPC 8868**)</b> d. Rental of vessels with crew <b>(CPC 7213)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
<b>Air Transport Services</b>			

Computer reservation systems (CRS) as defined in the GATS Annex on Air transport services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
Selling and marketing of air transport services as defined in the GATS Annex on Air Transport Services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
Maintenance and repair aircraft as defined in the Annex on Air Transport Services	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal commitments	
<b>H. Services auxiliary to all modes of transport</b>			
Storage and Warehousing Services (CPC 742**) - ( only for exports)	1) Unbound* 2) None 3) None, except that the activity of any operator must be licensed by Customs and relevant authorities 4) Unbound except as indicated in	1) Unbound* 2) None 3) None 4) Unbound except as indicated in	

	the horizontal commitments	the horizontal commitments	
c. Freight Transport Agency Services <b>(CPC 748)</b>	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	
Other auxiliary services <b>(CPC 749**)</b>  Excluding cargo – handling and ground handling services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments	

## **ANNEX 14 - SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA ON TRADE IN SERVICES**

### Explanatory Notes to India's Schedule of Commitments

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991).
2. The reference to "CPC" against specific sectors is a reference to the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991), except for
  - a. sectors where "CPC Ver. 2" is indicated, the reference is to the Central Product Classification (Statistical Papers Series M No. 77, Ver. 2, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2008).
3. The alphabetical and numerical divisions are only indicative of the description of specific commitments, but shall not be construed as being a part of the specific commitments.
4. The use of "\*\*\*" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

#### Modes of supply:

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

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<b>I. HORIZONTAL COMMITMENTS</b>			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p><u>Modes 1, 2, 3</u>: Unbound with respect to social services established or maintained for a public purpose, such as income security, social security, insurance, social welfare, public education, public training, public health, child care, public utilities, public transport, freight transport and public housing. Such services may be subject to public monopolies or to exclusive rights granted to private operators.</p> <p>3 (i) Legal Entity</p> <p>(a) Unless otherwise specified in the sectoral commitments, commercial presence shall take the form of incorporation of a company in India</p>	<p>1), 3), 4) Taxation laws for domestic and foreign service suppliers, as per the provisions of the relevant applicable laws and regulations shall apply.</p> <p>3) (i) As provided under Market Access column, and in case of collaboration with public sector enterprises or government undertakings as joint venture partners, preference in access will be given to foreign service suppliers or entities which offer the best terms for transfer of technology.</p> <p>3) (ii) Subsidies, where granted, shall be available only to domestic service</p>	

	<p>as a joint venture or a wholly owned subsidiary.</p>	<p>suppliers.</p> <p>3) (iii) At least one director of a company incorporated in India must be resident of India.</p> <p>3) (iv) In addition and without prejudice to equity and other restrictions specified in sectoral commitments of this Schedule, MA and NT restrictions specified in the Consolidated FDI Policy Circular of 2017 and applicable regulations of the Foreign Exchange Management Act, as revised and amended from time to time, shall be applicable, provided that any changes to the Consolidated FDI Policy Circular of 2017 shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.<sup>28</sup></p>	
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<sup>28</sup> It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy Circular of 2017 and applicable regulations of the Foreign Exchange Management Act or any amendments made thereto from time to time with regard to relevant sectoral commitments. It is further understood that India's commitments are without prejudice to any policies or regulations that it may maintain with a view to ensuring national security

	<p>(b) Certain limited activities may also be undertaken as permitted under FEMA and any other applicable laws by a foreign entity through liaison office/representative office, project office or branch office, subject to relevant approvals, and assessment of profitability and minimum net worth requirements of the parent company.</p> <p>3 (ii) In addition and without prejudice to equity and other restrictions specified in sectoral commitments of this Schedule, MA and NT restrictions specified in the Consolidated FDI Policy Circular of 2017 and applicable regulations of the Foreign Exchange Management Act, as revised and amended from time to time, shall be applicable, provided that any changes to the Consolidated FDI Policy Circular of 2017 shall not be applied in a manner so as to nullify or impair the benefits under the terms of a</p>	<p>3)(v) Acquisition of Immoveable Property: A person resident outside India who has established in India a branch office or other place of business authorized by the Reserve Bank of India, other than a liaison office, may acquire immoveable property when such acquisition is necessary for or incidental to carrying on of the permitted activity.</p> <p>(vi) Payments to a foreign collaborator resulting from foreign technology transfer or on the use of trademarks and brand names of the foreign collaborator will be regulated.</p>	
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	specific commitment. <sup>29</sup>		
	<p>4) Unbound except for the following categories of Natural Persons as defined under the Annex 10 on Movement of Natural Persons, and subject to the terms of the Chapter/Annex and this schedule.</p> <p>Additionally, Numerical quotas in respect of visas may be prescribed for skilled professionals (except for Business Visitors) for services related to specific projects in sectors determined by the Government. Visas above such quotas may be considered depending on project requirements.</p>	<p>4) Unbound except as per the commitments in the Annex 10 on Movement of Natural Persons.</p> <p>Minimum wage requirements in respect of foreign nationals may be prescribed (except for Business Visitors).</p>	

<sup>29</sup> It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy Circular of 2017 and applicable regulations of the Foreign Exchange Management Act or any amendments made thereto from time to time with regard to relevant sectoral commitments. It is further understood that India's commitments are without prejudice to any policies or regulations that it may maintain with a view to ensuring national security.

	<p><u>Categories of Natural Persons</u></p> <p>A. Business Visitors will have access in all sectors and sub-sectors committed, and Intra-Corporate Transferees will have access in all sectors and sub-sectors where Mode 3 has been committed, unless specified in the sectoral section.</p> <p>B. <b>Intra-corporate transferee</b> means the natural person who is employed by a juridical person with a commercial presence in India, who is being transferred to a branch or a representative office or an affiliate or subsidiary on a temporary basis, and who belong to the category of employees including a</p>		
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	<p>manager, executive or specialist as defined below:</p> <p>(i) <b>Manager</b> means a natural person within an organization who primarily directs the organization or a department or sub-division of the organization, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorization), and exercises discretionary authority over day-to-day operations.</p> <p>(ii) <b>Executive</b> means a natural person within an organization who:</p> <p>(a) primarily directs the management of the organization, or a major component or function of the organization; and</p> <p>(b) exercises wide latitude in decision-making, and receives only</p>		
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	<p>general supervision or direction from higher level executives, the board of directors, or stockholders of the business organization.</p> <p>(iii) <b>Specialist</b> means a natural person within an organization who possesses an advanced level of expertise or knowledge relating to the organization's services, research, products, equipment, techniques or management. A specialist may include, but is not limited to, members of a licensed profession<sup>30</sup>.</p> <p>List of Service Sectors in respect of which Contractual Service Suppliers and Independent Professionals will have access is given below:</p> <p style="padding-left: 40px;">C. <u>Contractual Service Suppliers</u></p> <p>The contract has to be obtained in</p>		
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<sup>30</sup> The Parties understand that immigration authorities shall under normal circumstances rely on the representation by the juridical person concerned of such person's advanced level of expertise or knowledge

	<p>one of the sectors listed below and subject to the conditions inscribed in the Annex 10 on Movement of Natural Persons and additional conditions, if any, mentioned in the sub-sector :</p> <ul style="list-style-type: none"> <li>• Engineering Services (CPC 8672)</li> <li>• Integrated Engineering Services (CPC 8673)</li> <li>• Architectural Services (CPC 8671)</li> <li>• Urban Planning and landscape Architectural Services (CPC 8674)</li> <li>• Computer and Related Services (CPC 841, 842, 843, 844, 845+849)</li> <li>• R&amp;D Services (CPC 85101; CPC 85103; CPC 85104)</li> <li>• R&amp;D Services on social sciences and humanities, excluding law CPC 852**</li> <li>• Management Consulting</li> </ul>		
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	<p>Services (excluding all services relating to legal consultancy) (CPC 86501**, 86502**, 86503**, 86505**, 86506**, 86509**)</p> <ul style="list-style-type: none"> <li>• Services related to Management Consulting – excluding all services relating to legal consultancy (CPC 86601)</li> <li>• Language Teachers (of any foreign language other than English)</li> <li>• Hotel and other lodging services (CPC Ex. 641)</li> <li>• Travel agency and tour operator services (CPC 7471)</li> </ul> <p>D. <u>Independent Professionals:</u></p> <p>The contract has to be obtained in one of the sectors listed below and subject to the conditions inscribed in the Annex 10 on Movement of Natural Persons and additional conditions mentioned in the sub-sector:</p>		
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	<ul style="list-style-type: none"> <li>• Accounting and Book-keeping services (CPC 862** excluding auditing services)</li> <li>• Engineering Services (CPC 8672)</li> <li>• Integrated Engineering Services (CPC 8673)</li> <li>• Architectural Services (CPC 8671)</li> <li>• Urban Planning and landscape Architectural Services (CPC 8674)</li> <li>• Computer and Related Services (CPC 841, 842, 843, 844, 845+849)</li> <li>• R&amp;D Services (CPC 85101; CPC 85103; CPC 85104)</li> <li>• R&amp;D Services on social sciences and humanities, excluding law CPC 852**</li> <li>• Management Consulting Services (excluding all services relating to legal consultancy) (CPC 86501**, 86502**, 86503**, 86505**, 86506**, 86509**)</li> </ul>		
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	<ul style="list-style-type: none"> <li>• Services related to Management Consulting – excluding all services relating to legal consultancy (CPC 86601)</li> <li>• Language Teachers (of any foreign language other than English)</li> <li>• Hotel and other lodging services (CPC Ex. 641)</li> <li>• Travel agency and tour operator services (CPC 7471)</li> </ul>		
<b>II. SECTOR SPECIFIC COMMITMENTS<sup>31</sup></b>			
1. BUSINESS SERVICES			

<sup>31</sup> In sectors/modes where MFN commitments have been indicated, it is understood that India's commitments are without prejudice to any policies or regulations that it may maintain with a view to ensuring national security.

<p>A. <u>Professional Services</u></p>			
<p>(b) Accounting and Book Keeping Services (CPC 862**) (excluding Auditing Services)</p>	<p>1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section</p>	<p>1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section and further subject to the requirement of obtaining professional indemnity insurance from home country of service provider</p> <p>1), 2), 4): Services requiring use of title of Chartered Accountant or Cost &amp; Works Accountant under applicable domestic laws can be rendered only subject to registration with relevant professional body under a scheme of reciprocity.</p>	

<p>(d) Architectural Services (CPC 8671)</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that commercial presence would be only through incorporation as partnership firm constituted by Architects, subject to prior government approval for investments by entities other than on resident Indians (NRIs) and Persons of Indian Origin (PIO); investments by NRIs and PIOs will be subject to restrictions on repatriation.</p> <p>4) Unbound except for the categories of natural persons specified in the horizontal section who:</p> <p>(a) undertakes the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or</p>	<p>1) None</p> <p>2) None</p> <p>3) None, except as provided in the MA column.</p> <p>4) Unbound except as provided in the MA column</p> <p>1), 2), 3): Services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with relevant</p>	
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	(b) is recognized as an 'Architect' under applicable national laws, subject to registration with relevant professional body under a scheme of reciprocity between India and the government of the country of origin of such person.	professional body under a scheme of reciprocity.	
(e) Engineering Services(CPC 8672)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section.</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section</li> </ul>	
(f) Integrated engineering services (CPC 8673)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as in the horizontal section</li> </ul>	

<p>(g) Urban planning and landscape architectural services (CPC 8674)</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that commercial presence would be only through incorporation as partnership firm constituted by Architects, subject to prior government approval for investments by entities other than non-resident Indians (NRIs) and Persons of Indian Origin (PIO); investments by NRIs and PIOs will be subject to restrictions on repatriation.</p> <p>.</p> <p>4) Unbound except for the categories of natural persons specified in the horizontal section who:</p> <p>(a) undertakes the function as a consultant or designer in India for a specific project with the prior permission of the Central</p>	<p>1) None</p> <p>2) None</p> <p>3) None, except as provided in MA column</p> <p>4)Unbound except as provided in the MA column</p> <p>1), 2), 3): Services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with relevant</p>	
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	<p>Government; or</p> <p>(b) is recognized as an 'Architect' under applicable national laws, subject to registration with relevant professional body under a scheme of reciprocity between India and the government of the country of origin of such person.</p>	<p>professional body under a scheme of reciprocity.</p>	
<p>(h) Medical and Dental Services (CPC 9312)</p>	<p>1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of second opinion to help in diagnosis of cases or in the field of research.</p> <p>2) None</p> <p>3) Only through incorporation in India and subject to the condition that the latest technology for treatment will be brought in and as provided in national treatment</p>	<p>1) Unbound except as provided in the market access column</p> <p>2) None</p> <p>3) Professionals qualified outside India can practice medicine for charitable purposes, and dentistry for</p>	

	<p>column.</p> <p>4) Unbound except for charitable purposes subject to permissions from relevant authorities</p>	<p>teaching and research purposes subject to permissions from relevant authorities under the applicable domestic laws. Publicly funded services will be available only to Indian citizens or will be supplied at differential prices to persons other than Indian citizens.</p> <p>4) Unbound except as indicated in the market access column.</p>	
<p>(i) Veterinary services (CPC 932)</p>	<p>1) None</p> <p>2) None</p> <p>3) None except as provided in national treatment column.</p> <p>4) Unbound except as in the horizontal section</p>	<p>1) None, except as provided below</p> <p>2) None</p> <p>3) None, except as provided below</p> <p>4) Unbound except in respect of categories of natural persons in the horizontal Section, and subject to the following.</p> <p>1),3),4) Professionals qualified</p>	

		<p>outside India can:</p> <p>(i) engage in teaching, research and charitable purposes subject to permissions from relevant authorities under the applicable domestic laws; and</p> <p>(ii) practice veterinary services in India subject to registration with relevant professional body under a scheme of reciprocity.</p>	
<p>(j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)</p>	<p>1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of second opinion to help in diagnosis of cases or in the field of research.</p> <p>2) None.</p> <p>3) None, subject to the condition that the latest technology for treatment will be brought in and</p>	<p>1) Unbound except as provided in the market access column</p> <p>2) None.</p> <p>3) Publicly funded services may be available only to Indian citizens or may be supplied at differential prices</p>	

	<p>as provided in national treatment column.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>to persons other than Indian citizens.</p> <p>4) Unbound except as indicated in the horizontal section.</p> <p>1, 3) and 4):</p> <p>In respect of services by nurses and midwives, professionals qualified outside India can:</p> <p>(i) engage in teaching and research subject to permissions from relevant authorities under applicable domestic laws; and</p> <p>(ii) practice nursing services in India subject to registration with relevant professional body under a scheme of reciprocity.</p> <p>In respect of physiotherapy and paramedical services, third country qualified professionals can provide services related to teaching, research</p>	
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		or charitable purposes.	
B. Computer and Related Services (CPC 84)	1) None. 2) None. 3) None 4) Unbound except as indicated in the horizontal section.	1) None. 2) None. 3) None 4)Unbound except as indicated in the horizontal section.	
C. Research and Development Services			
<u>Explanatory Note:</u> Commitment on Research and Development Services does not include accessing biological resources for the purposes of R&D, or transfer of results based on R&D of biological resources accessed in India.			
(a) R&D services on the following natural sciences only:  Heat, light, electromagnetism, astronomy, but excluding atomic energy and related	1) None 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section.	

<p>matters (CPC 85101)</p> <p>Engineering and technology, including applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircrafts, civil engineering, construction, information, etc. (CPC 85103)</p>			
<p>R&amp;D services in Agricultural Sciences (CPC 85104)</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1)None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	

<p>(b) R&amp;D services on social sciences and humanities, excluding law (CPC 852**)</p>	<p>1) None 2) None 3) None 4) Unbound except as in the horizontal section.</p>	<p>1) None 2) None 3) None 4) Unbound except as in the horizontal section.</p>	
<p>(c) Interdisciplinary R &amp; D Services (CPC 853)</p>	<p>1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section.</p>	<p>1) None 2) None 3) Unbound 4) Unbound except as in the horizontal section.</p>	
<p>D. Real Estate Services  (b)Only for consultancy services on a fee or contract basis (CPC 822**)</p>	<p>1) None 2) None 3) None 4) Unbound except as in the horizontal section.</p>	<p>1)None 2)None 3)None 4) Unbound except as in the horizontal section</p>	

Foreign investment is prohibited in real estate business			
E. Rental/Leasing Services (without operators, excluding any financial leasing services)			
(b) Rental/leasing services without operators relating to aircraft (CPC 83104)	1) None 2) None 3) None  4) Unbound except as in the horizontal section	1) None 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section	
(c) Rental/leasing services without operators relating to other transport equipment (CPC 83101 + 83102 + 83105) (excluding Railroad Transport & Multimodal Transport)	1) Unbound 2) None 3) None  4) Unbound except as in the	1) Unbound 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the	

	horizontal section	horizontal section	
(d) Rental/ leasing services without operators relating to other machinery and equipment (CPC 83106 –83109)	1) Unbound 2) None 3) None  4) Unbound except as in the horizontal section.	1) Unbound 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section.	
(e) Rental/ leasing services concerning personal and household goods (CPC832)	1) Unbound 2) None 3) None 4) Unbound except as in the horizontal section.	1) Unbound 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as in the horizontal section	
F. Other Business Services			

<p>(a) Advertising Services</p> <p>Sale or leasing services of advertising space or time (CPC 87110)</p> <p>Planning, creating and placement services of advertising (CPC 87120)</p>	<p>1) None, subject to the requirement that foreign channels must seek advertising for the down link beam through domestic entities and foreign print media must seek advertisement through domestic entities.</p> <p>2) None</p> <p>3) None, except as provided in national treatment column</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None, subject to the requirement that majority of content would be created locally by Indian nationals</p> <p>2) None</p> <p>3) None, except that persons controlling management of the company in India shall be resident in India.</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>(c) Management consulting services excluding all services relating to legal consultancy (CPC 86501**, 86502**, 86503**, 86505**, 86506**, 86509**)</p>	<p>1)None</p> <p>2)None</p> <p>3) None</p> <p>4)Unbound except as in the</p>	<p>1) None</p> <p>2)None</p> <p>3)None</p> <p>4)Unbound except as in the horizontal</p>	

	horizontal section.	section.	
(d) Services related to management consulting (CPC 86601)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as in the horizontal section.</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2)None</li> <li>3)None</li> <li>4)Unbound except as in the horizontal section.</li> </ul>	
(e)Technical testing and analysis services (CPC 8676)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section.</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal section.</li> </ul>	
(g) Services incidental to fishing (CPC 882)	<ul style="list-style-type: none"> <li>1) None only for consulting services</li> <li>2) None</li> <li>3) None subject to requirements as may be specified under relevant state and local level laws and</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None subject to requirements as may be specified under relevant state and local level laws and regulations.</li> </ul>	

	<p>regulations.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>4) Unbound except as in the horizontal section.</p>	
<p>(h) (i) Service incidental to Mining (CPC 883)</p> <p>(ii) Site preparation work for mining (CPC 5115)</p>	<p>1) None</p> <p>2) None</p> <p>3) None subject to requirements as may be specified under relevant state and local level laws and regulations.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None subject to requirements as may be specified under relevant state and local level laws and regulations.</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>(j) Services incidental to energy distribution (CPC 887 ** limited only to consultancy services related to the transmission and distribution on a fee or contract basis of electricity)</p>	<p>1) None</p> <p>2) None</p> <p>3) None subject to requirements as may be specified under relevant state and local level laws and</p>	<p>1) None</p> <p>2) None</p> <p>3) None subject to requirements as may be specified under relevant state and local level laws and regulations.</p>	

	<p>regulations.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>4) Unbound except as in the horizontal section.</p>	
<p>(k) Placement and supply services of Personnel (CPC 872)</p>	<p>1) None</p> <p>2)None</p> <p>3)None</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>(n) Maintenance and repair of equipment (CPC 633)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>(o) Building-cleaning services  (CPC 874)</p>	<p>1) Unbound*</p> <p>2) Unbound*</p>	<p>1) Unbound*</p> <p>2) Unbound*</p>	

	3) None 4) Unbound except as in the horizontal section.	3) None 4) Unbound except as in the horizontal section.	
(p) Photographic Services excluding aerial photography, satellite pictures and satellite enabled photography (CPC 875**)	1) None 2) None 3) None 4) Unbound except as in the horizontal section	1)None 2)None 3)None 4)Unbound except as in the horizontal section	
(q) Packaging Services (CPC 876)	1) None 2) None 3) None 4) Unbound except as in the horizontal section.	1) None 2)None 3) None 4) Unbound except as in the horizontal section.	
(s) Convention services (CPC 87909*)	1) None 2) None	1) None 2) None	

	<p>3) None</p> <p>4) Unbound except as in the horizontal section</p>	<p>3) None</p> <p>4) Unbound except as in the horizontal section</p>	
<p>(t) Specialty design services (CPC 87907**)</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that commercial presence would be only through incorporation as partnership firm constituted by Architects, subject to prior government approval for investments by entities other than non-resident Indians (NRIs) and Persons of Indian Origin (PIO); investments by NRIs and PIOs will be subject to restrictions on repatriation.</p> <p>4) Unbound except as in the horizontal section for natural</p>	<p>1) None</p> <p>2) None</p> <p>3) None, except as provided in MA column</p> <p>4) Unbound except as provided in the MA column</p>	

	<p>persons who:</p> <p>(a) undertakes the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or</p> <p>(b) is recognized as an 'Architect' under applicable national laws, subject to registration with relevant professional body under a scheme of reciprocity between India and the government of the country of origin of such person.</p>	<p>1), 2), 3): Services requiring use of title and style of 'Architect' under applicable national law can be rendered only subject to registration with relevant professional body under a scheme of reciprocity.</p>	
<p><b>Translation and interpretation services (CPC 87905)</b></p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound, except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section</p>	

<p>2C.TELECOMMUNICATION SERVICES<sup>32</sup></p> <p>a) Voice telephone services (CPC 7521**) + Cellular mobile telephone</p> <p>b) Packet switched Data Transmission Services (CPC 7523**)</p> <p>(i) Radio Paging Services</p> <p>(ii) Internet Services</p> <p>c) Circuit switched data transmission services (CPC 7523**)</p> <p>d) Telex Service (CPC</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) The service will be permitted to be provided as per license agreement<sup>33</sup> only after the operator gets a licence from the Designated Authority.</p> <p>The operator should be a company registered in India with maximum foreign investment direct and/or indirect not exceeding 74 percent.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) (i) None except the following:</p> <ul style="list-style-type: none"> <li>• The Chief Officer incharge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies dealing with the lawful inception of messages should be resident Indian citizens.</li> <li>• The majority Directors on the Board of the licensee company shall be Indian citizens.</li> <li>• The positions of the</li> </ul>	
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<sup>32</sup> Excluding broadcasting services and measures affecting such services.

<sup>33</sup> The License Agreement includes terms and conditions of the license for providing service

<p>7523**)   e) Telegraph Services (CPC 7522**)   f) Facsimile Services (CPC7521**+7529**)   g) Private Leased Circuit Services (CPC7522**+7523**)   o) Others   (i) V-Sat Services   (ii) Global Mobile Personal Communications Services</p>	<p>For foreign investment more than 49%, Government approval would be required.</p> <p>Number of licenses, may, however, be limited due to scarce resources such as right of way and spectrum availability subject to a minimum of two licenses in each service area.</p> <p>Resale of telephone services is not permitted.</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>Chairman, managing Director, Chief Executive Officer and/or Chief Financial Officer, if held by foreign nationals, would require to be security vetted by Ministry of Home Affairs in India annually.</p> <ul style="list-style-type: none"> <li>All foreign personnel likely to be deployed by the licensee for installation, operation and maintenance of the licensee's network shall also be security cleared by the Government of India prior to their deployment.</li> </ul> <p>(ii) Unbound for Indian Government Public Sector Undertakings</p> <p>4) Unbound except as indicated in the horizontal commitments</p>	
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<p>Data and Message transmission services, in the following:</p> <p>h) Electronic mail (CPC 7523)</p> <p>i) Voice mail (CPC 7523)</p> <p>j) On-line information and data base retrieval (CPC 7523)</p> <p>k) Electronic Data Interchange (EDI) (CPC 7523**)</p> <p>l) Enhanced/value added facsimile services, including store and forward, store and retrieve (CPC 7523)</p> <p>n) On-line information and data processing (CPC</p>	<p>1) None except the provision of all services is subject to commercial arrangements with licensed Telecom service suppliers.</p> <p>2) None</p> <p>3) The service will be permitted to be provided as per license agreement only after the operator, incorporated as a company in India, gets a licence from the Designated Authority.</p> <p>For foreign investment more than 49%, Government approval would be required.</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the Horizontal section.</p>	
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843**)			
<p>D. Audiovisual Services</p> <p>(a) Motion picture or video tape production services: (CPC 96112)</p> <p>Motion picture or video distribution services (CPC 96113)</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None, except that Import of titles restricted to 100 per year.</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	
<p><b>Sound recording services</b> (CPC Ver.2 9611):</p> <ul style="list-style-type: none"> <li>• Sound recording services: (CPC Ver. 2 96111)</li> <li>• Live recording services: (CPC Ver. 2 96112)</li> </ul>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p>	

<ul style="list-style-type: none"> <li>• Sound recording originals: (CPC Ver. 2 96113)</li> </ul> <p><b>Audio visual post-production services</b> (CPC Ver.2 9613):</p> <p>Audiovisual editing services (CPC Ver.2 96131); Transfers and duplication of masters services (CPC Ver.2 96132); Colour correction and digital restoration services (CPC Ver.2 96133); Visual effects services (CPC Ver.2 96134); Animation services (CPC Ver.2 96135); Captioning, titling and subtitling services (CPC</p>			
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<p>Ver.2 96136); Sound editing and design services (CPC Ver.2 96137); Other post-production services (CPC Ver.2 96139)</p>			
<p><b>3.CONSTRUCTION AND RELATED ENGINEERING SERVICES</b></p> <p>A. General construction work for buildings (CPC 512)</p> <p>B. General Construction work for civil engineering (CPC 513)</p> <p>C. Installation and assembly work (CPC 514+516)</p> <p>D. Building completion and finishing work</p>	<p>1) None only for consultancy</p> <p>2) None only for consultancy</p> <p>3) None except that</p> <p>(i) Foreign investment in construction of farm houses is prohibited.</p> <p>(ii) Construction services relating to petroleum sector shall be subject to economic needs tests and other applicable regulatory requirements.</p>	<p>1) None</p> <p>2) None only for consultancy</p> <p>3) As provided in market access column, and additionally all foreign investment (except in the case of construction work in respect of hotels, tourist resorts, hospitals and special economic zones, educational institutions, old age homes and investments by non-resident Indians) shall be subject to regulatory requirements specified under the Consolidated FDI Policy Circular 2017 and</p>	

<p>(CPC 517)</p> <p>E. Other CPC 511+515+518)</p>	<p>(iii) Construction services relating to airports shall require Government approval beyond 74% foreign investment for existing projects.</p> <p>(iv) Subject to relevant state and local laws and regulations</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>relevant FEMA regulations such as restrictions on repatriation of the foreign investment during a lock-in period of three years calculated for each tranche of FDI.</p> <p>State and local level regulations on norms and standards, including land-use requirements, and provision of community amenities and common facilities, shall apply.</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	
<p>4. DISTRIBUTION SERVICES (EXCLUDING E-COMMERCE &amp; LIVE ANIMALS)</p>			

<p>A. Commission agents' services covering sales on a fee or contract basis of:</p> <p>Agricultural raw materials (CPC 62111**)</p> <p>Food products excluding beverages and tobacco (CPC 62112**)</p> <p>Machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles (CPC 62114)</p> <p>Furniture, household goods, hardware and iron mongery (CPC 62115)</p>	<p>1) None</p> <p>2) None</p> <p>3) None, subject to approval of Reserve Bank of India ("RBI")/ Government and conformity with Foreign Exchange Management Act ("FEMA") regulations, as applicable and except for requirements as may be specified under relevant state and local level laws and regulations.</p> <p>4) Unbound, except as in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None, except as provided in the market access column</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	
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<p>Textiles, clothing and footwear (CPC 62116)</p>			
<p>B. Wholesale trade services</p> <p>Agricultural raw materials excluding live animals (CPC 6221**)</p> <p>Food excluding beverages and tobacco (CPC 6222**)</p> <p>Textiles, clothing and footwear (CPC 6223)</p> <p>Household appliances, articles and</p>	<p>1),2) None, except for restrictions on turnover in wholesale trade services among companies in the same group; and</p> <p>3) None, subject to approval of RBI/ Government and conformity with Foreign Exchange Management Act (FEMA) regulations, as applicable and requirements as may be specified under relevant state and local level laws and regulations.</p> <p>4) Unbound except as in the horizontal commitments.</p>	<p>1) None</p> <p>2) None</p> <p>3) None, except as provided in the MA column</p> <p>4) Unbound, except as in the</p>	

<p>equipment (6224)</p> <p>Miscellaneous consumer goods (6226)</p> <p>Machinery, equipment and supplies (CPC 6228)</p>		horizontal commitments.	
<p>C. Single Brand Product Retail Services (excluding in prohibited sectors as specified in India's Consolidated FDI Policy Circular of 2017 and in natural gas and petroleum and natural gas products, tobacco and liquor and subject to the conditions mentioned in India's Consolidated FDI Policy Circular of 2017 and applicable</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (a) Foreign investment up to 49% allowed subject to conformity with India's Consolidated FDI Policy Circular of 2017 and Foreign Exchange Management Act (FEMA) regulations and any other laws</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) Unbound</p>	

<p>regulations under the Foreign Exchange Management Act.)</p>	<p>and regulations including at state/local level, as applicable.</p> <p>(b) Single Brand in Petroleum Product Retail services shall require authorization from the Government or other competent authority, which may be subject to economic needs tests, requirements for servicing specific areas and other conditions relating to public interest.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>4) Unbound except as in the horizontal section.</p>	
<p>D. Franchising Services in respect of Single Brand retailing services as specified in category C above (franchising services for tobacco and</p>	<p>1) Unbound</p> <p>2) Unbound</p>	<p>1) Unbound</p> <p>2) Unbound</p>	

liquor excluded).	<p>3) None subject to approval of RBI and conformity with India's Consolidated FDI Policy Circular of 2017 with respect to Single Brand Product Retail trading and Foreign Exchange Management Act (FEMA) regulations and any other laws and regulations, including at state/local level, as applicable.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>3) Unbound</p> <p>4) Unbound except as in the horizontal section.</p>	
<b>5. EDUCATIONAL SERVICES</b>			
C. Higher Education Services (CPC 923)	<p>1) None subject to the condition that service providers would be subject to regulations, as applicable to domestic providers in the country of origin and subject to terms and conditions of approval from</p>	<p>1)None</p>	

	<p>relevant authority in India for educational programmes leading to award of a recognized degree, diploma, doctoral programmes, etc.</p> <p>2) None</p> <p>3) Subject to the condition that fees to be charged can be fixed by an appropriate authority and that such fees do not lead to charging capitation fees or to profiteering. Subject further to such regulations, already in place or to be prescribed by the appropriate regulatory authority including at State / Local levels, on aspects including requirements of an economic needs test and legal entity specifications.</p> <p>4) Unbound except as in the horizontal commitments.</p>	<p>2) None</p> <p>3) Unbound</p>	
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		4) Unbound except as in the horizontal commitments.	
<p>6. ENVIRONMENTAL SERVICES (Excluding environmental services provided by public utilities and governmental authorities)</p> <p>B. Refuse Disposal Services (CPC 9402)</p> <p>C. Sanitation and Similar Services (CPC 9403)</p>	<p>1) Unbound except for environmental consultancy services</p> <p>2) None</p> <p>3) None subject to requirements as may be specified under relevant state and local level laws and regulations.</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>1) Unbound except for environmental consultancy services</p> <p>2) None</p> <p>3) None subject to requirements as may be specified under relevant state and local level laws and regulations.</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	
7. FINANCIAL SERVICES			
The commitments in financial services are made in accordance with the General Agreement on Trade in Services and the Annex on Financial Services. All the commitments are subject to entry requirements, domestic laws, rules, regulations,			

guidelines and the terms and conditions of the Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India and any other competent authority in India.

The sectors / sub-sectors listed below are in accordance with the listing in the Annex on Financial Services of the GATS.

<p>A. Insurance and Insurance Related Services</p> <p>Life Insurance</p> <p>[5(a) (i) (A)]</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) None, except that commercial presence would be through incorporation of a company with foreign investment not exceeding 49 per cent , and fulfilment of minimum capitalisation norms.</p> <p>4) Unbound except as in the horizontal section</p>	<p>1) Unbound</p> <p>2)Unbound</p> <p>3)Unbound</p> <p>4)Unbound except as in the horizontal section</p>	
<p>Non-life insurance</p> <p>[5(a) (i) (B)]</p>	<p>1) Unbound except in the case of insurance of freight, where there is no requirement that goods in transit to and from</p>	<p>1)Unbound</p> <p>2)Unbound</p>	

	<p>India should be insured with Indian insurance companies only. Insurance is taken by the buyer or seller in accordance with the terms of the contract. This position will be maintained. Once under a contract the Indian importer or exporter agrees to assume the responsibility for insurance such as in the case of f.o.b. contracts for imports into India or c.i.f. contracts for exports from India, insurance has to be taken only with an Indian insurance company.</p> <p>2) Unbound</p> <p>3) None except that commercial presence would be through incorporation of a company with foreign investment not exceeding 49 per cent and subject to fulfilment of minimum capitalisation</p>	<p>3)Unbound</p> <p>4)Unbound except as indicated in the horizontal section</p>	
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	<p>norms.</p> <p>4) Unbound except as indicated in the horizontal section</p>		
<p>Reinsurance and retrocession</p> <p>5(a)(ii)</p>	<p>1),2) Reinsurance can be taken with foreign reinsurers to the extent of the residual uncovered risk after obligatory or statutory placements with Indian reinsurers domestically, and thereafter making placements in compliance with the order of preference.</p> <p>3) None except that commercial presence would be through incorporation of a company with foreign investment not exceeding 49 percent and subject to fulfilment of minimum capitalisation norms.</p> <p>4) Unbound except as indicated in the horizontal</p>	<p>1)Unbound</p> <p>2)Unbound</p> <p>3) Unbound</p>	

	section	4) Unbound except as indicated in the horizontal section	
<p style="text-align: center;">Insurance intermediation, limited to reinsurance</p> <p style="text-align: center;">Ex. 5(a)(iii)</p>	<p>1),2) Reinsurance of domestic risks can be placed with foreign reinsurers through overseas brokers, to the extent mentioned under reinsurance and retrocession.</p> <p>3) (i) Overseas brokers are allowed to have resident representatives and representative offices who can procure reinsurance business from Indian insurance companies to the extent mentioned above. They can also place reinsurance business from abroad with Indian insurance companies.</p> <p>(ii) Except for the business indicated above, the resident representatives and representative offices cannot</p>	<p>1)Unbound</p> <p>2)Unbound</p> <p>3)Unbound</p>	

	<p>undertake any other activity in India.</p> <p>(iii) All expenses of the resident representatives and representative offices have to be met by remittances from abroad and no income can be received in India from Indian residents.</p> <p>4) Unbound except as indicated in the horizontal section</p>		
<p>Services auxiliary to insurance: consultancy, actuarial, risk assessment</p> <p>Ex.[5 (a) (iv)]</p>	<p>1) None</p> <p>2) Unbound</p> <p>3) <u>Auxiliary services, other than actuarial services:</u></p> <p>None except that commercial presence would be through incorporation of a company in India</p>	<p>1) None, except for certification and residency requirements for actuarial services.</p> <p>2)Unbound</p> <p>3)<u>Auxiliary services, other than actuarial services:</u></p> <p>As provided under Market Access column and provided that the ownership and control of the</p>	

	<p>with foreign investment not exceeding 49 percent and subject to fulfilment of minimum capitalisation norms.</p> <p><u>Actuarial Services:</u></p> <p>Commercial presence through partnerships subject to approval under applicable law and formal certification by Institute of Actuaries of India.</p> <p>4) Unbound except as in the horizontal section</p>	<p>company established in India remains at all times in the hands of resident Indian citizens or Indian companies, which are owned and controlled by resident Indian citizens.</p> <p><u>Actuarial Services</u> - Unbound</p> <p>4) Unbound except as in the horizontal section</p>	
B. Banking and other financial services (excluding insurance)			
<p>Acceptance of deposits and other repayable funds from the public</p> <p>5(a)(v)</p> <p>Lending of all types, including consumer credit,</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (i) In each of the services given below in which commitments are being undertaken for Banking and non-banking financial services</p>	<p>1)Unbound</p> <p>2)Unbound</p> <p>3) (i) Unbound for wholly owned subsidiaries</p> <p>(ii) Public sector enterprises can</p>	

<p>mortgage credit, Factoring and financing of commercial transactions</p> <p>5(a)(vi)</p> <p>All payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers' drafts</p> <p>5(a)(viii)</p> <p>Guarantees and commitments 5(a)(ix)</p> <p>Trading for own account of the following (Ex.5(a)(x):</p>	<p>companies, access is subject to fulfilment of minimum capitalization norms and subject to regulations of the Reserve Bank of India and any other competent authority in India.</p> <p>(ii) The applicable legal form of presence for all activities listed in this section of the Schedule, except where separately specified under the specific sub-sectors, shall be through <u>a single mode of presence</u> in the form of either of the following:</p> <p>(a) branch operations of a foreign bank with numerical limits in accordance with India's GATS commitments (GATS/SC/42/Suppl.4)<sup>34</sup>or</p>	<p>invest surplus funds in term deposits only with scheduled commercial banks incorporated in India; their investment of surplus funds in term deposits with wholly owned subsidiaries would be subject to applicable guidelines/ law.</p>	
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<sup>34</sup> India's commitment on numerical limits for branch operations is as per its GATS commitment, with no special dispensation to the Party to this Agreement

<p>(A) money market instruments (including cheques, bills, certificates of deposits)</p> <p>(B) foreign exchange</p> <p>(E) transferable securities</p> <p>Clearing services for other banks for cheques, drafts and other instruments</p> <p>Ex. 5(a)(xiv)</p>	<p>(b) as a wholly owned subsidiary (WOS) of a foreign bank licensed and supervised as a bank in its home country; or</p> <p>(c) through foreign investment by a foreign bank in a private sector bank in India through FDI, subject to foreign investment ceiling of 49 per cent.</p> <p>Provided that opening of branches by foreign banks in branch or WOS mode shall also be subject to the requirements regarding economic needs tests, reciprocity, inclusive banking and any other prudential requirements, that may be specified by the Reserve Bank of India.</p> <p>- Provided further that the single mode of presence under (a) or (b) through branch operations or</p>		
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	<p>WOS can also hold investment not exceeding five percent in a private sector bank in India.</p>		
	<p>- In the private sector banks under sub-clause (c), any acquisition and maintenance of five per cent or more of the paid-up capital or voting rights of the bank by a single entity or group of related entities shall be subject to prior approval of the Reserve Bank and periodic assessment of the concerned shareholder by the concerned bank. Foreign banks shall not acquire any fresh stake in a bank's equity shares, if by such acquisition, the investing bank's holding is 10 per cent or more of the investee bank's equity capital.</p> <p>(iii) Investments in other financial services companies by branches of foreign banks licensed to do</p>		

	<p>banking business in India individually not to exceed 10 per cent of owned funds or 30 per cent of the invested company's capital whichever is lower.</p>		
	<p>(iv) Licences for new foreign bank branches may be denied when the maximum share of assets in India both on and off balance sheet of foreign banks to total assets both on and off balance sheet of the banking system exceeds 15 per cent.</p> <p>(v)Restrictions would be placed on further entry of new wholly owned subsidiary of foreign banks, when the capital and reserves of foreign banks (i.e. WOSs and foreign bank branches) in India exceed 20% of the capital and reserves of the banking system. In such eventuality</p>		

	<p>prior approval of RBI will be required for capital infusion into the existing WOSs of foreign banks.</p> <p>(vi) Foreign banks are subject to non-discriminatory resource allocation requirements.</p>		
	<p><u>For transferable securities[ 5 (a) (x) (E) ]</u></p> <p>(vii) In addition to the above, commercial presence through locally incorporated joint venture company with foreign investment not exceeding 74 per cent. The foreign investment participation will be limited to recognized foreign stock broking companies.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p><u>For transferable securities[ 5 (a) (x) (E) ]</u></p> <p>(iii) Unbound except for entities established in accordance with the limitations specified in the market access column.</p> <p>4) Unbound except as indicated in the horizontal section</p>	

<ul style="list-style-type: none"> <li>- Factoring;</li> <li>- Venture Capital;</li> <li>- Financial Leasing</li> </ul> <p>5(a)(vii);</p> <ul style="list-style-type: none"> <li>- Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues 5(a)(xi)</li> </ul>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (i) Access is subject to fulfilment of minimum capitalization norms, and subject to regulations of the Reserve Bank of India and any other competent authority in India.</p> <p>(ii) Allowed for foreign financial services companies (including banks) through incorporation as a company in India with foreign investment not exceeding 51 %.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1)Unbound</p> <p>2)Unbound</p> <p>3)None, except as indicated in market access column.</p> <p>4)Unbound except as indicated in the horizontal section</p>	
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<p>Asset Management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services</p> <p>5(a)(xiii)</p>	<p>1) Unbound</p> <p>2) Unbound</p> <p>3) (i) Access is subject to fulfilment of minimum capitalization norms, and subject to regulations of the Reserve Bank of India and any other competent authority in India.</p> <p>(ii) Commercial presence would be through incorporation as a company in India</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1)Unbound</p> <p>2)Unbound</p> <p>3)None except as indicated in market access column.</p> <p>4)Unbound except as indicated in the horizontal section</p>	
<p>Money broking 5(a)(xii)</p>	<p>1) 2) and 3) Unbound</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) 2) and 3) Unbound</p> <p>4)Unbound except as indicated in the horizontal section</p>	
<p>Provision and transfer of financial information, and financial data processing</p>	<p>1) Unbound</p> <p>2)Unbound.</p>	<p>1) and 2) Unbound</p>	

<p>and related software by suppliers of other financial services 5 (a) (xv)</p>	<p>3) Unbound, except for Credit Information Companies registered under applicable law for which foreign investment not exceeding 74% is allowed subject to regulatory clearance from RBI and subject to the requirement that no single entity or group of related entities is permitted to have shareholding or control, directly or indirectly in excess of ten percent of the paid up capital. However, the RBI may, subject to regulatory requirements, allow for equity holdings beyond ten percent for entities other than foreign institutional investors and foreign portfolio investors.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3)None except as provided under market access column</p> <p>4)Unbound except as indicated in the horizontal section</p>	
<p>Financial consultancy services, i.e. financial advisory services provided</p>	<p>1) Unbound</p> <p>2) Unbound</p>	<p>1)Unbound</p> <p>2)Unbound</p>	

<p>by financial advisers, etc. to customers on financial matters, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy Ex. 5(a)(xvi)</p>	<p>3)(i) Access is subject to fulfilment of minimum capitalization norms, and subject to regulations of the Reserve Bank of India and any other competent authority in India.</p> <p>(ii) Allowed for Foreign banks licensed to do banking business in India.</p> <p>(iii) Allowed for foreign financial services companies (including banks) through incorporation</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3)Unbound except as specified in the market access column.</p> <p>4)Unbound except as indicated in the horizontal section</p>	
<p>8. HEALTH-RELATED AND SOCIAL SERVICES</p> <p>A. Hospital Services</p>	<p>1) None for provision of services on provider to provider basis such that the transaction is between two established medical institutions, covering the areas of second opinion to help in</p>	<p>1)None.</p>	

(CPC 9311)	<p>diagnosis of cases or in the field of research.</p> <p>2) None</p> <p>3) Only through incorporation with a foreign investment ceiling of 74 percent and subject to the condition that the latest technology for treatment will be brought in by the foreign investor and that it shall be subject to requirements as may be specified under relevant state and local level laws and regulations</p> <p>4) Unbound except as indicated in the horizontal commitments. None for charitable purposes.</p>	<p>2)None</p> <p>3)None, except that Publicly funded services will be available only to Indian citizens or will be supplied at differential prices to persons other than Indian citizens and as provided in market access column.</p> <p>4)Unbound except as indicated in the horizontal commitments</p>	
9. TOURISM AND TRAVEL-RELATED	1) None	1)None	

<p>SERVICES</p> <p>A. Hotels and other lodging services (CPC Extract of 641)</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>2)None</p> <p>3)None</p> <p>4)Unbound except as indicated in the horizontal commitments.</p>	
<p>B. Travel Agency and Tour Operator Services (CPC 7471)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments.</p>	<p>1)None</p> <p>2)None</p> <p>3)None</p> <p>4)Unbound except as indicated in the horizontal commitments.</p>	
<p>10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)</p>			
<p>A. Entertainment Services (including theatre and live bands (CPC 9619**))</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None</p>	<p>1)Unbound</p> <p>2)None</p> <p>3)None</p>	

	4) Unbound except as indicated in the horizontal commitments.	4)Unbound except as indicated in the horizontal commitments.	
(C) Library Services (CPC 96311) and Archive Services, excluding archival management of public records (CPC 96312**)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) Unbound</li> <li>4) Unbound except as in the horizontal section</li> </ul>	<ul style="list-style-type: none"> <li>1)None</li> <li>2) None</li> <li>3) Unbound</li> <li>4)Unbound except as in the horizontal section</li> </ul>	
D. Sporting and other recreational services (CPC 964**) (excluding lottery, gambling, and betting services)	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None and subject to government approval</li> <li>4) Unbound except as indicated in the horizontal commitments and subject to reciprocity.</li> </ul>	<ul style="list-style-type: none"> <li>1) None</li> <li>2) None</li> <li>3) None</li> <li>4) Unbound except as indicated in the horizontal commitments.</li> </ul>	

## 11. TRANSPORT SERVICES

### A. Maritime transport services

The commitments in Maritime Transport are made in accordance with the General Agreement on Trade in Services. All commitments are subject to domestic laws, entry requirements, rules and regulations and the terms and conditions of the Directorate General of Shipping, Reserve Bank of India and any other competent authority in India. For supply of Maritime Auxiliary Services through commercial presence under Mode 3, it will be only by establishing a company registered under any Central Act or State Act in India and having its principal place of business in India and subject to the conditions as are required by law and applicable to such companies.

<p>International Transport  (Freight and Passengers excluding cabotage and offshore transport as defined in the Attachment)</p>	<p>1) (a) Liner Shipping: None except</p> <p>- For government cargoes, and Government owned/ controlled cargo, and in all cases Tendering by government authorities or public sector undertakings for import or export of cargo, and for chartering a vessel for carriage of any government or privately owned/controlled cargoes for export or import: Preference will</p>	<p>1) (a) Liner Shipping: None except</p> <p>- For government cargoes, and Government owned/ controlled cargo, and in all cases Tendering by government authorities or public sector undertakings for import or export of cargo, and for chartering a vessel for carriage of any government or privately owned/controlled cargoes for export or import: Preference will be given to Indian Flag vessels.</p> <p>- Government policy on</p>	<p>Access to and use of Port Facilities</p> <p>No measures shall be applied to the following services which deny reasonable and non-discriminatory access to international maritime</p>
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	<p>be given to Indian Flag vessels.</p> <p>- Government policy on FOB/FAS will hold good.</p>	<p>FOB/FAS will hold good.</p> <p>- Regulatory restrictions may apply on entry of foreign flag vessels which are older than 20 years.</p>	<p>suppliers:</p> <ol style="list-style-type: none"> <li>1.Pilotage</li> <li>2.Towing, tug assistance &amp; pushing</li> <li>3.Provisioning, fuelling &amp; watering</li> <li>4.Garbage collecting &amp; ballast waste disposal</li> <li>5.Port Captain services</li> <li>6.Navigation aids</li> <li>7.Shore based operational services essential to ship operations,</li> </ol>
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			<p>including communications, water and electrical supplies</p> <p>8. Emergency repair facilities</p> <p>9. Anchorage, berth and berthing services</p>
	<p>1) (b) Bulk Shipping:</p> <p>(i) Dry, Liquid and Gas (other than LNG): None, Except that:</p> <p>- For government cargoes, and Government owned/ controlled cargo, and in all cases Tendering by government authorities or public sector undertakings for import or export of cargo, and for</p>	<p>1) (b) Bulk Shipping:</p> <p>(i) Dry, Liquid and Gas (other than LNG): None, Except that:</p> <p>- For government cargoes, and Government owned/ controlled cargo, and in all cases Tendering by government authorities or public sector undertakings for import or export of cargo, and for chartering a</p>	

	<p>chartering a vessel for carriage of any government or privately owned/controlled cargoes for export or import: Preference will be given to Indian Flag vessels.</p> <p>- Government policy on FOB/FAS will hold good.</p>	<p>vessel for carriage of any government or privately owned/controlled cargoes for export or import: Preference will be given to Indian Flag vessels.</p> <p>- Government policy on FOB/FAS will hold good.</p> <p>- Regulatory restrictions may apply on entry of foreign flag vessels which are older than 20 years.</p>	
	<p>(ii) LNG: Unbound</p> <p>1) (c) Passenger: None, except that all such transport shall be on the basis of bilateral agreements on reciprocal basis.</p> <p>2) None</p> <p>3) (a) None, but condition that for operating a ship under the Indian flag, a registered company, or a cooperative society under any Central Act or</p>	<p>(ii) LNG: Unbound</p> <p>1) (c) Passenger: None, except that all such transport shall be on the basis of bilateral agreements on reciprocal basis.</p> <p>2) None</p> <p>3) (a) None, but condition that</p> <p>- for operating a ship under the Indian flag, a registered company, or a cooperative society under any</p>	

	<p>State Act having its principal place of business in India, must be established.</p> <p>3) (b) Other forms of commercial presence for the supply of International Maritime Transport Services (as per definitions): Unbound</p> <p>4) (a) Ships crews: Unbound</p> <p>4) (b) key shore personnel: Unbound</p>	<p>Central Act or State Act having its principal place of business in India, must be established; and</p> <p>- Regulatory restrictions may apply on entry of foreign flag vessels which are older than 20 years.</p> <p>3) (b)Unbound</p> <p>4) (a) Ships crews: Unbound</p> <p>4) (b) key shore personnel: Unbound</p>	
MARITIME AUXILIARY SERVICES			
Maritime Cargo Handling services	<p>1) Unbound*</p> <p>2) None</p> <p>3) None, except as indicated in horizontal commitments/ Head</p>	<p>1) Unbound*</p> <p>2) None</p> <p>3) None, except as indicated in horizontal commitment/s Head Note</p>	

	Note to this Schedule 4) Unbound	to this Schedule 4) Unbound	
Storage and Warehousing services in Ports	1) Unbound* 2) None 3) None, except as indicated in horizontal commitments/ Head Note to this Schedule 4) Unbound	1) Unbound* 2) None 3) None, except as indicated in horizontal commitments/ Head Note to this Schedule 4) Unbound	
Maritime Agency Services	1) Unbound 2) None 3) None, except as indicated in horizontal commitments/ Head Note to this Schedule 4) Unbound	1) Unbound 2) None 3) None, except as indicated in horizontal commitments/Head Note to this Schedule. 4) Unbound	
Maritime Freight	1) Unbound	1) Unbound	

Forwarding Services	<p>2) None</p> <p>3) None, except as indicated in horizontal commitments/ Head Note to this Schedule</p> <p>4) Unbound</p>	<p>2) None</p> <p>3) None, except as indicated in horizontal commitments/ Head Note to this Schedule</p> <p>4) Unbound</p>	
International rental/ charter of vessels with crew or on bareboat basis (excluding cabotage and offshore transport)	<p>1) Unbound</p> <p>2) None except obtaining permission from Director General (Shipping) for chartering a foreign flag vessel in the absence of availability of a suitable Indian vessel.</p> <p>3) Unbound</p> <p>4) Unbound</p>	<p>1) Unbound</p> <p>2) None, except vessels rented by Indian nationals are considered as foreign vessels.</p> <p>3) Unbound</p> <p>4) Unbound</p>	
Maintenance and repairs of seagoing vessels	<p>1) Unbound</p> <p>2) None</p> <p>3) None, except as indicated in horizontal commitments/ Head Note to this Schedule</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None, except as indicated in horizontal commitments/ Head Note to this Schedule.</p>	

	4) Unbound	4) Unbound	
Ship Broking Service (CPC 748**)	1) Unbound 2) None 3) None, except as indicated in the Head Note 4) Unbound	1) Unbound 2) None 3) None, except as indicated in the Head Note 4) Unbound	
<u>Air Transport Services and Airport Services</u>			
<u>The commitments below are subject to the terms and conditions of the GATS Annex on Air Transport Services</u>			
<u>Aircraft repair and maintenance services, i.e., activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and do not include so-called line maintenance</u>	1) None 2) None 3) None 4) Unbound except as in the horizontal section	1)None 2). None 3). None 4)Unbound except as in the horizontal section	

(\*) Unbound due to lack of technical feasibility

(\*\*) Specific commitment for that code does not extend to the total range of services covered under that code.

## **Attachment to India's Schedule of Specific Commitments:**

### **Definitions Related to Maritime Transport Services**

1. "International Transport (Freight and Passenger)", for the purpose of this Schedule, is to mean transportation of international Maritime Freight and Passengers by seagoing vessels from the port of loading in one country to the port of discharge in another country.

2. Cabotage: This Schedule does not include any commitments on "Cabotage" or "Maritime Transport Services" which are described as transportation of passengers or goods between any port located in India and any other port also located in India and traffic originating and terminating in the same port located in the country and further includes transportation of passengers or goods between a port located in India and installation and structures situated on the continental shelf of India.

3. Offshore Transport: For the purposes of the Schedule only, "Offshore Transport" refers to shipping services involving the transportation of passengers or goods between a port located in India and any location installation or structure associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of India, the seabed of the Indian coastal seas and the subsoil of the seabed, or situated on the continental shelf of India.

4. "Other forms of Commercial Presence for the supply of International Transport Services" means ability for International Maritime Transport Service suppliers to undertake local activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which maritime transport constitutes a substantial element.

These activities include, but are not limited to:

(a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

(b) acquisition on their own about or on behalf of their customers (and the resale to their customers) for any transport and related services, including anchorage, berth and berth services, and onward transport services by any mode, particularly road and rail, inland waterways, necessary for the supply of the integrated services;

- (c) the preparation of transport documents, customs documents, or other documents related to the origin and character of goods transported;
- (d) the provision of business information, including computerized information systems and electronic data interchange;
- (e) setting up of business arrangements with any locally established shipping agency and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to horizontal commitments on movement of personnel);
- (f) organising any aspect of the call of the vessel or taking control over cargoes;
- (g) the provision of Ships Managers' Services.

NOTE: In order to enforce certain standards and conditions which need to be fulfilled by shipping service suppliers, particularly those providing ship personnel and crew and also those engaged in providing ships management services, and to ensure that the owner, operator, agent or manager has:

- the capability of implementing international standards as well as IMO stipulations and recommendations;
- the necessary financial structure so that he is responsible and accountable;
- the capability of implementing, the safety; and marine pollution controls;
- fulfilled requirements of quality management and his operations are transparent,

a system of registration / licensing of shipping service supplier is under consideration in India.

5. "Ship Managers" means persons entering India as the agents or representatives of a ship's owner or operator for the purposes of assessing requirements, negotiating and authorizing expenditures necessary to the maintenance and operations of a vessel as well as the Handling of Cargo.

6. “Maritime Cargo Handling Services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dock workers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered, include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

The organization and supervision includes the arrangements for (1) engaging skilled workers (dockworkers), (2) using all necessary equipment for on board or shore use and appropriate storage space, whether by ownership, rental or otherwise, (3) the checking of parcels and markings, the weighing and measuring of cargo, and (4) the administrative duties and responsibilities related to the services.

7. “Maritime Freight Forwarding Services” means the activity of organizing and monitoring shipments on behalf of shippers through providing such services as the arrangement of actual transport and related services, consolidation, aggregation, packing of cargo, preparation of documentation and provision of business information.

8. “Maritime Agency Services” means activities in representing, within a given geographic area, the business interests of-one or more shipping lines or shipping companies for the following purposes:

- marketing and sales of maritime transport and related activities from quotation to invoicing (cargo booking and canvassing);
- issuance of bills of lading on behalf of the companies;
- acquisition and resale of other necessary related services (settlement of disbursements and claims) preparation of documentation, and provision of business information;
- acting on behalf of the companies in organizing the call of the ship or taking control of cargoes;
- to make arrangement in order to get all necessary port services required by the foreign vessel during its stay in Indian Ports;

- to appoint a stevedoring company for cargo loading and unloading on behalf of its principal;
- to collect freight on behalf of the principal.

9. "Government Cargo" means cargo originating from other countries (import cargoes including crude oil), petroleum by products, coal, natural gas, raw materials for fertilizers, food-grains etc.) purchased by Indian Government Agencies/Departments or based on loan/ credit agreements with other countries, as well as exports by Indian Government Agencies/ Departments including Government aid.

10. "Maintenance and Repairs of Vessels" means services such as repairs and management of vessels, mending, fixing or overhauling of a vessel, management of crew and marine insurance, provided on behalf of a maritime passenger or cargo transport business, or vessel leasing business.

11. "International rental of vessels with crew or on bare-boat charter basis" means rental and/ or leasing services of all types of sea-going vessels with crew or on bare-boat basis (where after the ship will be manned by Indian nationals only during the period of rental/ lease) for the purposes of international trade (like tankers, dry bulk cargo vessels, cargo and freight vessels et cetera).

## **ANNEX 15 - RULES OF PROCEDURE FOR PANEL PROCEEDINGS**

1. Any reference made in these Rules to an Article is a reference to the appropriate Article in Chapter 7 (Dispute Settlement).

### **Timetable**

2. In determining the timetable for the panel process, the panel shall provide sufficient time for the Parties to the dispute to prepare their respective submissions. The panel shall set precise deadlines for submissions by the Parties to the dispute and they shall abide by those deadlines.

3. Any time period applicable to the panel proceedings shall be suspended for a period that begins on the date on which any member of the panel resigns or becomes unable to act and ends on the date on which the successor member is appointed.

4. Unless otherwise agreed by the Parties to the dispute, a panel may, in consultation with the Parties to the dispute, modify any time period applicable in the panel proceeding and make such other procedural or administrative adjustments as may be required in the proceeding.

### **Operation of Panels**

5. The chair of the panel shall preside at all of its meetings. A panel may delegate to the chair authority to make administrative and procedural decisions.

6. Except as otherwise provided in this Annex, the panel may conduct its business by any means, including by telephone, facsimile transmission and any other means of electronic communication.

7. Only members of the panel may take part in the deliberations of the panel.

8. The panel may, in consultation with the Parties to the dispute, retain such number of assistants, interpreters or translators, or designated note takers as may be required for the proceeding and permit them to be present during its deliberations. Any such arrangements established by the panel may be modified by the agreement of the Parties to the dispute.

9. The panel's deliberations shall be confidential. The members of the panel and the persons retained by the panel shall maintain the confidentiality of panel proceedings and deliberations.

## **Written Submissions and Other Documents**

10. Each Party to the dispute shall transmit to the panel a first submission in writing setting out the facts of its case and its arguments. Unless the Parties agree otherwise, a Complaining Party shall deliver its first submission to the panel and to the Responding Party within 21 days after the date of the establishment of the panel. The Responding Party shall deliver its first submission to the panel and to the Complaining Party within 21 days after the date of receipt of the first submission of the Complaining Party. Any subsequent written submissions shall be submitted simultaneously.

11. Written submissions or any other request, notice, submission or document required to be delivered as part of the panel proceedings may be delivered by email or other means of electronic transmission. Where a Party intends to deliver paper copies of written submissions or any other request, notice, submission or document, it shall deliver no less than four copies thereof to the panel and one copy to the other Party to the dispute.

12. A Party to the dispute may at any time correct minor errors of a clerical nature in written submissions or any other request, notice, submission or document related to the panel proceeding by delivering a new document clearly indicating the changes.

## **Hearings**

13. At the first substantive hearing with the Parties to the dispute, each Party to the dispute shall present the facts of its case and its arguments. The Complaining Party shall present its position first. The Parties to the dispute shall be given an opportunity for final statements, with the Complaining Party presenting its statement first.

14. The Parties to the dispute shall make available to the panel written versions of their oral statements and responses to questions made in hearings with the panel within one day.

15. The chair of the panel shall fix the date and time of the hearing in consultation with the Parties and the other members of the panel, and then notify the Parties in writing of the date, time and location of the hearing

## **Venue**

16. The venue for the panel hearings shall be decided by mutual agreement between the Parties to the dispute. If there is no agreement, the venue shall alternate between the capitals of the Parties to the dispute with the first hearing to be held in the capital of the Responding Party.

## ANNEX 16 - CODE OF CONDUCT FOR PANELLISTS

### DEFINITIONS

1. In this Code of Conduct:
  - (a) “**Assistant**” means a person who, under the terms of appointment of a panellist, conducts research or provides assistance to the panellist;
  - (b) “**Candidate**” means an individual who is under consideration for selection as a panellist under Article 7.9 (Establishment of the Panel);
  - (c) “**Panellist**” means a member of a panel established under Article 7.9 (Establishment of the Panel);
  - (d) “**Proceeding**”, unless otherwise specified, means a Panel proceeding under Chapter 7 (Dispute Settlement);
  - (e) “**Staff**”, in respect of a panellist, means a person under the direction and control of the panellist, other than assistants.

### RESPONSIBILITIES TO THE PROCESS

2. Throughout the proceedings, every candidate and panellist shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement mechanism are preserved. Panellists shall not take instructions from any organisation or government with regard to matters before a panel.

### DISCLOSURE OBLIGATIONS

3. Prior to confirmation of his or her selection as a panellist under Chapter 7 (Dispute Settlement), a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.
4. A candidate or a panellist shall only communicate matters concerning actual or potential violations of this Code of Conduct to the High-Powered Joint Trade Committee for consideration by the Parties.
5. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interests, relationships or matters referred to in

paragraph 3 of this Annex and shall disclose them. The disclosure obligation is a continuing duty which requires a panellist to disclose any such interests, relationships or matters that may arise during any stage of the proceeding at the earliest time the panellist becomes aware of it. The panellist shall disclose such interests, relationships or matters by informing the High-Powered Joint Trade Committee, in writing, for consideration by the Parties. Disclosure of an interest, relationship or matter is without prejudice as to whether that interest, relationship or matter is indeed covered by paragraph 3 or this paragraph of this Annex, or whether it warrants recusal or disqualification. In the event of uncertainty regarding whether an interest, relationship or matter must be disclosed, a candidate or panellist should err in favour of disclosure.

### **DUTIES OF PANELLISTS**

6. Upon selection, a panellist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding, and with fairness and diligence, and shall comply with the provisions of Chapter 7 (Dispute Settlement) and its related Annexes.

7. A panellist shall consider only those issues raised in the proceeding and necessary for a ruling and shall not delegate this duty to any other person. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.

8. Paragraphs 3, 4, 5, 6, 17, 18 and 19 of this Annex shall also apply to the assistants and staff of a panellist. To that end, a panellist shall take all appropriate steps to ensure that his or her assistants and staff are aware of and comply with these paragraphs.

9. A panellist shall not engage in ex parte contacts concerning the proceeding.

### **INDEPENDENCE AND IMPARTIALITY OF PANELLISTS**

10. A panellist shall be independent and impartial and avoid creating an appearance of impropriety or bias and shall not be influenced by self-interest, outside pressure, political considerations, public clamour, and loyalty to a Party or fear of criticism.

11. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of his or her duties.

12. A panellist shall not use his or her position on the Panel to advance any personal or private interests and shall avoid actions that may create the impression that others are in a special position to influence him or her.

13. A panellist shall not allow past or ongoing financial, business, professional, family or social relationships or responsibilities to influence her or his conduct or judgement.

14. A panellist shall avoid entering into any relationship or acquiring any financial interest that is likely to affect his or her impartiality or that might reasonably create an appearance of impropriety or bias.

### **OBLIGATIONS OF FORMER PANELLISTS**

15. All former panellists must avoid actions that may create the appearance that they were biased in carrying out their duties or derived any advantage from the decision or ruling of the Panel.

16. Each former panellist shall comply with the confidentiality obligations under this Annex.

### **CONFIDENTIALITY**

17. A panellist or former panellist shall not at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall not, in particular, disclose or use any such information to gain a personal advantage or an advantage for others or to affect the interest of others. A panellist shall not make any public statement regarding the merits of a pending panel proceeding.

18. A panellist or former panellist shall not disclose a Panel determination or parts thereof prior to its issuance in accordance with Chapter 7 (Dispute Settlement).

19. A panellist or former panellist shall not at any time disclose the deliberations of a Panel, or any panellist's view regarding the deliberations.

### **EXPENSES**

20. Each panellist shall keep a record and render a final account of the time devoted to the procedure and of his or her expenses, as well as the time and expenses of his or her assistants.