
**Working Party on the
Accession of Nepal**

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**REPORT OF THE WORKING PARTY ON THE
ACCESSION OF THE KINGDOM OF NEPAL**

Addendum

Schedule CLVII - Nepal

Part I - Schedule of Concessions and Commitments on Goods

As indicated in paragraph 154 of the Report of the Working Party on the Accession of Nepal (WT/ACC/NPL/16), the Schedule of Concessions and Commitments on Goods¹ resulting from the negotiations between the Kingdom of Nepal and WTO Members is annexed to the draft Protocol of Accession of Nepal and is reproduced hereunder.

**Groupe de travail de
l'accession du Népal**

**RAPPORT DU GROUPE DE TRAVAIL
DE L'ACCESSION DU NEPAL**

Addendum

Liste CLVII - Népal

Partie I - Liste de concessions et d'engagements concernant les marchandises

Comme il est indiqué au paragraphe 154 du rapport du Groupe de travail de l'accession du Népal (WT/ACC/NPL/16), la liste de concessions et d'engagements concernant les marchandises¹ résultant des négociations entre le Royaume du Népal et les Membres de l'OMC est annexée au projet de Protocole d'accession du Népal. Ce document est reproduit ci-après.

**Grupo de Trabajo sobre la
Adhesión de Nepal**

**INFORME DEL GRUPO DE TRABAJO
SOBRE LA ADHESIÓN DE NEPAL**

Addendum

Lista CLVII - Nepal

Parte I - Lista de concesiones y compromisos en materia de mercancías

Como se indica en el párrafo 154 del proyecto de informe del Grupo de Trabajo sobre la Adhesión de Nepal (WT/ACC/NPL/16), la lista de concesiones y compromisos en materia de mercancías¹ resultante de las negociaciones entre el Reino de Nepal y los Miembros de la OMC figura como anexo al Protocolo de Adhesión de Nepal y se reproduce a continuación.

¹ In english only./En anglais seulement./En inglés solamente.

28 August 2003

Schedule CLVII - Kingdom of Nepal

This Schedule is authentic only in the English language

Schedule CLVII - Kingdom of Nepal

This Schedule is authentic only in the English language

PART I - MOST-FAVORED-NATION TARIFF SECTION I - Agricultural Products SECTION I - A Tariffs

Note 1 -- Where there is a rate indicated in the "Final Bound rate" column, the tariff reduction for that tariff line shall be implemented in equal annual stages beginning from 15 July following the date of accession of the Kingdom of Nepal to the WTO. Successive reductions shall be implemented as of 15 July each year until the final bound rate is reached as indicated in the "Implementation" column. The reduced rate will in each stage be rounded off to the first decimal.

Note 2 -- Nepal shall maintain its applied rates, including other duties and charges:

- a) for HS 1205 (rape or colza (canola) seeds, whether or not broken) at a level no higher than that for HS 1201 (soya beans, whether or not broken);
- b) for HS 1208.90 (flours and meals of rape or colza (canola) seeds) at a level no higher than that for HS 1208.10 (flours and meals of soya beans);
- c) for HS 1514 (rape or colza (canola) oil and its fractions, whether or not refined, but not chemically modified) at a level no higher than that for HS 1507 (soya-bean oil and its fractions, whether or not refined, but not chemically modified); and
- d) for HS 2306.41/49 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of rape and colza (canola) oil) at a level no higher than that for HS 2304 (oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil).

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
01.01	Live horses, asses, mules and hinnies.								
	-Horses:								
0101.10.00	-Pure-bred breeding animals	45	30	2006		IN			0
0101.90.00	-Other	45	30	2006		IN			0
01.02	Live bovine animals.								
0102.10.00	-Pure-bred breeding animals	45	30	2006		CA, IN			0
0102.90.00	-Other	45	30	2006		CA, IN			0
01.03	Live swine.								
0103.10.00	-Pure-bred breeding animals	45	30	2006		IN			0
	-Other:								
0103.91.00	--Weighing less than 50 kg.	45	30	2006		IN			0
0103.92.00	--Weighing 50 kg. or more	45	30	2006					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
01.04	Live sheep and goats.								
0104.10.00	-Sheep	60				IN			0
0104.20.00	-Goats	60				IN			0
01.05	Live poultry, that is to say, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls.								
	-Weighing not more than 185 g.:								
0105.11.00	--Fowls of the species gallus domesticus	45	30	2006		CA, IN, US			0
0105.12.00	-- Turkeys	45	30	2006		IN			0
0105.19.00	--Other	45	30	2006		IN			0
	-Other:								
0105.92.00	--Fowls of the species gallus domesticus weighing not more than 2000 g.	45	30	2006		IN			0
0105.93.00	-- Fowls of the species gallus domesticus weighing more than 2000 g.	45	30	2006		IN			0
0105.99.00	--Other	45	30	2006		IN			0
01.06	Other live animals.								
	-Mammals:								
0106.11.00	--Primates	10				IN			0
0106.12.00	--Whales, dolphins and porpoises (mammals of the order cetacea); manatees and dugongs (mammals of the order sirenia)	10				IN			0
0106.19.00	--Other	10				IN			0
0106.20.00	- Reptiles (including snakes and turtles)	10				IN			0
	-Birds:								
0106.31.00	--Birds or prey	10				IN			0
0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10				IN			0
0106.39.00	--Other	10				IN			0
0106.90.00	Other	10				IN			0
02.01	Meat of bovine animals, fresh or chilled.								
0201.10.00	-Carcasses and half-carcasses	60				CE15			0
0201.20.00	-Other cuts with bone in	60				CE15			0
0201.30.00	-Boneless	60				CE15			0
02.02	Meat of bovine animals, frozen.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u>	
		<u>date of</u> <u>accession</u>	<u>accession</u>					<u>GATT Schedule</u>	<u>Earlier INRs</u>
0202.10.00	-Carcasses and half-carcasses	60	40	40	2006		CA, CE15		0
0202.20.00	-Other cuts with bone in	60	40	40	2006		CA, CE15, IN		0
0202.30.00	-Boneless	60	40	40	2006		CA, CE15		0
02.03	Meat of swine, fresh, chilled or frozen								
	-Fresh or chilled:								
0203.11.00	--Carcasses and half-carcasses	60	40	40	2006		CA, CE15		0
0203.12.00	--Hams, shoulders and cuts thereof, with bone in	60	40	40	2006		CA, CE15		0
0203.19.00	--Other	60	40	40	2006		CA, CE15, IN		0
	-Frozen:								
0203.21.00	--Carcasses and half-carcasses	60	40	40	2006		CA, CE15		0
0203.22.00	--Hams, shoulders and cuts thereof, with bone in	60	40	40	2006		CA, CE15		0
0203.29.00	--Other	60	40	40	2006		CA, CE15		0
02.04	Meat of sheep or goats, fresh, chilled or frozen.								
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	60					CA, IN		0
	-Other meat of sheep, fresh or chilled:								
0204.21.00	--Carcasses and half-carcasses	60					CA		0
0204.22.00	--Other cuts with bone in	60					CA		0
0204.23.00	--Boneless	60					CA		0
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	60					CA		0
	-Other meat of sheep, frozen:								
0204.41.00	--Carcasses and half-carcasses	60					CA		0
0204.42.00	--Other cuts with bone in	50					AU, CA		0
0204.43.00	--Boneless	45	30	30	2006		CA		0
0204.50.00	- Meat of goats	60					CA, IN		0
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.								
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	45	30	30	2006				0
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.								
0206.10.00	-Of bovine animals, fresh or chilled	45	30	30	2006		CA, IN		0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
	-Of bovine animals, frozen:								
0206.21.00	--Tongues	45	30	2006		CA			0
0206.22.00	--Livers	45	30	2006		CA			0
0206.29.00	--Other	45	30	2006		CA, IN			0
0206.30.00	-Of swine, fresh or chilled	45	30	2006		CA, IN			0
	-Of swine, frozen:								
0206.41.00	--Livers	45	30	2006		CA			0
0206.49.00	--Other	45	30	2006		CA			0
0206.80.00	-Other, fresh or chilled	45	30	2006		CA			0
0206.90.00	-Other, frozen	45	30	2006		CA			0
02.07	Meat, and edible offal, of the poultry of Heading 01.05, fresh, chilled or frozen.								
	-Of fowls of the species gallus domesticus:								
0207.11.00	--Not cut in pieces, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.12.00	--Not cut in pieces, frozen	60	40	2006		CA, CE15, US			0
0207.13.00	--Cuts and offal, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.14.00	--Cuts and offal, frozen	60	35	2006		CA, CE15, IN, US			0
	-Of turkeys:								
0207.24.00	--Not cut in pieces, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.25.00	--Not cut in pieces, frozen	60	40	2006		CA, CE15, US			0
0207.26.00	--Cuts and offal, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.27.00	--Cuts and offal, frozen	60	40	2006		CA, CE15, US			0
	-Of ducks, geese or guinea fowls:								
0207.32.00	--Not cut in pieces, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.33.00	--Not cut in pieces, frozen	60	40	2006		CA, CE15, US			0
0207.34.00	--Fatty livers, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.35.00	--Other, fresh or chilled	60	40	2006		CA, CE15, US			0
0207.36.00	--Other, frozen	60	40	2006		CA, CE15, US			0
02.08	Other meat and edible meat offal, fresh, chilled or frozen.								
0208.10.00	-Of rabbits or hares	45	30	2006					0
0208.20.00	-Frogs' legs	45	30	2006					0
0208.30.00	-Of primates	45	30	2006					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	45	30	2006					0
0208.50.00	-Of reptiles (including snakes and turtles)	45	30	2006					0
0208.90.00	-Other	45	30	2006					0
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.								
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	45	30	2006		CA			0
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat of meat offal.								
	-Meat of swine:								
0210.11.00	--Hams, shoulders and cuts thereof, with bone in	45	30	2006					0
0210.12.00	--Bellies (streaky) and cuts thereof	45	30	2006					0
0210.19.00	--Other	45	30	2006					0
0210.20.00	-Meat of bovine animals	45	30	2006		IN			0
	-Other, including edible flours and meals or meat or meat offal								
0210.91.00	--Of primates	45	30	2006		IN			0
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order cetacea); of manatees and dugongs (mammals of the order sirenia)	45	30	2006		IN			0
0210.93.00	--Of reptiles (including snakes and turtles)	45	30	2006		IN			0
0210.99.00	--Other	45	30	2006		IN			0
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.								
0401.10.00	-Of a fat content, by weight, not exceeding 1%	50							0
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	50							0
0401.30.00	-Of a fat content, by weight, exceeding 6%	50							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.								
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	50	40	2006		AU, CA, CE15, IN			0
0402.21.00	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:								
	--Not containing added sugar or other sweetening matter	50	40	2006		AU, CA, CE15, IN			0
0402.29.00	--Other	50	40	2006		CA, CE15, IN			0
	-Other:								
0402.91.00	--Not containing added sugar or other sweetening matter	50	40	2006		CA, CE15			0
0402.99.00	--Other	50	40	2006		CA, CE15, IN			0
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.								
0403.10.00	-Yogurt	50				IN, US			0
0403.90.00	-Other	50							0
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.								
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	15				CA, IN, US			0
0404.90.00	-Other	50							0
04.05	Butter and other fats and oils derived from milk; dairy spreads.								
0405.10.00	-Butter	50				CA, CE15, IN			0
0405.20.00	-Dairy spreads	50				IN			0
0405.90.00	-Other	50				IN			0
04.06	Cheese and curd.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0406.10.00	-Fresh (unripened or uncured) cheese including whey cheese, and curd	50				CA, CE15, US			0
0406.20.00	-Grated or powdered cheese, of all kinds	50				CA, CE15, US			0
0406.30.00	-Processed cheese, not grated or powdered	50				CA, CE15, US			0
0406.40.00	-Blue-veined cheese	50				CA, CE15, US			0
0406.90.00	-Other cheese	50				CA, CE15, IN, US			0
04.07	Birds' eggs, in shell, fresh, preserved or cooked.								
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.	50				CA, IN			0
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved whether or not containing added sugar or other sweetening matter.								
0408.11.00	-Egg yolks:								
	--Dried	50							0
0408.19.00	--Other	50							0
	-Other:								
0408.91.00	--Dried	50							0
0408.99.00	--Other	50							0
04.09	Natural honey.								
0409.00.00	Natural honey.	50				IN			0
04.10	Edible products of animal origin, not elsewhere specified or included.								
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	30	20	2006					0
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.								
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	30	20	2006					0
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair.								
	Pigs', hogs' or boars' bristles and hair; badger hair and other brush-making hair; waste of such bristles or hair.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0502.10.00	-Pigs' hogs' or boars' bristles and hair and waste thereof	30	20	2006		IN			0
0502.90.00	-Other	30	20	2006		IN			0
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.								
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	30	20	2006					0
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.								
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	30	20	2006					0
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feather.								
0505.10.00	-Feathers of a kind used for stuffing; down	30	20	2006					0
0505.90.00	-Other	30	20	2006		IN			0
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.								
0506.10.00	-Ossein and bones treated with acid	30	20	2006					0
0506.90.00	-Other	30	20	2006					0
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.								
0507.10.00	-Ivory; ivory powder and waste	30	20	2006					0
0507.90.00	-Other	30	20	2006		IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	30	20	2006		IN			0
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	30	20	2006					0
05.09	Natural sponges of animal origin.								
0509.00.00	Natural sponges of animal origin.	30	20	2006					0
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.								
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	30	20	2006					0
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.								
0511.10.00	-Bovine semen	45	30	2006		CA			0
	-Others:								
0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	45	30	2006					0
	--Other:								
0511.99.10	----Eggs of silk worm	45	20	2006					0
0511.99.90	----Other	45	20	2006		CA, US			0
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading No.12.12.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	45	30	2006		CE15			0
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	45	30	2006		CE15, IN			0
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.								
0602.10.00	-Unrooted cuttings and slips	45	30	2006		CE15, IN			0
0602.20.00	-Edible fruit or nuts trees, shrubs and bushes, grafted or not	45	30	2006		CE15, IN			0
0602.30.00	-Rhododendrons and azaleas, grafted or not	45	30	2006		CE15			0
0602.40.00	-Roses, grafted or not	45	30	2006		CE15			0
0602.90.00	-Other	45	30	2006		CE15, IN			0
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.								
0603.10.00	-Fresh	45	30	2006		CE15			0
0603.90.00	-Other	45	30	2006		CE15, IN			0
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.								
0604.10.00	-Mosses and lichens	45	30	2006		IN			0
	-Other:								
0604.91.00	--Fresh	45	30	2006					0
0604.99.00	--Other	45	30	2006		IN			0
07.01	Potatoes, fresh or chilled.								
0701.10.00	-Seed	50				CA, IN			0
0701.90.00	-Other	50	30	2006		IN			0
07.02	Tomatoes, fresh or chilled.								
0702.00.00	Tomatoes, fresh or chilled.	50				IN			0
07.03	Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.								
0703.10.00	-Onions and shallots	50				IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0703.20.00	-Garlic:	50				IN			0
0703.90.00	-Leeks and Other alliaceous vegetables	50				IN			0
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.								
0704.10.00	-Cauliflowers and headed broccoli	50				IN			0
0704.20.00	-Brussels sprouts	50				IN			0
0704.90.00	-Other	50				IN			0
07.05	Lettuce (lactucasativa) and chicory (chichorium spp.), fresh or chilled.								
	-Lettuce:								
0705.11.00	--Cabbage lettuce (head lettuce)	50							0
0705.19.00	--Other	50							0
	-Chicory:								
0705.21.00	--Witloof chicory (cichorium intybus var. foliosum)	50							0
0705.29.00	--Other	50							0
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.								
0706.10.00	-Carrots and turnips	50							0
0706.90.00	-Other	50				IN			0
07.07	Cucumbers and gherkins, fresh or chilled.								
0707.00.00	Cucumbers and gherkins, fresh or chilled.	50				IN			0
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.								
0708.10.00	-Peas (pisum sativum)	50				IN			0
0708.20.00	-Beans (vigna spp., phaseolus spp.)	50				IN			0
0708.90.00	-Other leguminous vegetables	50				IN			0
07.09	Other vegetables, fresh or chilled.								
0709.10.00	-Globe artichokes	50				IN			0
0709.20.00	-Asparagus	50							0
0709.30.00	-Aubergines (egg plants)	50							0
0709.40.00	-Celery other than celeriac	50							0
	-Mushrooms and truffles:								
0709.51.00	--Mushrooms of the genus agaricus	50							0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0709.52.00	--Truffles	50							0
0709.59.00	--Other	50							0
0709.60.00	-Fruits of the genus Capsicum or of the genus pimenta	50				IN			0
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	50							0
0709.90.00	-Other	50	30	2006		IN			0
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.								
0710.10.00	-Potatoes	50				IN			0
	-Leguminous vegetables shelled or unshelled:								
0710.21.00	--Peas (pisum sativum)	50				IN			0
0710.22.00	--Beans (Vigna spp., phaseolus spp.)	50				IN			0
0710.29.00	--Other	50				IN			0
0710.30.00	-Spinach, New Zealand spinach and orach spinach (garden spinach)	50				IN			0
0710.40.00	-Sweet corn	50							0
0710.80.00	-Other vegetables	50							0
0710.90.00	-Mixtures of vegetables	50				IN			0
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.								
0711.20.00	-Olives	50							0
0711.30.00	-Capers	50							0
0711.40.00	-Cucumbers and gherkins	50							0
	-Mushrooms and truffles:								
0711.51.00	--Mushrooms of the genus agaricus	50							0
0711.59.00	--Other	50							0
0711.90.00	-Other vegetables; mixtures of vegetables	50				IN			0
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.								
0712.20.00	-Onions	50				IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
	-Mushrooms, wood ears (auricularia spp.), jelly fungi (tremella spp.) and truffles:								
0712.31.00	--Mushrooms of the genus agaricus	50							0
0712.32.00	--Wood ears (auricularia spp.)	50							0
0712.33.00	--Jelly fungi (tremella spp.)	50							0
0712.39.00	--Other	50				IN			0
0712.90.00	-Other vegetables; mixtures of vegetables	50							0
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.								
0713.10.00	-Peas (pisum sativum)	50	40	2006		CA, IN AU, CA, IN			0
0713.20.00	-Chickpeas (garbanzos)	30							0
	-Beans (vigna spp., phaseolus spp.):								
0713.31.00	--Beans of the species vigna mungo (L.) hepper or vigna radiata (L.) wilczek	50	40	2006		CA, IN			0
0713.32.00	--Small red (adzuki) beans (phaseolus or vigna angularis)	50	40	2006		CA			0
0713.33.00	--Kidney beans, including white pea beans (phaseolus vulgaris)	50	40	2006		CA			0
0713.39.00	--Other	50	40	2006		CA, IN, US			0
0713.40.00	-Lentils	40	35	2006		CA, IN, US			0
0713.50.00	-Broad beans (vicia faba var. major) and horse beans (vicia faba var. equina, vicia faba var. minor)	50	40	2006		CA, IN			0
0713.90.00	-Other	10				CA, IN			0
07.14	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.								
0714.10.00	-Manioc (cassava)	50							0
0714.20.00	-Sweet potatoes	50							0
0714.90.00	-Other	50							0
08.01	Coconuts, Brazil nuts and cashewnuts, fresh or dried, whether or not shelled or peeled.								
	-Coconuts:								
0801.11.00	--Desiccated	50	30	2006		IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
0801.19.00	--Other	50	30	2006		IN			0
	-Brazil nuts:								
0801.21.00	--In shell	50	30	2006					0
0801.22.00	--Shelled	50	30	2006					0
	-Cashew nuts:								
0801.31.00	--In shell	50	30	2006					0
0801.32.00	--Shelled	50	30	2006		IN			0
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.								
	-Almonds:								
0802.11.00	--In shell	10				US			0
0802.12.00	--Shelled	10				US			0
	-Hazelnuts or filberts (corylus spp.):								
0802.21.00	--In shell	50	30	2006					0
0802.22.00	--Shelled	50	30	2006					0
	-Walnuts:								
0802.31.00	--In shell	50	30	2006		IN			0
0802.32.00	--Shelled	50	30	2006					0
0802.40.00	-Chestnuts (castanea spp.)	50	30	2006					0
0802.50.00	-Pistachios	10				US			0
0802.90.00	-Other	50	30	2006					0
08.03	Bananas, including plantains, fresh or dried.								
0803.00.00	Bananas, including plantains, fresh or dried.	50				IN			0
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.								
0804.10.00	-Dates	50	30	2006		IN			0
	-Figs:								
0804.20.10	--Fresh	50				IN			0
0804.20.90	--Other	50							0
0804.30.00	-Pineapples	50				IN			0
0804.40.00	-Avocados	50							0
0804.50.00	-Guavas, mangoes and mangosteens	50	30	2006		IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
08.05	Citrus fruit, fresh or dried.								
0805.10.00	-Oranges	50				CE15, IN, US			0
0805.20.00	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	50				CE15, US			0
0805.40.00	-Grapefruit	50				CE15, IN, US			0
0805.50.00	-Lemons (citrus limon, citrus limonum) and limes (citrus aurantifolia, citrus latifolia)	50				CE15, IN, US			0
0805.90.00	-Other	50				CE15, IN, US			0
08.06	Grapes, fresh or dried.								
0806.10.00	-Fresh	10				IN, US			0
0806.20.00	-Dried	15				US			0
08.07	Melons (including watermelons) and papaws (papayas), fresh.								
	-Melons (including watermelons):								
0807.11.00	--Watermelons	50				IN			0
0807.19.00	--Other	50				IN			0
0807.20.00	-Papaws (papayas)	50				IN			0
08.08	Apples, pears and quinces, fresh.								
0808.10.00	-Apples	50	40	2006		IN, US			0
0808.20.00	-Pears and quinces	50	30	2006					0
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.								
0809.10.00	-Apricots	50				IN, US			0
0809.20.00	-Cherries	10				US			0
0809.30.00	-Peaches, including nectarines	50				US			0
0809.40.00	-Plums and sloes	50				US			0
08.10	Other fruit, fresh.								
0810.10.00	-Strawberries	50				IN			0
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	50				IN			0
0810.30.00	-Black, white or red currants and gooseberries	50							0
0810.40.00	-Cranberries, bilberries and other fruits of the genus vaccinium	50							0
0810.50.00	-Kiwifruit	50	30	2006					0

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0810.60.00	-Durrains	50							0
0810.90.00	-Other	50				IN			0
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter								
0811.10.00	-Strawberries	50	40	2006					0
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	50	40	2006					0
0811.90.00	-Other	50	40	2006					0
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.								
0812.10.00	-Cherries	50	40	2006		IN			0
0812.90.00	-Other	50	40	2006					0
08.13	Fruit, dried, other than that of Headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.								
0813.10.00	-Apricots	50	40	2006					0
0813.20.00	-Prunes	50	40	2006					0
0813.30.00	-Apples	50	40	2006					0
0813.40.00	-Other fruit	50	40	2006		IN			0
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	50	40	2006					0
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.								
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	50	40	2006					0
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.								

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	-Coffee, not roasted:								
0901.11.00	--Not decaffeinated	50				IN			0
0901.12.00	--Decaffeinated	50				IN			0
	-Coffee, roasted:								
0901.21.00	--Not decaffeinated	50							0
0901.22.00	--Decaffeinated	50							0
0901.90.00	-Other	50				IN			0
09.02	Tea, whether or not flavoured.								
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3kg	50				IN			0
0902.20.00	-Other green tea (not fermented)	50		2006		IN			0
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	50	40	2006		IN			0
0902.40.00	-Other black tea (fermented) and other partly fermented tea	50	40	2006		IN			0
09.03	Mate.								
0903.00.00	Mate.	50	40	2006		IN			0
09.04	Pepper of the genus piper; dried or crushed or ground fruits of the genus capsicum or of the genus Pimenta.								
	-Pepper:								
0904.11.00	--Neither crushed nor ground	45	30	2006		IN			0
0904.12.00	--Crushed or ground	45	30	2006					0
0904.20.00	-Fruits of the genus capsicum or of the genus pimenta, dried or crushed or ground	30	20	2006		IN			0
09.05	Vanilla.								
0905.00.00	Vanilla.	45	30	2006		IN			0
09.06	Cinnamon and cinnamon-tree flowers.								
0906.10.00	-Neither crushed nor ground	45	30	2006					0
0906.20.00	-Crushed or ground	45	30	2006					0
09.07	Cloves (whole fruit, cloves and stems)								
0907.00.00	Cloves (whole fruit, cloves and stems)	45	30	2006					0
09.08	Nutmeg, mace and cardamoms.								
0908.10.00	-Nutmeg	50				IN			0

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0908.20.00	-Mace	50							0
0908.30.10	-Cardamoms (alaichi)	50				IN			0
0908.30.90	-Other (sukumel) etc.	50							0
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper.								
0909.10.00	-Seeds of anise or badian	45	30	2006		IN			0
0909.20.00	-Seeds of coriander	30	20	2006		IN			0
0909.30.00	-Seeds of cumin	30	20	2006		IN			0
0909.40.00	-Seeds of caraway	45	30	2006		IN			0
0909.50.00	-Seed of fennel; juniper	45	30	2006		IN			0
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.								
	-Ginger:								
0910.10.10	--Raw Ginger	50				IN			0
0910.20.00	-Saffron	50							0
0910.30.00	-Turmeric (curcuma):	50				IN			0
0910.40.00	-Thyme; bay leaves	50							0
0910.50.00	-Curry	50							0
	-Other spices:								
0910.91.00	--Mixtures referred to in Note 1(b) to this Chapter	50				IN			0
	--Other:								
0910.99.10	---Fenugreek (methi)	50	30	2006		IN			0
0910.99.90	---Other	50	30	2006		IN			0
10.01	Wheat and meslin.								
1001.10.00	-Durum wheat	50				CA, IN, US			0
1001.90.00	-Other	50				AU, CA, IN, US			0
10.02	Rye.								
1002.00.00	Rye.	50				IN			0
10.03	Barley.								
1003.00.00	Barley.	50				CA, IN, IN			0
10.04	Oats.								
1004.00.00	Oats.	50				CA, IN			0
10.05	Maize (corn).								
1005.10.00	-Seed	50				CA, IN, US			0

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1005.90.00	-Other	50				CA, IN, US			0
10.06	Rice.								
1006.10.00	-Rice in the husk (paddy or rough)	60				IN, US			0
1006.20.00	-Husked (brown) rice	60				IN, US			0
1006.30.00	-Semi-milled or wholly-milled rice, whether or not polished or glazed	60				IN, US			0
1006.40.00	-Broken rice	60				IN, US			0
10.07	Grain sorghum.								
1007.00.00	Grain sorghum.	50							0
10.08	Buckwheat, millet and canary seed; other cereals.								
1008.10.00	-Buckwheat	50				IN			0
1008.20.00	-Millet	50							0
1008.30.00	-Canary seed	50				CA			0
1008.90.00	-Other cereals	50				IN			0
11.01	Wheat or meslin flour.								
1101.00.00	Wheat or meslin flour.	60				CA, IN			0
11.02	Cereal flours other than of wheat or meslin.								
1102.10.00	-Rye flour	60				IN			0
1102.20.00	-Maize (corn) flour	60				IN			0
1102.30.00	-Rice flour	60							0
1102.90.00	-Other	60				IN			0
11.03	Cereal groats, meal and pellets.								
	-Groats and meal:								
1103.11.00	--Of wheat	50				IN			0
1103.13.00	--Of maize (corn)	50							0
1103.19.00	--Of other cereals	50				IN			0
1103.20.00	-Pellets	50				IN			0
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading No.10.06; germ of cereals, whole, rolled, flaked or ground.								
	-Rolled or flaked grains:								
1104.12.00	--Of oats	50							0

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1104.19.00	--Of other cereals	50				IN			0
	-Other worked grains (for example, hulled, pearled, sliced or kibbled):								
1104.22.00	--Of oats	50							0
1104.23.00	--Of maize (corn)	50				IN			0
1104.29.00	--Of other cereals	50				IN			0
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	50				IN			0
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.								
1105.10.00	- Flour, meal and powder	50							0
1105.20.00	-Flakes, granules and pellets	50				IN			0
11.06	Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.								
1106.10.00	-Of the dried leguminous vegetables of Heading 07.13	50				IN			0
1106.20.00	-Of sago or of roots or tubers of Heading 07.14	50				IN			0
1106.30.00	-Of the products of Chapter 8	50				IN			0
11.07	Malt, whether or not roasted.								
1107.10.00	-Not roasted	25						AU, CA, CE15, IN	0
1107.20.00	-Roasted	50						CE15	0
11.08	Starches; inulin.								
	-Starches:								
1108.11.00	--Wheat starch	50						CE15	0
1108.12.00	--Maize (corn) starch	50						CE15, IN	0
1108.13.00	--Potato starch	50						CE15	0
1108.14.00	--Manioc (cassava) starch	50						CE15	0
1108.19.00	--Other starches	50	30	2006				CE15, IN	0
1108.20.00	-Inulin	50						CE15	0
11.09	-Wheat gluten, whether or not dried.								
1109.00.00	-Wheat gluten, whether or not dried.	50							0
12.01	Soya beans, whether or not broken.								
1201.00.00	Soya beans, whether or not broken.	50	30	2006				CA, IN, US	0

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.								
1202.10.00	-In shell	50	40	2006		IN			0
1202.20.00	-Shelled, whether or not Broken	50	40	2006		IN			0
12.03	Copra.								
1203.00.00	Copra.	50	40	2006		IN			0
12.04	Linseed, whether or not broken.								
1204.00.00	Linseed, whether or not broken.	50	30	2006		CA, IN			0
12.05	Rape or colza seeds, whether or not broken.								
1205.10.00	-Low erucic acid rape or colza seeds	50	30	2006		AU, CA, IN			0
1205.90.00	-Other	50	30	2006		AU, CA, IN			0
12.06	Sunflower seeds, whether or not broken.								
1206.00.00	Sunflower seeds, whether or not broken.	50	40	2006		IN			0
12.07	Other oil seeds and oleaginous fruits, whether or not broken.								
1207.10.00	-Palm nuts and kernels	50	40	2006					0
1207.20.00	-Cotton Seeds	50	40	2006					0
1207.30.00	-Caster oil Seeds	50	40	2006					0
1207.40.00	-Sesamum Seeds	40	30	2006		IN			0
1207.50.00	-Mustard Seeds	50	35	2006		CA, IN			0
1207.60.00	-Safflower Seeds	50	40	2006					0
	-Other:								
1207.91.00	--Poppy Seeds	50	40	2006					0
1207.99.00	--Other	50	25	2006		AU, IN			0
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.								
1208.10.00	-Of soya Beans	50	35	2006		CA, IN			0
1208.90.00	-Other	50	35	2006		CA, IN			0
12.09	Seeds, fruit and spores, of a kind used for sowing.								
1209.10.00	--Sugar beet seed	45	30	2006					0
	-Seeds of forage plants:								
1209.21.00	--Lucerne (alfalfa) seed	45	30	2006					0
1209.22.00	--Clover (trifolium spp.) seed	45	30	2006					0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
1209.23.00	--Fescue seed	45	30	2006					0
1209.24.00	--Kentucky blue grass (poa pratensis L.) seed	45	30	2006					0
1209.25.00	--Rye grass (lolium multiflorum lam., lolium perenne L.) seed	45	30	2006					0
1209.26.00	--Timothy grass seed	45	30	2006					0
1209.29.00	--Other	45	30	2006		IN			0
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers	45	30	2006					0
	-Other:								
1209.91.00	--Vegetable seeds	45	30	2006		US			0
1209.99.00	--Other	45	30	2006		IN			0
12.10	Hop cones, fresh or dried, whether or not ground,powdered or in the form of pellets; lupulin.								
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	45	30	2006					0
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	45	30	2006					0
12.11	Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.								
1211.10.00	-Liquorice roots	45	30	2006					0
1211.20.00	-Ginseng roots	45	30	2006					0
1211.30.00	- Coca leaf	45	30	2006					0
1211.40.00	- Poppy straw	45	30	2006					0
1211.90.00	-Other	45	30	2006		IN, US			0
12.12	Locust beans, seaweeds and other algae, sugar beet and sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.								

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u> <u>rate</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
1212.10.00	-Locust beans, including ocoust bean seeds	45	30	2006		IN			0
1212.20.00	-Seaweeds and other algae	45	30	2006					0
1212.30.00	-Apricot, peach or plum stones and kernels	45	30	2006					0
1212.91.00	-Other:								
	--Sugar beet	45	30	2006					0
1212.99.00	--Other	45	30	2006		IN			0
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.								
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	45	30	2006		IN			0
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.								
1214.10.00	-Lucerne (alfalfa) meal and pellets	45	30	2006		CA			0
1214.90.00	-Other	45	30	2006		IN			0
13.01	Lac, natural gums, resins, gumresins and oleoresins (for example, balsams).								
1301.10.00	-Lac	45	30	2006		IN			0
1301.20.00	-Gum arabic	45	30	2006		IN			0
1301.90.00	-Other	45	30	2006		IN			0
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.								
	-Vegetable saps and extracts:								
1302.11.00	--Opium	45	30	2006		IN			0
1302.12.00	--Of liquorice	45	30	2006					0
1302.13.00	--Of hops	40	20	2006		IN, US			0
1302.14.00	--Of pyrethrum or of the roots of plants containing rotenone	45	30	2006					0
1302.19.00	--Other	45	30	2006		IN			0

<u>HS</u>	<u>Description</u>	<u>Bound rate at date of accession</u>	<u>Final Bound rate</u>	<u>Implementation</u>	<u>Present concession established</u>	<u>INR</u>	<u>Concession first incorporated in a GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
1302.20.00	-Pectic substances, pectinates and pectates	45	30	2006		IN			0
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:								
1302.31.00	--Agar-agar	45	30	2006					0
1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	45	30	2006		IN, US			0
1302.39.00	--Other	45	30	2006		US			0
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, affia, cleaned, bleached or dyed cereal straw, and lime bark).								
1401.10.00	-Bamboos	50	40	2006					0
1401.20.00	-Rattans	50	40	2006					0
1401.90.00	-Other	50	40	2006					0
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material.								
1402.00.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material.	50	40	2006		IN			0
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couchgrass and istle), whether or not in hanks or bundles.								
1403.00.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couchgrass and istle), whether or not in hanks or bundles.	50	40	2006		IN			0
14.04	Vegetable products not elsewhere specified or included.								
1404.10.00	-Raw vegetable materials of a kind used primarily in dyeing or tanning	50	40	2006					0

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1404.20.00	-Cotton linters	50	40	2006					0
1404.90.00	-Other	50	40	2006		IN			0
15.01	Pig fat (including lard) and poultry fat, other than that of Heading 02.09 or 15.03								
1501.00.00	Pig fat (including lard) and poultry fat, other than that of Heading 02.09 or 15.03	50	40	2006		IN			0
15.02	Fats of bovine animals, sheep or goats, other than those of Heading 15.03								
1502.00.00	Fats of bovine animals, sheep or goats, other than those of Heading 15.03	35	15	2006		AU, IN			0
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.								
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	35	20	2006		AU			0
15.05	Wool grease and fatty substances derived therefrom (including lanolin).								
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	45	30	2006		IN			0
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.								
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	45	30	2006		IN			0
15.07	Soyabean oil and its fractions, whether or not refined, but not chemically modified.								
1507.10.00	-Crude oil, whether or not degummed	45	30	2006		CA, IN			0
1507.90.00	-Other	45	30	2006		CA, IN, US			0
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified.								
1508.10.00	-Crude oil	45	30	2006		IN			0
1508.90.00	-Other	45	30	2006					0
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.								
1509.10.00	-Virgin	45	30	2006		CE15			0
1509.90.00	-Other	45	30	2006		CE15			0

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15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of Heading 15.09.	45	30	2006					0
1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of Heading 15.09.								
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	60							0
1511.10.00	-Crude oil	60							0
1511.90.00	-Other								
15.12	Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified.								
1512.11.00	-Sunflower-seed or safflower oil and fraction thereof:								
1512.11.00	--Crude oil	50	40	2006		CE15, IN			0
1512.19.00	--Other	50	40	2006		CE15, IN			0
1512.21.00	-Cotton-seed oil and its fractions:								
1512.21.00	--Crude oil, whether or not gossypol has been removed	50	40	2006		CE15			0
1512.29.00	--Other	50	40	2006		CE15			0
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.								
1513.11.00	-Coconut (copra) oil and its fractions:								
1513.11.00	--Crude oil	50	40	2006		IN			0
1513.19.00	--Other	50	40	2006		IN			0
1513.21.00	-Palm kernel or babassu oil and fractions thereof:								
1513.21.00	--Crude oil	50	40	2006					0
1513.29.00	--Other	50	40	2006					0
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.								
15.14	-Low erucic acid rape or colza oil and its fractions:								

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1514.11.00	--Crude oil	45	30	2006		CA, CE15			0
1514.19.00	--Other	45	30	2006		CA, CE15, IN			0
	-Other								
1514.91.00	-Crude oil	45	30	2006		CA, CE15			0
ex1514.91.00	-Canola (rapeseed) oil: crude oil - Other	45	30	2006		CA			0
1514.99.00	-Other	45	30	2006		CA, CE15, IN			0
ex1514.99.00	-Canola (rapeseed) oil, other than crude - Other	45	30	2006		CA			0
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.								
	-Linseed oil and its fractions:								
1515.11.00	--Crude oil	50	40	2006					0
1515.19.00	--Other	50	40	2006		IN			0
	-Maize (corn) oil and its fractions:								
1515.21.00	--Crude oil	50	40	2006		US			0
1515.29.00	--Other	50	40	2006					0
1515.30.00	-Castor oil and its fractions	50	40	2006		IN			0
1515.40.00	-Tung oil and its fractions	50	40	2006					0
1515.50.00	-Sesame oil and its fractions	50	40	2006		IN			0
1515.90.00	-Other	40	30	2006		IN, US			0
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared.								
1516.10.00	-Animal fats and oils and their fractions	50	40	2006		IN			0
1516.20.00	-Vegetable fats and oils and their fractions	50	40	2006		IN			0
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of Heading 15.16.								
1517.10.00	-Margarine, excluding liquid margarine	50	40	2006		IN			0
1517.90.00	-Other	50	40	2006					0

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15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of Heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	50	40	2006		IN			0
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of Heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	50	40	2006		IN			0
15.20	Glycerol, crude; glycerol waters and glycerol lyes.								
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	45	30	2006		IN			0
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.								
1521.10.00	-Vegetable waxes	45	30	2006		IN			0
1521.90.00	-Other	45	30	2006					0
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.								
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	45	30	2006		IN			0
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.								
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	50	40	2006		CA, CE15, IN, US			0
16.02	Other prepared or preserved meat, meat offal or blood.								

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1602.10.00	-Homogenised preparations	50	40	2006		CA			0
1602.20.00	-Of liver of any animal	50	40	2006		CA			0
1602.31.00	-Of poultry of Heading 01.05:								
	--Of ourkeys	50	40	2006		CA, US			0
1602.32.00	--Of fowls of the species gallus domesticus	50	40	2006		CA, US			0
1602.39.00	--Other	50	40	2006		CA, IN			0
	-Of swine:								
1602.41.00	--Hams and cuts thereof	50	40	2006		CA, CE15, US			0
1602.42.00	--Shoulders and cuts thereof	50	40	2006		CA, CE15, US			0
1602.49.00	--Other, including mixtures	50	40	2006		CA, CE15, IN, US			0
1602.50.00	-Of bovine animals	50	40	2006		CA			0
1602.90.00	-Other, including preparations of blood of any animal	50	40	2006		CA			0
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.								
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	50	30	2006					0
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.								
	-Raw sugar not containing added flavouring or colouring matter:								
	--Cane sugar:								
	---Sugar	60				IN			0
1701.11.90	---Sakhhar (gud)	60				IN			0
1701.12.00	---Chukandar sugar	60							0
	-Other:								
1701.91.00	--Containing added flavouring or colouring matter	60				IN			0
1701.99.00	--Other	60				CE15, IN			0
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.								

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1702.11.00	-Lactose and lactose syrup: --Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	50	40	2006		IN			0
1702.19.00	--Other	50	40	2006		IN			0
1702.20.00	-Maple sugar and maple syrup	50	40	2006		CA, IN			0
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	50	40	2006		IN			0
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	50	40	2006		IN			0
1702.50.00	-Chemically pure fructose	50	40	2006		IN			0
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	50	40	2006		IN			0
1702.90.00	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	50	40	2006		IN			0
17.03	Molasses resulting from the extraction or refining of sugar.								
1703.10.00	-Cane molasses	50	40	2006		IN			0
1703.90.00	-Other	50	40	2006		IN			0
17.04	Sugar confectionery (including white chocolate), not containing cocoa.								
1704.10.00	-Chewing gum, whether or not sugar-coated	50	40	2006		CA, IN			0
1704.90.00	-Other	50	40	2006		CA, IN, US			0
18.01	Cocoa beans, whole or broken, raw or roasted.								
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	45	30	2006					0
18.02	Cocoa shells, husks, skins and other cocoa waste.								
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	45	30	2006					0
18.03	Cocoa paste, whether or not defatted.								
1803.10.00	-Not defatted	45	30	2006					0

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1803.20.00	-Wholly or partly defatted	45	30	2006					0
18.04	Cocoa butter, fat and oil.								
1804.00.00	Cocoa butter, fat and oil.	45	30	2006					0
18.05	Cocoa powder, not containing added sugar or other sweetening matter.								
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	45	30	2006		IN			0
18.06	Chocolate and other food preparations containing cocoa.								
1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	50	40	2006		CE15, IN			0
1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	50	40	2006		CE15			0
	-Other, in blocks, slabs or bars:								
1806.31.00	--Filled	50	40	2006		CA, CE15			0
1806.32.00	--Not filled	50	40	2006		CE15			0
1806.90.00	-Other	50	40	2006		CE15, IN			0
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of Headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.								
1901.10.00	-Preparations for infant use, put up for retail sale	50	40	2006		CE15, IN			0
1901.20.00	-Mixes and doughs for the preparation of baker's wares of Heading 19.05	50	40	2006		CE15, IN			0
1901.90.00	-Other	40	30	2006		CE15, IN, US			0
19.02	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.								

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	-Uncooked pasta, not stuffed or otherwise prepared:								
1902.11.00	--Containing eggs	50	40	2006		CE15, IN			0
1902.19.00	--Other	50	40	2006		CE15, IN, US			0
1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	50	40	2006		CE15			0
1902.30.00	-Other pasta	50	40	2006		CE15			0
1902.40.00	-Couscous	50	40	2006		CE15, IN			0
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.								
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	45	30	2006		IN			0
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.								
1904.10.00	-Prepared food obtained by the swelling or roasting of cereals or cereal products	50	40	2006		IN, US			0
1904.20.00	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	50	40	2006		IN			0
1904.30.00	-Bulgur wheat	50	40	2006					0
1904.90.00	-Other	50	40	2006		IN, US			0
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.								
1905.10.00	-Crispbread	50	40	2006		CA, CE15, IN			0
1905.20.00	-Gingerbread and the like	50	40	2006		CA, CE15			0
1905.30.00	-Sweet biscuit; waffles and wafers:								
1905.31.00	--Sweet biscuits	50	40	2006		CA, CE15, IN, US			0
1905.32.00	--Waffles and wafers	50	40	2006		CA, CE15, IN, US			0

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1905.40.00	-Rusks, toasted bread and similar toasted products	50	40	2006		CA, CE15, IN			0
1905.90.00	-Other	50	40	2006		CA, CE15, IN, US			0
ex1905.90.00	-Other (pizza)	10				CE15, US			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.								
2001.10.00	-Cucumbers and gherkins	50	40	2006					0
2001.90.00	-Others	50	40	2006		IN			0
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.								
2002.10.00	-Tomatoes, whole or in pieces	60				CE15			0
2002.90.00	-Other	60				CE15			0
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.								
2003.10.00	-Mushrooms	60							0
2003.20.00	-Truffles	60							0
2003.90.00	-Other	60							0
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading 20.06.								
2004.10.00	-Potatoes	60	50	2006		CA, IN			0
2004.90.00	-Other vegetables and mixtures of vegetables	60	50	2006		CA, IN			0
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.								
2005.10.00	-Homogenised vegetables	50	40	2006					0
2005.20.00	-Potatoes	50	40	2006					0
ex2005.20.00	-Potatoes for frozen french fries	50	25	2006		US			0
2005.40.00	-Peas (pisum sativum)	50	40	2006					0
	-Beans (vigna spp., phaseolus spp.):								
2005.51.00	--Beans, shelled	50	40	2006					0
2005.59.00	--Other	50	40	2006					0
2005.60.00	-Asparagus	50	40	2006					0

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2005.70.00	-Olives	50	40	2006		CE15			0
2005.80.00	-Sweet corn (Zea mays var. saccharata)	50	40	2006					0
2005.90.00	-Other vegetables and Mixtures of vegetables	50	40	2006		IN			0
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).								
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	50	40	2006					0
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.								
2007.10.00	-Homogenised preparations	50	40	2006		CA			0
	-Other:								
2007.91.00	--Citrus fruit	50	40	2006		IN			0
2007.99.00	--Other	50	40	2006		IN			0
20.08	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.								
	-Nuts, ground-nuts and other seeds, whether or not mixed together:								
2008.11.00	--ground-nuts	25					CE15, IN, US		0
2008.19.00	--Other, including Mixtures	25					CE15, IN, US		0
2008.20.00	-Pineapples	50	40	2006		CE15, IN			0
2008.30.00	-Citrus fruit	50	40	2006		CE15			0
2008.40.00	-Pears	50	40	2006		CE15			0
2008.50.00	-Apricots	50	40	2006		CE15			0
2008.60.00	-Cherries	50	40	2006		CE15			0
2008.70.00	-Peaches	50	40	2006		CE15			0
2008.80.00	-Strawberries	50	40	2006		CE15			0
	-Other, including mixtures other than those of Sub-heading 2008.19:								
2008.91.00	--Palm hearts	50	40	2006		CE15			0
2008.92.00	--Mixtures	50	40	2006		CE15			0

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	--Other:								
2008.99.10	--fruit Pulp	50	40	2006		CE15, IN			0
2008.99.90	---Other	50	40	2006		CE15, IN			0
20.09	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.								
	-Orange juice:								
2009.11.00	--Frozen	50	40	2006		CE15			0
2009.12.00	--Not frozen, of a brix value not exceeding 20	50	40	2006		CE15			0
2009.19.00	--Other	50	40	2006		CE15, IN			0
	-Grapefruit juice:								
2009.21.00	--Of a brix value not exceeding 20	50	40	2006		CE15			0
2009.29.00	--Other	50	40	2006		CE15			0
	-Juice of any other single citrus fruit:								
2009.31.00	--Of a brix value not exceeding 20	50	40	2006		CE15			0
2009.39.00	--Other	50	40	2006		CE15			0
	-Pineapple juice:								
2009.41.00	--Of a brix value not exceeding 20	50	40	2006		CE15			0
2009.49.00	--Other	50	40	2006		CE15			0
2009.50.00	-Tomato juice	50	40	2006		CE15			0
	-Grape juice (including grape must):								
2009.61.00	--Of a brix value not exceeding 30	50	40	2006		CE15			0
2009.69.00	--Other	50	40	2006		CE15			0
	-Apple juice:								
2009.71.00	--Of a brix value not exceeding 20	50	40	2006		CE15			0
2009.79.00	--Other	50	40	2006		CE15			0
2009.80.00	-Juice of any Other single fruit or Vegetable	50	40	2006		CE15			0
2009.90.00	-Mixtures of juices	50	40	2006		CE15, IN			0

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21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.								
2101.11.00	--Extracts, essences and concentrates	50	40	2006		IN, US		0	
2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee :	50	40	2006				0	
2101.20.00	-Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	50	40	2006		IN		0	
2101.30.00	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	50	40	2006		IN		0	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No.30.02); prepared baking powders.								
2102.10.00	-Active yeasts	45	30	2006		IN		0	
2102.20.00	-Inactive yeasts; other single-cell micro-organisms, dead	45	30	2006		IN		0	
2102.30.00	-Prepared baking powders	45	30	2006		IN		0	
21.03	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.								
2103.10.00	-Soya sauce	50	40	2006		CA, IN		0	
2103.20.00	-Tomato ketchup and other tomato sauces	50	40	2006		CA, IN		0	
2103.30.00	-Mustard flour and meal and prepared mustard	50	40	2006		CA		0	
2103.90.00	-Other	50	40	2006		CA, IN, US		0	
21.04	Soups and broths and preparations thereof; homogenised composite food preparations.								

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2104.10.00	-Soups and broths and preparations therefor	50	40	2006		IN			0
2104.20.00	-Homogenised composite food preparations	50	40	2006		IN			0
21.05	Ice cream and other edible ice, whether or not containing cocoa.								
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	50	40	2006		CA, CE15, IN			0
21.06	Food preparations not elsewhere specified or included.								
2106.10.00	-Protein concentrates and textured Protein substances	50	40	2006		CE15, IN			0
-Other:									
2106.90.10	--Dalmott, papad, salted, bhujyia and chamera (titbits)	50	40	2006		CA, CE15, IN, US			0
2106.90.20	--Pan masala	50	40	2006		CA, CE15, IN, US			0
2106.90.30	--Zintang	50	40	2006		CA, CE15, IN, US			0
2106.90.40	--Concentrate of non-alcoholic soft drinks	50	40	2006		CA, CE15, IN, US			0
2106.90.50	--Pachak, rochak & similar goods	50	40	2006		CA, CE15, IN, US			0
2106.90.90	--Other	50	40	2006		CA, CE15, IN, US			0
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.								
2201.10.00	-Mineral waters and aerated waters	50	40	2006		CA, CE15, JP			0
2201.90.00	-Other	50	40	2006		CE15, JP			0
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 20.09.								
2202.10.00	-Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured	50	40	2006		CA, IN, JP			0
2202.90.00	-Other	40				IN, JP, US			0
22.03	Beer made from malt.								
2203.00.00	Beer made from malt.	100				CE15, IN, JP, US			0

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22.04	Wine of fresh grapes, including fortified wines; grape must other than that of Heading 20.09.								
2204.10.00	-Sparkling wine	100				CE15, IN, JP			0
	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:								
2204.21.00	--In containers holding 2 L or less	100				CE15, JP			0
2204.29.00	--Other	100				CE15, JP			0
2204.30.00	-Other grape must	100				JP			0
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.								
2205.10.00	-In containers holding 2 L or less	100				JP			0
2205.90.00	-Other	100				JP			0
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.								
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	100				IN, JP			0
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.								
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	100				CA, JP			0
2207.20.00	-Ethyl alcohol and other spirits, denatured, of any strength	100				JP			0
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.								
	-Spirits obtained by distilling grape wine or grape marc:								