

<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>
2208.20.10	--All kinds of alcoholic fluids including spirits used as raw material of wine or brandy	100				CE15, JP			0
2208.20.90	--Other	100				CE15, JP			0
	-Whiskies:								
2208.30.10	--Alcoholic fluids including spirits used as raw materials of whisky	100				CA, CE15, IN, JP			0
2208.30.90	--Other	100				CA, CE15, IN, JP			0
	-Rum and tafia:								
2208.40.10	--Alcoholic fluids including spirits used as raw materials of rum and tafia	100				CE15, JP			0
2208.40.90	--Other	100				CE15, JP			0
	-Gin and geneva:								
2208.50.10	--Alcoholic fluids including spirits used as raw materials of gin and geneva	100				CE15, JP			0
2208.50.90	--Other	100				CE15, JP			0
	-Vodka:								
2208.60.10	--Alcoholic fluids including spirits used as raw materials of vodka	100				CE15, JP			0
2208.60.90	--Other	100				CE15, JP			0
	-Liqueurs and cordials:								
2208.70.10	--Alcoholic fluids including spirits used as raw materials of liqueurs and cordials	100				CE15, JP			0
2208.70.90	--Other	100				CE15, JP			0
	-Other:								
2208.90.10	--Alcoholic fluids including spirits used as raw materials of liquor	100				CE15, JP			0
2208.90.90	--Other	100				CE15, JP			0
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.								
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	100				JP			0
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.								
2301.10.00	-Flour, meals and pellets, of meat of meat offal; greaves	50	40	2006					0

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23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.								
2302.10.00	-Of maize (corn)	50	40	2006		IN			0
2302.20.00	-Of rice	50	40	2006		IN			0
2302.30.00	-Of wheat	50	40	2006		IN			0
2302.40.00	-Of other cereals	50	40	2006		IN			0
2302.50.00	-Of leguminous plants	50	40	2006		IN			0
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.								
2303.10.00	-Residues of starch manufacture and similar sugar manufacture residues	50	40	2006		IN			0
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	50	40	2006		IN			0
2303.30.00	-Brewing or distilling dregs and waste	50	40	2006		IN			0
23.04	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.								
2304.00.00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10				CA, IN, US			0
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.								
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	50	40	2006		IN			0
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of Heading 23.04 or 23.05.								
2306.10.00	-Of cotton seeds	50	40	2006					0

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2306.20.00	-Of linseed	50	40	2006					0
2306.30.00	-Of sunflower seeds	50	40	2006					0
	-Of rape or colza seeds:								
2306.41.00	--Of low erucic acid rape or colza seeds	50	30	2006		CA			0
2306.49.00	-- Other	50	30	2006		CA			0
2306.50.00	-Of coconut or copra	50	40	2006					0
2306.60.00	-Of palm nuts or kernels	50	40	2006					0
2306.70.00	-Of maize (corn) germ	50	40	2006					0
2306.90.00	-Other	50	40	2006					0
23.07	Wine lees; argol.								
2307.00.00	Wine lees; argol.	50	40	2006					0
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.								
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	45	30	2006		IN			0
23.09	Preparations of a kind used in animal feeding.								
2309.10.00	-Dog or cat food, put up for retail sale	10				CA, IN, US			0
2309.90.00	-Other	45	30	2006		CA, IN, US			0
24.01	Unmanufactured tobacco; tobacco refuse.								
2401.10.00	-Tobacco, not stemmed/stripped	100				CA, IN			0
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	100				CA, IN			0
2401.30.00	-Tobacco refuse	100				CA, IN			0
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.								
2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	200				CA			0
2402.20.00	-Cigarettes containing tobacco	200				CA			0
2402.90.00	-Other	200				CA, IN			0

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24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.								
	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:								
	--Pipe tobacco	200				CA, IN			0
	--Other (processed tobacco for beedies)	200				CA, IN			0
	-Other:								
	--"Homogenised" or "reconstituted" tobacco	200				CA, IN			0
	--Other	200				CA, IN			0
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives								
	-Other polyhydric alcohols:								
	--Mannitol	30	20	2006					0
	--D-glucitol (sorbitol)	30	20	2006		IN			0
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or macerations; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.								
	-Essential oils of citrus fruit:								
	--Of bergamot	50	40	2006		IN			0
	--Of orange	50	40	2006		IN			0
	--Of lemon	50	40	2006					0
	--Of lime	50	40	2006					0
	--Other	50	40	2006		IN			0
	-Essential oils other than those of citrus fruit:								
	--Of geranium	50	40	2006					0
	--Of jasmin	50	40	2006					0
	--Of lavender or of lavandin	50	40	2006					0

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3301.24.00	--Of peppermint (mentha piperita)	50	40	2006		IN			0
3301.25.00	--Of other mints	50	40	2006		IN			0
3301.26.00	--Of vetiver	50	40	2006					0
3301.29.00	--Other	50	40	2006		IN			0
3301.30.00	-Resinoids	50	40	2006					0
3301.90.00	-Other	50	40	2006		IN			0
35.01	Casein, caseinates and other casein derivatives; casein glues.								
3501.10.00	-Casein	45	30	2006					0
3501.90.00	-Other	45	30	2006					0
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.								
	-Egg albumin:								
3502.11.00	--Dried	45	30	2006					0
3502.19.00	--Other	45	30	2006					0
3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	45	30	2006					0
3502.90.00	-Other	45	30	2006					0
35.03	Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of Heading 35.01.								
3503.00.00	Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of Heading 35.01.	45	30	2006		IN			0
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.								

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3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	45	30	2006					0
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.								
3505.10.00	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	45	30	2006		IN			0
3505.20.00	-Dextrins and other modified starches	45	30	2006		IN			0
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.								
3809.10.00	-With a basis of amylaceous substances	45	30	2006		IN			0
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries.								
3824.60.00	-Sorbitol other than that of Sub-heading 2905.44	40	20	2006		IN			0
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.								
4101.20.00	-Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg. when simply dried, 10 kg. when dry-salted, or 16 kg. when fresh, wet-salted or otherwise preserved	45	30	2006		IN			0

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		date of accession	Final Bound rate				GATT Schedule	Earlier INRs
4101.50.00	--Whole hides and skins, of a weight exceeding 16 kg	45	30	2006		IN		0
4101.90.00	--Other, including butts, bends and bellies	45	30	2006		IN		0
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.							
4102.10.00	-With wool on	45	30	2006				0
	-Without wool on:							
4102.21.00	--Pickled	45	30	2006				0
4102.29.00	--Other	45	30	2006				0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.							
4103.10.00	-Of goats or kids	45	30	2006				0
4103.20.00	-Of reptiles	45	30	2006				0
4103.30.00	-Of swine	45	30	2006				0
4103.90.00	-Other	45	30	2006				0
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for and other pieces or cuttings, suitable for furrers' use), other than raw hides and skins of Headings 41.01, 41.02 or 41.03.							
4301.10.00	-Of mink, Whole, with or without head, tail or paws	45	30	2006				0
4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws.	45	30	2006				0
4301.60.00	-Of fox, whole, with or without head, tail or paws	45	30	2006				0
4301.70.00	-Of seal, whole, with or without head, tail or paws	45	30	2006				0

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4301.80.00	-Other furskins, whole, with or without head, tail or paws	45	30	2006					0
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	45	30	2006					0
50.01	Silk-worm cocoons suitable for reeling.								0
5001.00.00	Silk-worm cocoons suitable for reeling.	50							0
50.02	Raw Silk (not thrown).					IN			0
5002.00.00	Raw Silk (not thrown).	50							0
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmented stock).								0
5003.10.00	-Not carded or combed	50							0
5003.90.00	-Other	50							0
51.01	Wool, not carded or combed.								0
5101.11.00	-Greasy, including fleece-washed wool:								0
5101.11.00	--Shorn wool	20	5	2006		NZ			0
5101.19.00	--Other	20	5	2006		NZ			0
5101.21.00	-Degraded, not carbonised:								0
5101.21.00	--Shorn wool	20	5	2006		NZ			0
5101.29.00	--Other	20	5	2006		NZ			0
5101.30.00	-Carbonised	20	5	2006		NZ			0
51.02	Fine or coarse animal hair, not carded or combed.								0
5102.11.00	-Fine animal hair:								0
5102.11.00	--Of cashmir (cashmere goats	40	30	2006					0
5102.19.00	--Other	40	30	2006					0
5102.20.00	-Coarse animal hair	40	30	2006		IN			0
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garmented stock.								0
5103.10.00	-Noils of wool or of fine animal hair	40	30	2006					0
5103.20.00	-Other waste of wool or of Fine animal hair	40	30	2006					0
5103.30.00	-Waste of coarse animal hair :								0
5103.30.00	--Of cashmir (cashmere) goats	40	30	2006					0
5103.39.00	--Other	40	30	2006					0
52.01	Cotton, not carded or combed.								0

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5201.00.00	Cotton, not carded or combed.	40		30	2006		IN		0
52.02	Cotton waste (including yarn waste and garnetted stock).								
5202.10.00	-Yarn waste (including thread waste)	40		30	2006		IN		0
	-Other:								
5202.91.00	--Garnetted stock	40					IN		0
5202.99.00	--Other	40					IN		0
52.03	Cotton, carded or combed.								
5203.00.00	Cotton, carded or combed.	40					IN		0
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).								
5301.10.00	-Flax, raw or retted	50		40	2006				0
	-Flax, broken, scutched, hackled or otherwise processed, but not spun:								
5301.21.00	--Broken or scutched	50		40	2006				0
5301.29.00	--Other	50		40	2006		IN		0
5301.30.00	-Flax tow and waste	50		40	2006				0
53.02	True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).								
5302.10.00	-True hemp, raw or retted	50		40	2006		IN		0
5302.90.00	-Other	50		40	2006		IN		0

Schedule CLVII - Kingdom of Nepal

PART I - MOST-FAVOURLED-NATION TARIFF

SECTION I - B Tariff Quotas

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period from/to</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
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Schedule CLVII - Kingdom of Nepal

This Schedule is authentic only in the English language

PART I - MOST-FAVORED-NATION TARIFF SECTION II - Other Products

Note --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.

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03.01	Live fish.							
0301.10.00	-Ornamental fish	50				IN		0
	-Other live fish:							
0301.91.00	--Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aquabonita, ncorhynchus gilae, oncorhynchus appache and oncorhynchus chrysoqaster)	50						0
0301.92.00	--Eels (anguilla spp.)	50						0
0301.93.00	--Carp	50						0
0301.99.00	--Other	50				IN		0
03.02	Fish, fresh or chilled, excluding fish filets and other fish meat of Heading 03.04.							
	-Salmonidae, excluding livers and roes:							
0302.11.00	--Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aquabonita, ncorhynchus gilae, oncorhynchus appache and oncorhynchus chrysoqaster)	25				IN		0
0302.12.00	--Pacific salmon (oncorhynchus nerka, oncorhynchus gorbuscha, oncorhynchus keta, oncorhynchus tshawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus) atlantic salmon (salmo salar) and danube salmon (hucho hucho).	25						0
0302.19.00	--Other	25						0

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0302.21.00	-Flat fish (pleuronectidae, bothidae, cynoglossidae, soleidae, scophthalmidae and citharidae), excluding livers and roes: --Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis)	25						0
0302.22.00	--Plaice (pleuronectes platessa)	25						0
0302.23.00	--Sole (solea spp.)	25						0
0302.29.00	--Other	25						0
0302.31.00	-Tunas (of the genus thunnus), skipjack or stripe-bellied bonito [euthynnus (katsuwonus) pelamis], excluding livers and roes: --Albacore or longfinned tunas (thunnus alalunga)	25						0
0302.32.00	--Yellowfin tunas (thunnus albacares)	25						0
0302.33.00	--Skipjack or stripe-bellied bonito	25						0
0302.34.00	--Bigeye tunas (thunnus obesus)	25						0
0302.35.00	--Bluefin tunas (thunnus thynnus)	25						0
0302.36.00	--Southern bluefin tunas (thynnus maccoyii)	25						0
0302.39.00	--Other	25						0
0302.40.00	-Herrings (clupea harengus, clupea pallasii), excluding livers and roes	25						0
0302.50.00	-Cod (gadus morhua, gadus ogac, gadus macrocephalus), excluding livers and roes -Other fish, excluding livers and roes:	25						0
0302.61.00	--Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus)	25						0
0302.62.00	--Haddock (melanogrammus aeglefinus)	25						0
0302.63.00	--Coalfish (pollachius virens)	25						0
0302.64.00	--Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)	25						0
0302.65.00	--Dogfish and other sharks	25						0
0302.66.00	--Eels (anguilla spp.)	25						0
0302.69.00	--Other	25						0
0302.70.00	-Livers and roes	25						0

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03.03	Fish, frozen, excluding fish fillets and other fish meat of Heading 03.04.							
0303.11.00	--Sockeye salmon (red salmon) (oncorhynchus nerka)	25	10	2006		CA		0
0303.19.00	--Other - Other salmonidae, excluding livers and roes:	25	10	2006		CA		0
0303.21.00	--Trout (salmo trutta, oncorhynchus mykiss, oncorhynchus clarki, oncorhynchus aquabonita, oncorhynchus gilae, oncorhynchus apache and oncorhynchus chrysoqaster)	25	10	2006				0
0303.22.00	--Atlantic salmon (salmo salar) and danube salmon (hucho hucho)	25	10	2006				0
0303.29.00	--Other	25	10	2006				0
0303.31.00	-Flat fish (pleuronectidae, bothidae, cynglossidae, soleidae, scophthalmidae and citharidae), excluding livers and roes: --Halibut (reinhardtius hippoglossoides, hippoglossus hippoglossus, hippoglossus stenolepis)	25	10	2006				0
0303.32.00	--Plaice (pleuronectes platessa)	25	10	2006				0
0303.33.00	--Sole (solea spp.)	25	10	2006				0
0303.39.00	--Other	25	10	2006				0
0303.41.00	-Tunas (of the genus thunnus), skipjack or stripe-bellied bonito [euthynnus (katsuwonus) pelamis], excluding livers and roes: --Albacore or longfinned tunas (thunnus alalunga)	25	10	2006				0
0303.42.00	--Yellowfin tunas (thunnus albacares)	25	10	2006				0
0303.43.00	--Skipjack or stripe-bellied bonito	25	10	2006				0
0303.44.00	--Bigeye tunas (thunnus obesus)	30	10	2006				0
0303.45.00	--Bluefin tunas (thynnus thynnus)	30	10	2006				0
0303.46.00	--Southern bluefin tunas (thunnus maccoyii)	30	10	2006				0
0303.49.00	--Other	30	10	2006				0
0303.50.00	- Herrings (clupea harengus, clupea pallasii), excluding livers and roes	30	10	2006		IN		0
0303.60.00	-Cod (gadus morhua, gadus ogac, gadus macrocephalus), excluding livers and roes	30	10	2006				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>
	- Other fish excluding livers and roes:							
0303.71.00	--Sardines (sardina pilchardus, sardinops spp.), sardinella (sardinella spp.), brisling or sprats (sprattus sprattus)	30	10	2006				0
0303.72.00	--Haddock (melanogrammus aeglefinus)	30	10	2006				0
0303.73.00	--Coalfish (pollachius virens)	30	10	2006				0
0303.74.00	--Mackerel (scomber scombrus, scomber australasicus, scomber japonicus)	30	10	2006				0
0303.75.00	--Dogfish and other sharks	30	10	2006		CA		0
0303.76.00	--Eels (anguilla spp.)	30	10	2006				0
0303.77.00	--Sea bass (dicentrarchus labrax, dicentrarchus punctatus)	30	10	2006				0
0303.78.00	--Hake (merluccius spp, urophycis spp)	30	10	2006				0
0303.79.00	--Other	30	10	2006		IN		0
0303.80.00	-Livers and roes	30	10	2006				0
03.04	Fish filets and other fish meat (whether or not minced), fresh, chilled or frozen.							
0304.10.00	-Fresh or chilled	50						0
0304.20.00	-Frozen filets	50				CA		0
0304.90.00	-Other	50	25	2006		CA		0
03.05	Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.							
0305.10.00	-Flours, meals and pellets of fish, fit for human consumption	45	30	2006				0
0305.20.00	-Livers and roes, dried, smoked, salted or in brine	45	30	2006				0
0305.30.00	-Fish filets, dried, salted or in brine, but not smoked	45	30	2006		IN		0
0305.41.00	-Smoked fish, including filets: --Pacific salmon (oncorhynchus nerka, oncorhynchus gorbusha, oncorhynchus keta, oncorhynchus tshawytscha, oncorhynchus kisutch, oncorhynchus masou and oncorhynchus rhodurus), atlantic salmon (salmo salar) and danube salmon (hucho hucho).	45	30	2006				0

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		<u>date of accession</u>	<u>Final Bound rate</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
0305.42.00	--Herrings (clupea harengus, clupea pallasii)	45	15	2006		CA		0
0305.49.00	--Other -Dried fish, whether or not salted but not smoked:	45	30	2006				0
0305.51.00	--Cod (gadus morhua, gadus ogac, gadus macrocephalus)	45	30	2006				0
0305.59.00	--Other -Fish, salted but not dried or smoked and fish in brine:	45	30	2006		IN		0
0305.61.00	--Herrings (clupea harengus, clupea pallasii)	45	30	2006				0
0305.62.00	--Cod (gadus morhua, gadus ogac, gadus macrocephalus)	45	30	2006				0
0305.63.00	--Anchovies (engraulis spp.)	45	30	2006				0
0305.69.00	--Other	45	30	2006				0
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.							
	-Frozen:							
0306.11.00	--Rocklobster and other sea craw fish (Palinurus spp., panulirus spp., jasus spp.)	30	15	2006				0
0306.12.00	--Lobsters (homarus spp.)	30	15	2006		CA		0
0306.13.00	--Shrimps and prawns	30	15	2006		CA		0
0306.14.00	--Crabs	30	15	2006		CA		0
0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	15	2006				0
	-Not frozen:							
0306.21.00	--Rocklobster and other sea craw fish (Palinurus spp., panulirus spp., jasus spp.)	30	15	2006				0
0306.22.00	--Lobsters (homarus spp.)	30	15	2006		CA		0
0306.23.00	--Shrimps and prawns	30	15	2006				0
0306.24.00	--Crabs	30	15	2006				0

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0306.29.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	30	15	2006				0
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.							
0307.10.00	-Oysters	30	15	2006				0
	-Scallops, including queen scallops, of the genera pecten chlamys or placopecten:							
0307.21.00	--Live, fresh or chilled	30	15	2006				0
0307.29.00	--Other	30	15	2006				0
	-Mussels (mytilus spp., perna spp.):							
0307.31.00	--Live, fresh or chilled	30	15	2006				0
0307.39.00	--Other	30	15	2006				0
	-Cuttle fish (sepia officinalis, rossia macrosoma, sepiola spp.) and squid (ommastrephes spp., loligo spp., nototodarus spp., sepioteuthis spp.):							
0307.41.00	--Live, fresh or chilled	30	15	2006				0
0307.49.00	--Other	30	15	2006		CA		0
	-Octopus (octopus spp.):							
0307.51.00	--Live, fresh or chilled	30	15	2006				0
0307.59.00	--Other	30	15	2006				0
0307.60.00	-Snails, other than sea snails	30	15	2006				0
	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:							
0307.91.00	--Live, fresh or chilled	30	15	2006				0
0307.99.00	--Other	30	15	2006				0
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.							
1504.10.00	-Fish-liver oils and their fractions	45	30	2006				0

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		<u>date of accession</u>	<u>rate</u>					<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	45	30	30	2006				0
1504.30.00	-Fats and oils and their fractions, of marine mammals	45	30	30	2006				0
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.								
	-Fish, whole or in pieces, but not minced:								
1604.11.00	--Salmon	45	30	30	2006				0
1604.12.00	--Herrings	45	30	30	2006				0
1604.13.00	--Sardines, sardinella and brisling or sprats	30	15	15	2006		CA		0
1604.14.00	--Tunas, skipjack and atlantic bonito (sarda spp.)	45	30	30	2006				0
1604.15.00	--Mackerel	45	30	30	2006				0
1604.16.00	--Anchovies	45	30	30	2006				0
1604.19.00	--Other	45	30	30	2006				0
1604.20.00	-Other prepared or preserved fish	45	25	25	2006		CA, IN		0
ex1604.20.00	--Imitation seafood, precooked, frozen	30	20	20	2006		CA		0
1604.30.00	-Caviar and caviar substitutes	45	30	30	2006				0
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.								
1605.10.00	-Crab	45	30	30	2006				0
1605.20.00	-Shrimps and prawns	30	15	15	2006		CA		0
1605.30.00	-Lobster	45	30	30	2006				0
1605.40.00	-Other crustaceans	45	30	30	2006				0
1605.90.00	-Other	45	30	30	2006				0
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.								
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	50	40	40	2006				0
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water.								

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2501.00.10	-Industrial salt (non-edible)	30	20	2006				0
2501.00.90	-Other	30				IN		0
25.02	Unroasted iron pyrites.							
2502.00.00	Unroasted iron pyrites.	30	25	2006		IN		0
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.							
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	30	25	2006		CA, IN		0
25.04	Natural graphite.							
2504.10.00	-In powder or in flakes	30	25	2006		IN		0
2504.90.00	-Other	30	25	2006				0
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.							
2505.10.00	-Silica sand and quartz sands	30	25	2006		IN		0
2505.90.00	-Other	30	25	2006		IN		0
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
2506.10.00	-Quartz	45	25	2006		IN		0
	-Quartzite:							
2506.21.00	--Crude or roughly trimmed	45	25	2006				0
2506.29.00	--Other	45	25	2006				0
25.07	Kaolin and other kaolinic clays, whether or not calcined.							
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	30	25	2006		IN		0
25.08	Other clays (not including expanded clays of Heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.							
2508.10.00	-Bentonite	30	25	2006		IN		0
2508.20.00	-Decolourising earths and fuller's earth	30	25	2006				0
2508.30.00	-Fire clay	30	25	2006		IN		0

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		<u>date of accession</u>	<u>Final Bound rate</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
2508.40.00	-Other clays	30	25	2006		IN		0
2508.50.00	-Andalusite, kyanite and sillimanite	30	25	2006		IN		0
2508.60.00	-Mullite	30	25	2006				0
2508.70.00	-Chamotte or dinas earths	30	25	2006				0
25.09	Chalk.							
2509.00.00	Chalk.	40	25	2006		IN		0
25.10	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.							
2510.10.00	-Un-ground	30	25	2006				0
2510.20.00	-Ground	30	25	2006				0
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of Heading 28.16.							
2511.10.00	-Natural barium sulphate (barytes)	30	15	2006		IN		0
2511.20.00	-Natural barium carbonate (witherite)	30	15	2006				0
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less							
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	30	15	2006		IN		0
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.							
2513.11.00	-Pumice stone: --Crude or in irregular pieces, including crushed pumice ("bimskies")	30	15	2006				0
2513.19.00	--Other	30	15	2006				0
2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives:	30	15	2006				0
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.							

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		<u>date of accession</u>	<u>Final Bound rate</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.	40	30	2006		IN		0
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
	-Marble and travertine:							
2515.11.00	--Crude or roughly trimmed	40	30	2006		IN		0
2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40	30	2006		IN		0
2515.20.00	-Ecaussine and other calcareous monumental or buiding stone; alabaster	40	30	2006		IN		0
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
	-Granite:							
2516.11.00	--Crude or roughly trimmed	40	25	2006				0
2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40	25	2006		IN		0
2516.21.00	-Sandstone:							
	--Crude or roughly trimmed	40	25	2006				0
2516.22.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40	25	2006				0
2516.90.00	-Other monumental or building stone	40	25	2006				0

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25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading tarred macadam; granules, chippings and powder, of stones of Heading 25.15 or 25.16, whether or not heat-treated	40	25	2006		IN		0
2517.10.00	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	40	25	2006				0
2517.20.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in Sub-heading 2517.10	40	25	2006				0
2517.30.00	-Tarred macadam	40	25	2006				0
2517.41.00	-Granules, chippings and powder, of stones of Heading 25.15 or 25.16, whether or not heat-treated:	40	30	2006		IN		0
2517.49.00	--Of marble	40	30	2006		IN		0
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.							
2518.10.00	-Dolomite not calcined or sintered	40	15	2006		IN		0
2518.20.00	-Calcined or sintered dolomite	40	15	2006		IN		0
2518.30.00	- Dolomite ramming mix	40	15	2006				0
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.							
2519.10.00	-Natural magnesium carbonate (magnesite)	40	25	2006				0

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2519.90.00	-Other	40	25	2006					0
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.								
2520.10.00	-Gypsum; anhydrite	40	15	2006		IN			0
2520.20.00	-Plasters	40	15	2006		IN			0
25.21	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.								
2521.00.00	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.	40	25	2006		IN			0
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of Heading 28.25.								
2522.10.00	-Quicklime	40	15	2006		IN			0
2522.20.00	-Slaked lime	40	15	2006		IN			0
2522.30.00	-Hydraulic lime	40	15	2006		IN			0
25.24	Asbestos.								
2524.00.00	Asbestos.	40	15	2006		CA			0
25.25	Mica, including splittings; mica waste.								
2525.10.00	-Crude mica and mica rifted into sheets or splittings	40	15	2006					0
2525.20.00	-Mica powder	40	15	2006		IN			0
2525.30.00	-Mica waste	40	15	2006					0
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.								
2526.10.00	-Not crushed, not powdered	40	15	2006		IN			0
2526.20.00	-Crushed or powdered	40	15	2006		IN			0
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.								

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2528.10.00	-Natural sodium borates and concentrates thereof (whether or not calcined)	40	15	2006		IN		0
2528.90.00	-Other	40	15	2006				0
25.29	Felspar; leucite; nepheline and nepheline syenite; flourspar.	40	15	2006		IN		0
2529.10.00	-Felspar	40	15	2006		IN		0
	-Flourspar:							
2529.21.00	--Containing by weight 97% or less of calcium fluoride	40	15	2006		IN		0
2529.22.00	--Containing by weight more than 97% of calcium fluoride	40	15	2006				0
2529.30.00	-Leucite; nepheline and nepheline syenite	40	15	2006				0
25.30	Mineral substances not elsewhere specified or included.							
2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	40	15	2006		IN		0
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	40	15	2006				0
2530.90.00	-Other	40	15	2006		IN		0
26.01	Iron ores and concentrates, including roasted iron pyrites.							
	-Iron ores and concentrates, other than roasted iron pyrites:							
2601.11.00	--Non-agglomerated	40	15	2006		IN		0
2601.12.00	--Agglomerated	40	15	2006				0
2601.20.00	-Roasted iron pyrites	40	15	2006				0
26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.							
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	40	15	2006		IN		0
26.03	Copper ores and concentrates.							
2603.00.00	Copper ores and concentrates.	40	15	2006				0
26.04	Nickel ores and concentrates.							

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2604.00.00	Nickel ores and concentrates.	40	15	2006		IN		0
26.05	Cobalt ores and concentrates.							
2605.00.00	Cobalt ores and concentrates.	40	15	2006				0
26.06	Aluminium ores and concentrates.							
2606.00.00	Aluminium ores and concentrates.	40	15	2006				0
26.07	Lead ores and concentrates.							
2607.00.00	Lead ores and concentrates.	40	25	2006				0
26.08	Zinc ores and concentrates.							
2608.00.00	Zinc ores and concentrates.	40	25	2006				0
26.09	Tin ores and concentrates.							
2609.00.00	Tin ores and concentrates.	40	15	2006				0
26.10	Chromium ores and concentrates.							
2610.00.00	Chromium ores and concentrates.	40	15	2006				0
26.11	Tungsten ores and concentrates.							
2611.00.00	Tungsten ores and concentrates.	40	15	2006				0
26.12	Uranium or thorium ores and concentrates.							
2612.10.00	-Uranium ores and concentrates	40	15	2006				0
2612.20.00	-Thorium ores and concentrates	40	15	2006				0
26.13	Molybdenum ores and concentrates.							
2613.10.00	-Roasted	40	15	2006				0
2613.90.00	-Other	40	15	2006				0
26.14	Titanium ores and concentrates.							
2614.00.00	Titanium ores and concentrates.	40	15	2006				0
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.							
2615.10.00	-Zirconium ores and concentrates	40	15	2006				0
2615.90.00	-Other	40	15	2006				0
26.16	Precious metal ores and concentrates.							
2616.10.00	-Silver ores and concentrates	40	15	2006				0
2616.90.00	-Other	40	15	2006				0
26.17	Other ores and concentrates.							
2617.10.00	-Antimony ores and concentrates	40	15	2006				0
2617.90.00	-Other	40	15	2006		IN		0

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26.18	Granulated slag (slag sand) from the manufacture of iron or steel.								
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	40	15	2006		IN			0
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.								
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	40	15	2006					0
26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.								
2620.11.00	-Containing mainly zinc:								
	--Hard zinc spelter	40	15	2006					0
2620.19.00	--Other	40	10	2006					0
2620.21.00	-Containing mainly lead:								
	--Leaded gasoline sludges and leaded anti-knock compound sludges	40	15	2006					0
2620.29.00	-Other	40	15	2006					0
2620.30.00	-Containing mainly copper	40	15	2006					0
2620.40.00	-Containing mainly aluminium	40	15	2006					0
2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	40	15	2006		IN			0
	-Others								
2620.91.00	--Containing antimony, beryllium, cadmium, chromium or their mixtures	40	15	2006					0
2620.99.00	-Other	40	15	2006					0
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.								
2621.10.00	- Ash and residues from the incineration of municipal waste	40	15	2006		IN			0
2621.90.00	- Other	40	15	2006		IN			0
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.								

<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>
	-Coal, whether or not pulverised, but not agglomerated:							
2701.11.00	--Anthracite	40	20	2006		IN		0
2701.12.00	--Bituminous coal	40	20	2006		CA		0
2701.19.00	--Other coal	40	20	2006		IN		0
2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	40	20	2006		IN		0
27.02	Lignite, whether or not agglomerated, excluding jet.							
2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	40	15	2006		IN		0
2702.20.00	-Agglomerated lignite	40	15	2006				0
27.03	Peat (including peat litter), whether or not agglomerated.							
2703.00.00	Peat (including peat litter), whether or not agglomerated.	40	15	2006				0
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.							
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	40	15	2006		IN		0
27.05	Coalgas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.							
2705.00.00	Coalgas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	40	15	2006		IN		0
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.							
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	40	15	2006				0
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.							

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2707.10.00	-Benzole	40	15	2006		IN		0
2707.20.00	-Toluole	40	15	2006		IN		0
2707.30.00	-Xylol	40	15	2006				0
2707.40.00	-Naphthalene	40	15	2006				0
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 6000C by the ASTM D 86 method	40	15	2006				0
2707.60.00	-Phenols	40	15	2006				0
	-Other:							
2707.91.00	--Creosote oils	40	15	2006				0
2707.99.00	--Other	40	15	2006		IN		0
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.							
2708.10.00	-Pitch	40	15	2006		IN		0
2708.20.00	-Pitch coke	40	15	2006				0
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.							
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	40	15	2006				0
27.11	Petroleum gases and other gaseous hydrocarbons.							
	-Liquefied:							
2711.11.00	--Natural gas	40	30	2006		IN		0
2711.12.00	--Propane	40	30	2006		IN		0
2711.13.00	--Butanes	40	30	2006				0
2711.14.00	--Ethylene, propylene, butylene and butadiene	40	30	2006		IN		0
2711.19.00	--Other	40	30	2006		IN		0
	-In gaseous state:							
2711.21.00	--Natural gas	40	30	2006		IN		0
2711.29.00	--Other	40	30	2006		IN		0
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.							

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2712.10.00	-Petroleum jelly	40	15	2006					0
2712.20.00	-Paraffin wax containing by weight less than 0.60% of oil	40	15	2006		IN			0
2712.90.00	-Other	40	15	2006		IN			0
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.								
	-Petroleum coke:								
2713.11.00	--Not calcined	40	15	2006		IN			0
2713.12.00	--Calcined	40	15	2006					0
2713.20.00	-Petroleum bitumen	40	15	2006		IN			0
2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous mineral	40	15	2006		IN			0
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.								
2714.10.00	-Bituminous or oil shale and tar sands	40	15	2006		IN			0
2714.90.00	-Other	40	15	2006		IN			0
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).								
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	40	15	2006					0
27.16	Electrical energy (optional heading)								
2716.00.00	Electrical energy (optional heading)	40	15	2006					0
28.01	Fluorine, chlorine, bromine and iodine.								
2801.10.00	-Chlorine	20				IN, JP			0
2801.20.00	-Iodine	20				IN, JP			0
2801.30.00	-Fluorine; bromine	20				JP			0
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.								
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	20				IN, JP			0

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28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).							
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	20				IN, JP		0
28.04	Hydrogen, rare gases and other non-metals.							
2804.10.00	-Hydrogen	20				IN, JP		0
	-Rare gases:							
2804.21.00	--Argon	20				JP		0
2804.29.00	--Other	20				IN, JP		0
2804.30.00	-Nitrogen	20				JP		0
2804.40.00	-Oxygen	20	5	2006		IN, JP, US		0
2804.50.00	-Boron; tellurium	20				JP		0
	-Silicon:							
2804.61.00	--Containing by weight not less than 99.99% of silicon	20				IN, JP		0
2804.69.00	--Other	20				JP		0
2804.70.00	-Phosphorus	20				IN, JP		0
2804.80.00	-Arsenic	20				JP		0
2804.90.00	-Selenium	20				IN, JP		0
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.							
	-Alkali metals:							
2805.11.00	--Sodium	25				IN, JP		0
2805.12.00	--Calcium	25				IN, JP		0
2805.19.00	--Other	25				JP		0
2805.30.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	25				JP		0
2805.40.00	-Mercury	25				JP		0
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.							
2806.10.00	-Hydrogen chloride (hydrochloric acid)	25	20	2006		IN, JP		0
2806.20.00	-Chlorosulphuric acid	25	20	2006		JP		0

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		<u>date of accession</u>	<u>Final Bound rate</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
28.047	Sulphuric acid; oleum.							
2807.00.00	Sulphuric acid; oleum.	25	20	2006		IN, JP		0
28.08	Nitric acid; sulphonitric acids.							
2808.00.00	Nitric acid; sulphonitric acids.	25	20	2006		IN, JP		0
28.09	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids, whether or not chemically defined.							
2809.10.00	-Diphosphorus pentaoxide	25	20	2006		IN, JP		0
2809.20.00	-Phosphoric acid and polyphosphoric acids	25	20	2006		IN, JP		0
28.10	Oxides of boron; boric acids							
2810.00.00	Oxides of boron; boric acids	25	20	2006		IN, JP		0
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.							
2811.11.00	-Other inorganic acids:							
2811.11.00	--Hydrogen fluoride (hydrofluoric acid)	25	20	2006		IN, JP		0
2811.19.00	--Other	25	20	2006		IN, JP		0
2811.21.00	-Other inorganic oxygen compounds of non-metals:							
2811.21.00	--Carbon dioxide	25	20	2006		IN, JP		0
2811.22.00	--Silicon dioxide	25	20	2006		IN, JP		0
2811.23.00	--Sulphur dioxide	25	20	2006		JP		0
2811.29.00	--Other	25	20	2006		IN, JP		0
28.12	Halides and halide oxides of non-metals.							
2812.10.00	-Chlorides and chloride oxides	25	20	2006		IN, JP		0
2812.90.00	-Other	25	20	2006		JP		0
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.							
2813.10.00	-Carbon disulphide	25	20	2006		JP		0
2813.90.00	-Other	25	20	2006		IN, JP		0
28.14	Ammonia, anhydrous or in aqueous solution.							
2814.10.00	-Anhydrous ammonia	25	20	2006		IN, JP		0
2814.20.00	-Ammonia in aqueous solution	25	20	2006		IN, JP		0
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.							

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	-Sodium hydroxide (caustic soda):							
2815.11.00	--Solid	40	20	2006		IN, JP		0
2815.12.00	--In aqueous solution (soda lye or liquid soda)	40	20	2006		IN, JP		0
2815.20.00	-Potassium hydroxide (caustic potash)	40	20	2006		IN, JP		0
2815.30.00	-Peroxides of sodium or potassium	40	20	2006		IN, JP		0
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.							
2816.10.00	-Hydroxide and peroxide of magnesium	25	20	2006		JP		0
2816.40.00	-Oxide, hydroxide and peroxide of strontium or barium	25	20	2006		JP		0
28.17	Zinc oxide; zinc peroxide.							
2817.00.00	Zinc oxide; zinc peroxide.	25	20	2006		IN, JP		0
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.							
2818.10.00	-Artificial corundum, whether or not chemically defined	25	20	2006		JP		0
2818.20.00	-Aluminium oxide, other than artificial corundum	25	20	2006		IN, JP		0
2818.30.00	-Aluminium hydroxide	25	20	2006		IN, JP		0
28.19	Chromium oxides and hydroxides.							
2819.10.00	-Chromium trioxide	25	20	2006		JP		0
2819.90.00	-Other	25	20	2006		IN, JP		0
28.20	Manganese oxides.							
2820.10.00	-Manganese dioxide	25	20	2006		IN, JP		0
2820.90.00	-Other	25	20	2006		IN, JP		0
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3.							
2821.10.00	-Iron oxides and hydroxides	40	20	2006		IN, JP		0
2821.20.00	-Earth colours	40	20	2006		IN, JP		0
28.22	Cobalt oxides and hydroxides; commercial cobalt oxides.							
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	20				JP		0
28.23	Titanium oxides.							

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		<u>date of accession</u>	<u>Final Bound rate</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
2823.00.00	Titanium oxides.	20				IN, JP		0
28.24	Lead oxides; red lead and orange lead.							
2824.10.00	-Lead monoxide (litharge, massicot)	20				JP		0
2824.20.00	-Red lead and orange lead	20				JP		0
2824.90.00	-Other	20				IN, JP		0
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.							
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	25	20	2006		JP		0
2825.20.00	-Lithium oxide and hydroxide	25	10	2006		JP, US		0
2825.30.00	-Vanadium oxides and hydroxides	25	20	2006		JP		0
2825.40.00	-Nickel oxides and hydroxides	25	20	2006		JP		0
2825.50.00	-Copper oxides and hydroxides	25	20	2006		JP		0
2825.60.00	-Germanium oxides and zirconium dioxide	25	20	2006		JP		0
2825.70.00	-Molybdenum oxides and hydroxides	25	20	2006		JP		0
2825.80.00	-Antimony oxides	25	20	2006		JP		0
2825.90.00	-Other	25	20	2006		JP		0
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.							
2826.11.00	-Fluorides: --Of ammonium or of sodium	25	20	2006		JP		0
2826.12.00	--Of aluminium	25	20	2006		JP		0
2826.19.00	--Other	25	20	2006		JP		0
2826.20.00	-Fluorosilicates of sodium or of potassium	25	20	2006		JP		0
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	25	20	2006		JP		0
2826.90.00	-Other	25	20	2006		IN, JP		0
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.							
2827.10.00	-Ammonium chloride	25	20	2006		IN, JP		0
2827.20.00	-Calcium chloride	25	20	2006		IN, JP		0
	-Other chlorides:							

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		<u>date of accession</u>	<u>Final Bound rate</u>				<u>GATT Schedule</u>	<u>Earlier INRs ODCs</u>
2827.31.00	--Of magnesium	25	20	2006		JP		0
2827.32.00	--Of aluminium	25	20	2006		IN, JP		0
2827.33.00	--Of iron	25	20	2006		JP		0
2827.34.00	--Of cobalt	25	20	2006		JP		0
2827.35.00	--Of nickel	25	20	2006		JP		0
2827.36.00	--Of zinc	25	20	2006		JP		0
2827.39.00	--Other	25	20	2006		IN, JP		0
	-Chloride oxides and chloride hydroxides:							
2827.41.00	--Of copper	25	20	2006		JP		0
2827.49.00	--Other	25	20	2006		JP		0
	-Bromides and bromide oxides:							
2827.51.00	--Bromides of sodium or of potassium	25	20	2006		JP		0
2827.59.00	--Other	25	20	2006		JP		0
2827.60.00	-Iodides and iodide oxides	25	20	2006		JP		0
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.							
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	40	20	2006		IN, JP		0
2828.90.00	-Other	40	20	2006		IN, JP		0
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.							
	-Chlorates:							
2829.11.00	--Of sodium	25	20	2006		IN, JP		0
2829.19.00	--Other	25	20	2006		IN, JP		0
2829.90.00	-Other	25	20	2006		JP		0
28.30	Sulphides; polysulphides, whether or not chemically defined.							
2830.10.00	-Sodium sulphides	25	20	2006		IN, JP		0
2830.20.00	-Zinc sulphide	25	20	2006		JP		0
2830.30.00	-Cadmium sulphide	25	20	2006		JP		0
2830.90.00	-Other	25	20	2006		JP		0
28.31	Dithionites and sulphonylates.							
2831.10.00	-Of sodium	25	20	2006		JP		0
2831.90.00	-Other	25	20	2006		IN, JP		0
28.32	Sulphites; thiosulphates.							

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2832.10.00	-Sodium sulphites	25	20	2006		IN, JP		0
2832.20.00	-Other sulphites	25	20	2006		JP		0
2832.30.00	-Thiosulphates	25	20	2006		JP		0
28.33	Sulphates; alums; peroxosulphates (persulphates).							
	-Sodium sulphates:							
2833.11.00	--Disodium sulphate	40	20	2006		IN, JP		0
2833.19.00	--Other	40	20	2006		IN, JP		0
	-Other sulphates:							
2833.21.00	--Of magnesium	40	20	2006		IN, JP		0
2833.22.00	--Of aluminium	40	20	2006		JP		0
2833.23.00	--Of chromium	40	20	2006		IN, JP		0
2833.24.00	--Of nickel	40	20	2006		JP		0
2833.25.00	--Of copper	40	20	2006		JP		0
2833.26.00	--Of zinc	40	20	2006		JP		0
2833.27.00	--Of barium	40	20	2006		JP		0
2833.29.00	--Other	40	20	2006		IN, JP		0
2833.30.00	-Alums	40	20	2006		IN, JP		0
2833.40.00	-Peroxosulphates (persulphates)	40	20	2006		JP		0
28.34	Nitrites; nitrates.							
2834.10.00	-Nitrites	25	20	2006		JP		0
	-Nitrates:							
2834.21.00	--Of potassium	25	20	2006		JP		0
2834.29.00	--Other	25	20	2006		JP		0
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates, whether or not chemically defined.							
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	25	20	2006		IN, JP		0
	-Phosphates:							
2835.22.00	--Of mono- or disodium	25	20	2006		JP		0
2835.23.00	--Of trisodium	25	20	2006		JP		0
2835.24.00	--Of potassium	25	20	2006		JP		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
2835.25.00	--Calcium hydrogenorthophosphate (dicalcium phosphate)	25	20	2006		IN, JP		0
2835.26.00	--Other phosphates of calcium	25	10	2006		IN, JP, US		0
2835.29.00	--Other	25	20	2006		JP		0
2835.31.00	-Polphosphates: --Sodium triphosphate (sodium tripolyphosphate)	25	20	2006		IN, JP		0
2835.39.00	--Other	25	20	2006		IN, JP		0
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.							
2836.10.00	-Commercial ammonium carbonate and other ammonium carbonates	20				IN, JP		0
2836.20.00	-Disodium carbonate	20				IN, JP		0
2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	20				IN, JP		0
2836.40.00	-Potassium carbonates	20				JP		0
2836.50.00	-Calcium carbonate	20				IN, JP		0
2836.60.00	-Barium carbonate	20				JP		0
2836.70.00	-Lead carbonate	20				JP		0
	-Other:							
2836.91.00	--Lithium carbonates	20				JP		0
2836.92.00	--Strontium carbonate	20				JP		0
2836.99.00	--Other	20				IN, JP		0
28.37	Cyanides, cyanide oxides and complex cyanides.							
	-Cyanides and cyanide oxides:							
2837.11.00	--Of sodium	25	20	2006		IN, JP		0
2837.19.00	--Other	25	20	2006		IN, JP		0
2837.20.00	-Complex cyanides	25	20	2006		JP		0
28.38	Fulminates, cyanates and thiocyanates.							
2838.00.00	Fulminates, cyanates and thiocyanates.	25	20	2006		JP		0
28.39	Silicates; commercial alkali metal silicates.							
	-Of sodium:							
2839.11.00	--Sodium metasilicates	40	20	2006		IN, JP		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>
2839.19.00	--Other	40	20	2006		IN, JP		0
2839.20.00	-Of potassium	40	20	2006		IN, JP		0
2839.90.00	-Other	40	20	2006		IN, JP		0
28.40	Borates; peroxoborates (perborates).							
	-Disodium tetraborate (refined borax):							
2840.11.00	--Anhydrous	25	20	2006		JP		0
2840.19.00	--Other	25	20	2006		IN, JP		0
2840.20.00	-Other borates	25	20	2006		IN, JP		0
2840.30.00	-Peroxoborates (perborates)	25	20	2006		JP		0
28.41	Salts of oxometallic or peroxometallic acids.							
2841.10.00	-Aluminates	25	20	2006		JP		0
2841.20.00	-Chromates of zinc or of lead	25	20	2006		JP		0
2841.30.00	-Sodium dichromate	25	20	2006		JP		0
2841.50.00	-Other chromates and dichromates; peroxochromates	25	20	2006		JP		0
	-Manganites, manganates and permanganates:							
2841.61.00	--Potassium permanganate	25	20	2006		JP		0
2841.69.00	--Other	25	20	2006		JP		0
2841.70.00	-Molybdates	25	20	2006		JP		0
2841.80.00	-Tungstates (wolframates)	25	20	2006		JP		0
2841.90.00	-Other	25	20	2006		IN, JP		0
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.							
2842.10.00	-Double or complex silicates, including aluminosilicates whether or not chemically defined	25	20	2006		IN, JP		0
2842.90.00	-Other	25	20	2006		IN, JP		0
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals							
2843.10.00	-Colloidal precious metals	25	20	2006		JP		0
	-Silver compounds:							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
2843.21.00	--Silver nitrate	25	20	2006		IN, JP		0
2843.29.00	--Other	25	20	2006		JP		0
2843.30.00	-Gold compounds	25	20	2006		JP		0
2843.90.00	-Other compounds; amalgams	25	20	2006		JP		0
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.							
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	25	20	2006		JP		0
2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	25	20	2006		IN, JP		0
2844.30.00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	25	20	2006		JP		0
2844.40.00	-Radioactive elements and isotopes and compounds other than those of Sub-headings 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioact	25	20	2006		JP		0
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	25	20	2006		JP		0
28.45	Isotopes other than those of Heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.							
2845.10.00	-Heavy water (deuterium oxide)	25	20	2006		JP		0
2845.90.00	-Other	25	20	2006		JP		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>
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.							
2846.10.00	-Cerium compounds	25	20	2006		JP		0
2846.90.00	-Other	25	20	2006		JP		0
28.47	Hydrogen peroxide, whether or not solidified with urea.							
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	25	20	2006		IN, JP		0
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.							
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	25	20	2006		JP		0
28.49	Carbides, whether or not chemically defined.							
2849.10.00	-Of calcium	25	20	2006		JP		0
2849.20.00	-Of silicon	25	20	2006		JP		0
2849.90.00	-Other	25	20	2006		IN, JP		0
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of Heading 28.49.							
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of Heading 28.49.	25	20	2006		IN, JP		0
28.51	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.							
2851.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	60	40	2006		IN, JP		0
29.01	Acyclic hydrocarbons.							
2901.10.00	-Saturated	25	20	2006		IN, JP		0
	-Unsaturated:							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
2901.21.00	--Ethylene	25	20	2006		JP		0
2901.22.00	--Propene (propylene)	25	20	2006		JP		0
2901.23.00	--Butene (butylene) and isomers thereof	25	20	2006		JP		0
2901.24.00	--Buta-1, 3-diene and isoprene	25	20	2006		JP		0
2901.29.00	--Other	25	20	2006		IN, JP		0
29.02	Cyclic hydrocarbons.							
	-Cyclanes, cyclenes and cyclopterpenes:							
2902.11.00	--Cyclohexane	25	20	2006		IN, JP		0
2902.19.00	--Other	25	20	2006		JP		0
2902.20.00	-Benzene	25	20	2006		IN, JP		0
2902.30.00	-Toluene	25	20	2006		IN, JP		0
	-Xylenes:							
2902.41.00	--o-Xylene	25	20	2006		JP		0
2902.42.00	--m-Xylene	25	20	2006		JP		0
2902.43.00	--p-Xylene	25	20	2006		JP		0
2902.44.00	--Mixed Xylene isomers	25	20	2006		JP		0
2902.50.00	-Styrene	25	20	2006		CA, JP		0
2902.60.00	-Ethylbenzene	25	20	2006		JP		0
2902.70.00	-Cumene	25	20	2006		JP		0
2902.90.00	-Other	25	20	2006		JP		0
29.03	Halogenated derivatives of hydrocarbons.							
	-Saturated chlorinated derivatives of acyclic hydrocarbons:							
2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	25	20	2006		JP		0
2903.12.00	--Dichloromethane (methylene chloride)	25	20	2006		JP		0
2903.13.00	--Chloroform (trichloromethane)	25	20	2006		JP		0
2903.14.00	--Carbon tetrachloride	25	20	2006		JP		0
2903.15.00	--1, 2-Dichloroethane (ethylene dichloride)	25	20	2006		JP		0
2903.19.00	--Other	25	20	2006		JP		0
	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:							
2903.21.00	--Vinyl chloride (chloroethylene)	25	20	2006		JP		0
2903.22.00	--Trichloroethylene	25	20	2006		JP		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs ODCs
2903.23.00	--Tetrachloroethylene (Perchloroethylene)	25	20	2006		JP		0
2903.29.00	--Other	25	20	2006		JP		0
2903.30.00	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	25	10	2006		JP, US		0
	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:							
2903.41.00	--Trichlorofluoromethane	25	20	2006		JP		0
2903.42.00	--Dichlorodifluoromethane	25	20	2006		JP		0
2903.43.00	--Trichlorotrifluoroethanes	25	20	2006		JP		0
2903.44.00	--Dichlorotetrafluoroethanes and chloropentafluoroethane	25	20	2006		JP		0
2903.45.00	--Other derivatives perhalogenated only with Fluorine and Chlorine	25	20	2006		JP		0
2903.46.00	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	25	20	2006		JP		0
2903.47.00	--Other perhalogenated derivatives	25	20	2006		JP		0
2903.49.00	--Other	25	20	2006		IN, JP		0
	-Halogenated derivatives of cyclanic, cyclic or cycloterpenic hydrocarbons:							
2903.51.00	--1, 2, 3, 4, 5, 6 - Hexachlorocyclohexane	25	20	2006		JP		0
2903.59.00	--Other	25	20	2006		JP		0
	-Halogenated derivatives of aromatic hydrocarbons:							
2903.61.00	--Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	25	20	2006		JP		0
2903.62.00	--Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane)	25	20	2006		JP		0
2903.69.00	--Other	25	20	2006		IN, JP		0
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.							
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	25	20	2006		JP		0
2904.20.00	-Derivatives containing only nitro or only nitroso groups	25	20	2006		IN, JP		0
2904.90.00	-Other	25	20	2006		JP		0