

**GENEVA (1994) PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE**

**PROTOCOLE DE GENÈVE (1994)
ANNEXÉ À L'ACCORD GÉNÉRAL SUR LES TARIFS DOUANIERS
ET LE COMMERCE**

**PROTOCOLO DE GINEBRA (1994)
ANEXO AL ACUERDO GENERAL SOBRE ARANCELES
ADUANEROS Y COMERCIO**

THE CONTRACTING PARTIES
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

LES PARTIES CONTRACTANTES
À L'ACCORD GÉNÉRAL SUR LES TARIFS DOUANIERS
ET LE COMMERCE

LAS PARTES CONTRATANTES
DEL ACUERDO GENERAL SOBRE ARANCELES ADUANEROS
Y COMERCIO

24 May 1994
Geneva

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24 May 1994
Geneva

GENEVA (1994) PROTOCOL
TO THE GENERAL AGREEMENT ON TARIFFS AND TRADE

Contracting parties to the General Agreement on Tariffs and Trade (hereinafter referred to as "participants")

HAVING carried out negotiations with a view to introducing the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System"), pursuant to Article XXVIII of the General Agreement on Tariffs and Trade (hereinafter referred to as "the General Agreement") and the special procedures relating to the transposition of the current GATT concessions into the Harmonized System, adopted by the GATT Council on 12 July 1983¹

HAVE, through their representatives, agreed as follows:

1. The schedule of tariff concessions annexed to this Protocol relating to a participant shall become a Schedule to the General Agreement relating to that participant on the day on which this Protocol enters into force for it pursuant to paragraph 3(c) and shall replace on that date the schedules of the participant which were annexed to the General Agreement before that date.
2. (a) For the purpose of the reference in paragraph 1(b) and (c) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of each product which is the subject of a concession provided for in a schedule of tariff concessions annexed to this Protocol shall be the date of acceptance of the Protocol by the contracting parties concerned, but without prejudice to any obligations in effect on that date.

(b) For the purpose of the reference in paragraph 6(a) of Article II of the General Agreement to the date of that Agreement, the applicable date in respect of a schedule of tariff concessions annexed to this Protocol shall be the date of acceptance of the Protocol by the contracting parties concerned.
3. (a) Participants may annex their schedules of tariff concessions to this Protocol until 31 December 1994.

(b) This Protocol shall be open for acceptance by participants, by signature or otherwise, until 31 December 1994.

(c) This Protocol shall enter into force on 25 May 1994 for those participants which have accepted it on that date, and for participants accepting it after that date, it shall enter into force on the dates of acceptance.
4. This Protocol shall be deposited with the Director-General to the CONTRACTING PARTIES who shall promptly furnish a certified copy thereof and a notification of each acceptance thereof pursuant to paragraph 3 to each contracting party to the General Agreement and to the European Economic Community.

¹BISD 30S/17.

5. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

DONE at Geneva this twenty-fourth day of May one thousand nine hundred and ninety-four, in a single copy, in the English, French and Spanish languages, each text being authentic. The Schedules annexed hereto are authentic in the English, French or Spanish language as specified in each Schedule.

**PROTOCOLE DE GENEVE (1994) ANNEXE A L'ACCORD GENERAL
SUR LES TARIFS DOUANIERS ET LE COMMERCE**

Les parties contractantes à l'Accord général sur les tarifs douaniers et le commerce (dénommées ci-après "les participants"),

AYANT procédé à des négociations en vue de la mise en place du Système harmonisé de désignation et de codification des marchandises (dénommé ci-après le "Système harmonisé") conformément à l'article XXVIII de l'Accord général sur les tarifs douaniers et le commerce (dénommé ci-après l'"Accord général") et aux procédures spéciales relatives à la transposition dans le Système harmonisé des concessions accordées dans le cadre du GATT, adoptées par le Conseil du GATT le 12 juillet 1983²,

SONT convenues, par l'intermédiaire de leurs représentants, des dispositions suivantes:

1. La liste de concessions tarifaires d'un participant annexée au présent Protocole deviendra la Liste de ce participant annexée à l'Accord général à la date à laquelle le présent Protocole entrera en vigueur pour ce participant, conformément à l'alinéa c) du paragraphe 3 ci-après, et remplacera à compter de cette date les listes de ce participant annexées à l'Accord général avant cette date.
2.
 - a) Dans le cas de la référence à la date de l'Accord général que contiennent les alinéas b) et c) du paragraphe 1 de l'article II dudit accord, la date applicable en ce qui concerne chaque produit faisant l'objet d'une concession reprise dans une liste de concessions tarifaires annexée au présent Protocole sera la date à laquelle ledit Protocole aura été accepté par les parties contractantes concernées, réserve faite des obligations en vigueur à cette date.
 - b) Dans le cas de la référence à la date de l'Accord général que contient l'alinéa a) du paragraphe 6 de l'article II dudit accord, la date applicable en ce qui concerne une liste de concessions tarifaires annexée au présent Protocole sera la date à laquelle ledit Protocole aura été accepté par les parties contractantes concernées.
3.
 - a) Les participants pourront annexer leurs listes de concessions tarifaires au présent Protocole jusqu'au 31 décembre 1994.
 - b) Le présent Protocole sera ouvert à l'acceptation des participants, par signature ou d'autre manière, jusqu'au 31 décembre 1994.
 - c) Le présent Protocole entrera en vigueur le 25 mai 1994 pour les participants qui l'auront accepté à cette date; pour les participants qui l'accepteront après cette date, il entrera en vigueur à la date d'acceptation.

²IBDD, S30/17.

4. Le présent Protocole sera déposé auprès du Directeur général des PARTIES CONTRACTANTES qui remettra sans tarder à chaque partie contractante à l'Accord général et à la Communauté économique européenne une copie certifiée conforme du présent Protocole et une notification de chaque acceptation dudit Protocole conformément au paragraphe 3 ci-dessus.
5. Le présent Protocole sera enregistré conformément aux dispositions de l'article 102 de la Charte des Nations Unies.

FAIT à Genève, le vingt-quatre mai mil neuf cent quatre-vingt-quatorze, en un seul exemplaire, en langues française, anglaise et espagnole, les trois textes faisant également foi. Pour les Listes ci-annexées, le texte - français, anglais ou espagnol - qui fait foi est celui qui est indiqué dans la Liste considérée.

PROTOCOLO DE GINEBRA (1993)
ANEXO AL ACUERDO GENERAL SOBRE ARANCELES ADUANEROS Y COMERCIO

Las partes contratantes del Acuerdo General sobre Aranceles Aduaneros y Comercio (denominadas en adelante "participantes"),

HABIENDO llevado a cabo negociaciones con la finalidad de poner en práctica el Sistema Armonizado de Designación y Codificación de Mercancías (denominado en adelante "el Sistema Armonizado"), de conformidad con el artículo XXVIII del Acuerdo General sobre Aranceles Aduaneros y Comercio (denominado en adelante "Acuerdo General") y con el procedimiento especial relativo a la transposición de las actuales concesiones negociadas en el GATT al Sistema Armonizado, adoptado por el Consejo del GATT el 12 de julio de 1983³,

CONVIENEN, por intermedio de sus representantes, en lo siguiente:

1. La lista de concesiones arancelarias anexa al presente Protocolo relativa a un participante pasará a ser una Lista anexa al Acuerdo General de ese participante en la fecha en que entre en vigor el presente Protocolo para el mismo de conformidad con el apartado c) del párrafo 3 y reemplazará en dicha fecha a las listas de ese participante que antes de dicha fecha iban anexas al Acuerdo General.
2.
 - a) A los efectos de la referencia que se hace a la fecha del Acuerdo General en los apartados b) y c) del párrafo 1 de su artículo II, la fecha aplicable en lo concerniente a cada producto que sea objeto de una concesión establecida en una lista de concesiones arancelarias anexa al presente Protocolo será la fecha de aceptación del Protocolo por las partes contratantes de que se trate, sin perjuicio de las obligaciones vigentes en dicha fecha.
 - b) A los efectos de la referencia que se hace a la fecha del Acuerdo General en el apartado a) del párrafo 6 de su artículo II, la fecha aplicable en lo concerniente a una lista de concesiones arancelarias anexa al presente Protocolo será la fecha de aceptación del Protocolo por las partes contratantes de que se trate.
3.
 - a) Los participantes podrán anexar sus listas de concesiones arancelarias al presente Protocolo hasta el 31 de diciembre de 1994.
 - b) El presente Protocolo estará abierto a la aceptación de los participantes, mediante firma o de otro modo, hasta el 31 de diciembre de 1994.
 - c) El presente Protocolo entrará en vigor el 25 de mayo de 1994 para los participantes que en esa fecha lo hayan aceptado; para los participantes que lo acepten después de ella, entrará en vigor en las respectivas fechas de aceptación.

³IBDD, 30S/17.

4. El presente Protocolo quedará depositado en poder del Director General de las PARTES CONTRATANTES, quien remitirá con prontitud copia autenticada del mismo y notificación de cada aceptación efectuada de conformidad con el párrafo 3 a cada parte contratante del Acuerdo General y a la Comunidad Económica Europea.

5. El presente Protocolo será registrado con arreglo a las disposiciones del artículo 102 de la Carta de las Naciones Unidas.

HECHO en Ginebra el veinticuatro de mayo de mil novecientos noventa y cuatro, en un solo ejemplar y en los idiomas español, francés e inglés, siendo los tres textos igualmente auténticos. En el caso de las Listas anexas al presente Protocolo, el texto auténtico, en español, francés o inglés, es el que se indica en cada Lista.

For the Republic of Angola:

Pour la République d'Angola:

Por la República de Angola:

For Antigua and Barbuda:

Pour Antigua-et-Barbuda:

Por Antigua y Barbuda:

For the Argentine Republic:

Pour la République argentine:

Por la República Argentina:

For Australia:

Pour l'Australie:

Por Australia:

For the Republic of Austria:

Pour la République d'Autriche:

Por la República de Austria:

For the State of Bahrain:

Pour l'Etat de Bahreïn:

Por el Estado de Bahrein:

For the People's Republic
of Bangladesh:

Pour la République populaire
du Bangladesh:

Por la República Popular
de Bangladesh:

For Barbados:

Pour la Barbade:

Por Barbados:

For the Kingdom of Belgium:

Pour le Royaume de Belgique:

Por el Reino de Bélgica:

For Belize:

Pour le Belize:

Por Belice:

For the Republic of Benin:

Pour la République du Bénin:

Por la República de Benin:

For the Republic of Bolivia:

Pour la République de Bolivie:

Por la República de Bolivia:

For the Republic of Botswana:

Pour la République du Botswana:

Por la República de Botswana:

**For the Federative Republic
of Brazil:**

**Pour la République fédérative
du Brésil:**

**Por la República Federativa
del Brasil:**

For Brunei Darussalam:

Pour Brunéi Darussalam:

Por Brunei Darussalam:

For Burkina Faso:

Pour Burkina Faso:

Por Burkina Faso:

For the Republic of Burundi:

Pour la République du Burundi:

Por la República de Burundi:

For the Republic of Cameroon:

Pour la République du Cameroun:

Por la República del Camerún:

For Canada:

Pour le Canada:

Por el Canadá:

For the Central African Republic:

Pour la République centrafricaine:

Por la República Centroafricana:

For the Republic of Chad:

Pour la République du Tchad:

Por la República del Chad:

For the Republic of Chile:

Pour la République du Chili:

Por la República de Chile:

For the Republic of Colombia:

Pour la République de Colombie:

Por la República de Colombia:

For the Republic of the Congo:

Pour la République du Congo:

Por la República del Congo:

For the Republic of Costa Rica:

Pour la République du Costa Rica:

Por la República de Costa Rica:

**For the Republic of
Côte d'Ivoire:**

**Pour la République du
Côte d'Ivoire:**

**Por la República de
Côte d'Ivoire:**

For the Republic of Cuba:

Pour la République de Cuba:

Por la República de Cuba:

For the Republic of Cyprus:

Pour la République de Chypre:

Por la República de Chipre:

For the Czech Republic:

Pour la République tchèque:

Por la República Checa:

For the Kingdom of Denmark:

Pour le Royaume du Danemark:

Por el Reino de Dinamarca:

**For the Commonwealth
of Dominica:**

**Pour le Commonwealth de
la Dominique:**

**Por el Commonwealth
de Dominica:**

For the Dominican Republic:

Pour la République dominicaine:

Por la República Dominicana:

**For the Arab Republic
of Egypt:**

**Pour la République arabe
d'Égypte:**

**Por la República Árabe
de Egipto:**

**For the Republic of
El Salvador:**

**Pour la République
d'El Salvador:**

**Por la República de
El Salvador:**

For the Republic of Fiji:

Pour la République des Fidji:

Por la República de Fiji:

For the Republic of Finland: Pour la République de Finlande: Por la República de Finlandia:

For the French Republic: Pour la République française: Por la República Francesa:

For the Gabonese Republic: Pour la République gabonaise: Por la República Gabonesa:

For the Republic of the Gambia: Pour la République de Gambie: Por la República de Gambia:

**For the Federal Republic
of Germany: Pour la République fédérale
d'Allemagne: Por la República Federal
de Alemania:**

For the Republic of Ghana: Pour la République du Ghana: Por la República de Ghana:

For the Hellenic Republic: Pour la République hellénique: Por la República Helénica:

For Grenada:

Pour la Grenade:

Por Grenada:

For the Republic of Guatemala:

Pour la République du Guatemala:

Por la República de Guatemala:

For the Republic of
Guinea-Bissau:

Pour la République de
Guinée-Bissau:

Por la República de
Guinea-Bissau:

For the Republic of Guyana:

Pour la République du Guyana:

Por la República de Guyana:

For the Republic of Haiti:

Pour la République d'Haïti:

Por la República de Haití:

For the Republic of Honduras:

Pour la République du Honduras:

Por la República de Honduras:

For Hong Kong:

Pour Hong Kong:

Por Hong Kong:

For the Republic of Hungary: Pour la République de Hongrie: Por la República de Hungría:

For the Republic of Iceland: Pour la République d'Islande: Por la República de Islandia:

For the Republic of India: Pour la République de l'Inde: Por la República de India:

For the Republic of Indonesia: Pour la République de l'Indonésie: Por la República de Indonesia:

For Ireland: Pour l'Irlande: Por Irlanda:

For the State of Israel: Pour l'Etat d'Israël: Por el Estado de Israel:

For the Italian Republic: Pour la République italienne: Por la República Italiana:

For Jamaica:

Pour la Jamaïque:

Por Jamaica:

For Japan:

Pour le Japon:

Por el Japón:

For the Republic of Kenya:

Pour la République du Kenya:

Por la República de Kenya:

For the Republic of Korea:

Pour la République de Corée:

Por la República de Corea:

For the State of Kuwait:

Pour l'Etat du Koweït:

Por el Estado de Kuwait:

For the Kingdom of Lesotho:

Pour le Royaume du Lesotho:

Por el Reino de Lesotho:

**For the Principality
of Liechtenstein:**

**Pour la Principauté
de Liechtenstein:**

**Por el Principado
de Liechtenstein:**

**For the Grand Duchy
of Luxembourg:**

**Pour le Grand-Duché
de Luxembourg:**

**Por el Gran Ducado
de Luxemburgo:**

For Macau:

Pour Macao:

Por Macao:

**For the Republic of
Madagascar:**

**Pour la République de
Madagascar:**

**Por la República de
Madagascar:**

For the Republic of Malawi:

Pour la République du Malawi:

Por la República de Malawi:

For Malaysia:

Pour la Malaisie:

Por Malasia:

For the Republic of Maldives:

Pour la République des Maldives:

Por la República de Maldivas:

For the Republic of Mali:

Pour la République du Mali:

Por la República de Malí:

For the Republic of Malta:

Pour la République de Malte:

Por la República de Malta:

**For the Islamic Republic
of Mauritania:**

**Pour la République islamique
de Mauritanie:**

**Por la República Islámica
de Mauritania:**

For the Republic of Mauritius:

Pour la République de Maurice:

Por la República de Mauricio:

For the United Mexican States:

Pour les Etats-Unis du Mexique:

Por los Estados Unidos Mexicanos:

For the Kingdom of Morocco:

Pour le Royaume du Maroc:

Por el Reino de Marruecos:

**For the Republic of
Mozambique:**

**Pour la République du
Mozambique:**

**Por la República de
Mozambique:**

For the Union of Myanmar:

Pour l'Union du Myanmar:

Por la Unión de Myanmar:

For the Republic of Namibia:	Pour la République de Namibie:	Por la República de Namibia:
For the Kingdom of the Netherlands:	Pour le Royaume des Pays-Bas:	Por el Reino de los Países Bajos:
For New Zealand:	Pour la Nouvelle-zélande:	Por Nueva Zelandia:
For the Republic of Nicaragua:	Pour la République du Nicaragua:	Por la República de Nicaragua:
For the Republic of the Niger:	Pour la République du Niger:	Por la República del Níger:
For the Federal Republic of Nigeria:	Pour la République fédérale du Nigéria:	Por la República Federal de Nigeria:
For the Kingdom of Norway:	Pour le Royaume de Norvège:	Por el Reino de Noruega:

**For the Islamic Republic of
Pakistan:**

**Pour la République islamique
du Pakistan:**

**Por la República Islámica
del Pakistán:**

For the Republic of Paraguay:

Pour la République du Paraguay:

Por la República del Paraguay:

For the Republic of Peru:

Pour la République du Pérou:

Por la República del Perú:

**For the Republic of the
Philippines:**

**Pour la République des
Philippines:**

**Por la República de
Filipinas:**

For the Republic of Poland:

Pour la République de Pologne:

Por la República de Polonia:

For the Portuguese Republic:

Pour la République portugaise:

Por la República Portuguesa:

For the State of Qatar:

Pour l'Etat du Qatar:

Por el Estado de Qatar:

For Romania:

Pour la Roumanie:

Por Rumania:

For the Rwandese Republic:

Pour la République rwandaise:

Por la República Rwandesa:

For Saint Kitts and Nevis:

Pour Saint-Kitts-et-Nevis:

Por Saint Kitts y Nevis:

For Saint Lucia:

Pour Sainte-Lucie:

Por Santa Lucía:

**For Saint Vincent and the
Grenadines:**

**Pour Saint-Vincent-et-les-
Grenadines:**

**Por San Vicente y las
Grenadinas:**

For the Republic of Senegal:

Pour la République du Sénégal:

Por la República del Senegal:

**For the Republic of
Sierra Leone:**

**Pour la République de
Sierra Leone:**

**Por la República de
Sierra Leona:**

For the Republic of Singapore:

Pour la République de Singapour:

Por la República de Singapur:

For the Slovak Republic:

Pour la République slovaque:

Por la República Eslovaca:

**For the Republic of
South Africa:**

**Pour la République
sud-africaine:**

**Por la República de
Sudáfrica:**

For the Kingdom of Spain:

Pour le Royaume d'Espagne:

Por el Reino de España:

**For the Democratic Socialist
Republic of Sri Lanka:**

**Pour le République socialiste
démocratique de Sri Lanka:**

**Por la República Socialista
Democrática de Sri Lanka:**

For the Republic of Suriname:

Pour la République du Suriname:

Por la República de Suriname:

For the Kingdom of Swaziland: Pour le Royaume du Swaziland: Por el Reino de Swazilandia:

For the Kingdom of Sweden: Pour le Royaume de Suède: Por el Reino de Suecia:

For the Swiss Confederation: Pour la Confédération suisse: Por la Confederación Suiza:

For the Kingdom of Thailand: Pour le Royaume de Thaïlande: Por el Reino de Tailandia:

For the Togolese Republic: Pour la République togolaise: Por la República Togolesa:

For the Republic of Trinidad and Tobago: Pour la République de Trinité-et-Tobago: Por la República de Trinidad y Tabago:

For the Republic of Tunisia: Pour la République tunisienne: Por la República de Túnez:

For the Republic of Turkey:

Pour la République turque:

Por la República de Turquía:

For the Republic of Uganda:

Pour la République de l'Ouganda:

Por la República de Uganda:

For the United Arab Emirates:

Pour les Emirats arabes unis:

Por los Emiratos Arabes Unidos:

**For the United Kingdom of
Great Britain and
Northern Ireland:**

**Pour le Royaume-Uni de
Grande-Bretagne et
d'Irlande du Nord:**

**Por el Reino Unido de Gran
Bretaña e Irlanda del Norte:**

**For the United Republic
of Tanzania:**

**Pour la République-Unie
de Tanzanie:**

**Por la República Unida
de Tanzania:**

**For the United States
of America:**

**Pour les Etats-Unis
d'Amérique:**

**Por los Estados Unidos
de América:**

**For the Eastern Republic
of Uruguay:**

**Pour la République orientale
de l'Uruguay:**

**Por la República Oriental
del Uruguay:**

For the Republic of Venezuela: Pour la République du Venezuela: Por la República de Venezuela:

For the Socialist Federal
Republic of Yugoslavia: Pour la République fédérative
socialiste de Yougoslavie: Por la República Federativa
Socialista de Yugoslavia:

For the Republic of Zaire: Pour la République du Zaïre: Por la República del Zaire:

For the Republic of Zambia: Pour la République de Zambie: Por la República de Zambia:

For the Republic of Zimbabwe: Pour la République du Zimbabwe: Por la República de Zimbabwe:

For the European Community: Pour la Communauté européenne: Por la Comunidad Europea:

SCHEDULE XII - INDIA

This Schedule is authentic only in the English language

SEPTEMBER 1994

SCHEDULE XII - INDIA

This schedule is authentic in the English language only

Part - I

Most-Favoured-Nation Tariff

TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
02.04	Meat of sheep or goats, fresh, chilled or frozen		G/HS/94				
	- Other meat of sheep, frozen						
0204.41	--Carcasses and half-carcasses	35%		AU	SECRET/342		
02.07	Meat, and edible offal, of the poultry of heading N° 01.05, fresh, chilled or frozen						
	-Poultry not cut in pieces, frozen						
0207.21	-- Fowls of the species "Gallus domesticus"	35%		EC	- do -		
	- Poultry cuts and offal (including livers), fresh or chilled						
0207.31	-- Fatty livers of geese or ducks	35%		EC	- do -		
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter						
0401.30	Of a fat content, by weight exceeding 6%	40%		US, EC	- do -		
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
0402.10		Free	G/HS/94	AU, US, CA, EC	G/47, SECRET/342		"Dried skim milk, that is to say, dried milk powder containing not more than 4% of fat and no added ingredients" was bound in favour of Australia in G/47 and later on in G/62, this was rebound in favour of the US. In the agreement concluded under Article XXXVIII of GATT with the US in April, 1993 and Canada in August 1993, the item falling under sub-heading N° 0402.10 has been bound at 40%. However, these two countries will have INRs on this item at "Zero" duty.
	- In powder, granules or other solid foras, of a fat content, by weight, exceeding 1.5%						- do -
0402.21	-- Not containing added sugar or other sweetening matter	Free		AU, US, EC	- do -		- do -
0402.29	-- Other	40%		EC	SECRET/342		- do -
	- Other:						
0402.91	-- Not containing added sugar or other sweetening matter	40%		EC	- do -		
0402.99	-- Other	40%		EC	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

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 - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter 40% EC SECRET/342

0405.00 - Butter and other fats and oils derived from milk 40% EC - do -

04.06 Cheese and curd

0406.10 - Fresh (unripened or uncurd) cheese, including whey cheese, and curd 40% AU, EC - do -

0406.20 - Grated or powdered cheese, of all kinds 40% AU, EC - do -

0406.30 - Processed cheese, not grated or powdered 40% AU, EC - do -

0406.48 - Blue-veined cheese 40% EC - do -

0406.90 - Other cheese 40% AU, EC - do -

06.01 **Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading N° 12.12**

0601.10 - Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant 10% EC - do -

0601.20 - Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, in growth or in flower; chicory plants and roots 10% US, EC - do -

06.02 **Other live plants (including their roots), cuttings and slips; mushroom spawn**

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/11S/94

0602.10	- Unrooted cuttings and slips	10%		EC	SECRET/342		
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	10%		EC	- do -		
0602.30	- Rhododendrons and azaleas, grafted or not	10%		EC	- do -		
0602.40	- Roses, grafted or not	10%		EC	- do -		
0602.91	-- Mushroom spawn	10%		EC	- do -		
0602.99	-- Other	10%		EC	- do -		
07.12	Dried vegetables, whole, cut sliced, broken or in powder, but not further prepared						
0712.10	- Potatoes whether or not cut or sliced but not further prepared	35%		US	- do -		
0712.20	- Onions	35%		US	- do -		
0712.30	- Mushrooms and truffles	35%		US	- do -		
0712.90	- Other vegetables; mixtures of vegetables	35%		US, EC	- do -		
08.02	Other nuts, fresh or dried, whether or not shelled or peeled						
	- Almonds:						
0802.11	-- in shell	Rs.55 per Kg.		US	- do -		
0802.12	-- shelled	Rs.100 per Kg.		US	- do -		
08.06	Grapes, fresh or dried						
0806.10	- Fresh	30%		US	G/47		
08.08	Apples, pears and quinces, fresh						
0808.10	- Apples	55%		US	- do -		
0808.20	- Pears and quinces	55%		US	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh						
0809.40	- Plums and sloes	30%		US	G/47		Prunes, fresh was bound in favour of the US in G/47 at 30%. Subheading N° 0809.40 would cover "Fresh prunes", but also plums of all kinds (greengages, mirabelles, damsons etc.) and sloes.
08.13	Fruit, dried, other than that of Headings N° 08.01 to 08.06; mixtures of nuts or dried fruits of Chapter 8						
0813.20	- Prunes	55%		US	SECRET/342		
09.09	Seeds of anise, badian, fennel, coriander, cummin or caraway; juniper berries						
0909.40	- Seeds of caraway	35%		EC	- do -		
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices						
0910.40	- Thymes, bay leaves	35%		EC	- do -		
10.01	Wheat and meslin						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

Ex. 1001.90	- Spelt	Free		TR	T/51		"Spelt", a type of wheat with a small brown grain which retains its husk even after threshing, was bound duty-free in favour of Turkey in T/51.
10.05	Maize (corn)						
1005.10	- Seed	Free		ID	SECRET/342		Maize was bound duty-free in G/67 under tariff item ex.10.
1005.98	- Other	Free		ID	- do -		- do -
10.06	Rice						
1006.1	- Rice in the husk (paddy or rough)	Free		BR	G/47		
1006.20	- Husked (brown) rice	Free		BR	- do -		
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	Free		BR	- do -		
1006.40	- Broken rice	Free		BR	- do -		
1007.08	- Grain sorghum	Free		US	G/62		Binding was given in respect of "milo and sorghums" to the US at "Zero" duty in G/62.
10.08	Buckwheat, millet and canary seed, other cereals						
1008.20	- Millet	Free		TR	T/51		
11.08	Starches, inulin						
	- Starches:						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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1108.11	-- Wheat starch	35%		EC	SECRET/342		
1108.13	-- Potato starch	35%		EC	- do -		
12.09	Seeds, fruit and spores, of a kind used for sowing						
	- Other						
1209.91	-- Vegetable seeds	10%		US, EC, JP	- do -		
1209.99	-- Other	10%		US, EC	- do -		
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin						
1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	75%		EC	- do -		
1502.00	- Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted	15%		AU, US	SECRET/227		"Tallow" was bound duty-free in favour of Australia in G/47. Duty was raised from "nil" to 30% w.e.f. 1.3.1973, but subsequently modified to 15% following re-negotiations with the US and Australia (Secret/227 dt. 13/1/1975).
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified						
1507.10	- Crude oil, whether or not degummed	45%			G/79/s		
1507.90	- Other	45%			- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

15.09	Olive oil and its fractions, whether or not refined, but not chemically modified						
1509.10	- Virgin	45%		EC, JP	SECRET/342		This item has been bound in favour of Japan at 85 % as per the agreement concluded under Article XXVIII of the GATT in September, 1993.
1509.90	- Other	45%		EC	- do -		
1510.00	- Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of Heading N° 15.09	45%		EC	- do -		
15.14	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified						
1514.10	- Crude oil	45%			G/79/s		
1514.90	- Other	45%			- do -		
16.02	Other prepared or preserved meat, meat offal or blood						
1602.10	- Homogenised preparations	55%		EC	SECRET/342		
	- Of swine						
1602.41	-- Hams and cuts thereof	55%		EC	- do -		
1602.42	-- Shoulders and cuts thereof	55%		EC	- do -		
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs						
	- Fish, whole or in pieces, but not minced						
1604.11	-- Salmon	55%		EC, CA	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			G/HS/94				
1604.12	-- Herrings	55%		CA	SECRET/342		
1604.13	-- Sardines, sardinella and bristling or sprats	55%		EC, US	- do -		
1604.15	-- Mackerell	55%		CA	- do -		
1604.19	-- Other	55%		CA	- do -		
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included, food preparations of goods of Headings N°s 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included						
1901.10	- Preparations for infant use, put up for retail sale	17.5%		CA, US, EC	T/51, SECRET/342		"Milk foods for infants and invalids, canned or bottled" was bound in favour of Canada in T/51. The item falling under sub-heading N° 1901.10 has been bound in favour of the US and EC at 55% following conclusion of Article XXVIII negotiations with them in 1993.
1901.20	- Mixes and doughs for the preparation of bakers' wares of Heading N° 19.05	55%		EC	SECRET/342		
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, pre-cooked or otherwise prepared						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			G/TIS/94					
1904.10	- Prepared food obtained by the swelling or roasting of cereals or cereal products	55%		US	SECRET/342			
1904.90	- Other	55%		US, EC	- do -			
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid							
2003.10	- Mushrooms	55%		US	- do -			
2003.20	- Truffles	55%		US	- do -			
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen							
2004.10	- Potatoes	55%		US	- do -			
2004.90	- Other vegetables and mixtures of vegetables	55%		US	- do -			
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen							
2005.10	- Homogenised vegetables	55%		US	- do -			
2005.20	- Potatoes	55%		US	- do -			
2005.30	- Sauerkraut	55%		US	- do -			
2005.40	- Peas ("pisum sativus")	55%		US	- do -			
	- Beans ("vigna Spp., Phaseolus Spp.):							
2005.51	-- Beans, shelled	55%		US	- do -			
2005.59	-- Other	55%		US	- do -			
2005.60	- Asparagus	55%		AU, US	- do -			
2005.70	- Olives	55%		EC, US	- do -			
2005.80	- Sweetcorn ("Zea mays var. saccharata")	55%		US	- do -			
2005.90	- Other vegetables and mixtures of vegetables	55%		US	- do -			

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

20.09 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

- Orange juice

2009.11	-- Frozen	85%		US	SECRET/342		
2009.19	-- Other	85%		US, EC	- do -		
2009.20	- Grape fruit juice	85%		US	- do -		
2009.30	- Juice of any other single citrus fruit	85%		US, EC	- do -		
2009.40	- Pineapple juice	85%		US	- do -		
2009.50	- Tomato juice	85%		US	- do -		
2009.60	- Grape juice (including grape must)	85%		US	- do -		
2009.70	- Apple juice	85%		US	- do -		
2009.80	- Juice of any other single fruit or vegetable	85%		US, EC	- do -		
2009.90	- Mixtures of juices	85%		US	- do -		

21.04 Soups and broths and preparations thereof; homogenised composite food preparations

2104.10	- Soups and broths and preparations thereof	55%		US, EC	- do -		
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21.06 Food preparations not elsewhere specified or included

2106.10	- Protein concentrates and textured protein substances	80%		US	- do -		
2106.90	- Other	60%		AU, EC, US	- do -		

This item has been bound in favour of EC at 85 % following conclusion of Article XXVIII negotiations in September, 1993.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

23.01	Flours, meals and pellets, of meat or offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves						
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	35%		EC	SECRET/342		
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur						
2503.10	- Crude or unrefined sulphur	10%		EC	SECRET/188/Add.1		"Sulphur, crude" was incorporated in India's Schedule following negotiations with EC in December, 1970.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk						
2510.20	- Ground	5%			G/79/s		"Mineral phosphates, natural imported in a form indicative for their use as fertilizers" was bound at 5% in G/79/S.
2704.00	- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	25%		AU	SECRET/342		
29.29	Compounds with other nitrogen function						
2929.10	- Isocyanates	85%		US, EC, JP	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/11S/94

29.33 **Hydeterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts**

- Compounds containing an un-fused triazine ring (whether or not hydrogenated) in the structure

2933.61 -- Melamine

85%

US, EC, JP

SECRET/342

30.03 **Medicaments (excluding goods of Heading N° 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale**

Ex.3003.90 Homeopathic medicines

40%

GY

PRM 5/55

The rate of duty on homeopathic medicines was raised to 40% in PRM 7/57

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30.04 **Medicaments (excluding goods of Heading N° 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale**

Ex. 3004.90 Homeopathic medicines

40%

GY

- do -

31.02 **Mineral or chemical fertilisers, nitrogenous**
- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:

3102.21 -- Ammonium sulphate

5%

G/79/s

TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3102.50	- Sodium nitrate	Free	G/HS/94	CL	G/47		"Nitrate of soda, when imported in a form indicative of its use for manurial purposes" was bound duty-free in favour of Chile in G/47.
31.04	Mineral or chemical fertilisers, potassic						
3104.30	- Potassium sulphate	5%			G/79/s		"Potassium sulphate containing not more than 52% by weight of k20" was bound at 5% in G/79/s.
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers. Goods of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg						
3105.20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5%			- do -		"Composite fertilisers" was bound at 5% in G/79/s.
3105.30	- Diammonium hydrogenorthophosphate (daimmonium phosphate)	5%			- do -		"Composite fertilisers" was bound at 5% in G/79/s.
3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus	5%			- do -		- do -
3105.51	-- Containing nitrates and phosphates	5%			- do -		- do -
3105.59	-- Other	5%			- do -		- do -

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5%	G/HS/94		G/79/s		- do -
3105.90	- Other	5%			- do -		- do -
32.06	Other colouring matter; preparations as specified in Note 3 to Chapter 32, other than those of Heading N° 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined						
	- Other colouring matter and other preparations						
3206.43	-- Pigments and preparations based on hexacyano-ferrates (ferrocyanides and ferricyanides)	55%		US, EC	SECRET/342		This item has been bound in favour of the US at 85% following conclusion of Article XXVIII negotiations in April, 1993.
3504.00	- Peptones and their derivatives; 55% other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed	55%		US, EC, SE	- do -		
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms						
	- Cellulose acetates						
3912.11	-- Non-plasticised	55%		US, EC	- do -		
3912.12	-- Plasticised	55%		US, EC	- do -		
3912.20	- Cellulose nitrates (including collodions)	55%		US, EC	- do -		
	- Cellulose ethers:						
3912.31	- Carboxymethyl cellulose and its salts	55%		US, EC, SE	- do -		
3912.39	-- Other	55%		US, EC, JP	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3912.90	- Other	6%	G/11S/94	US, EC	SECRET/342		
40.11	New pneumatic tyres, of rubber						
4011.30	- Of a kind used on aircraft	3%		US	G/47		"Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engines parts and rubber tyres and tubes, used exclusively for aeroplanes" was bound in G/47.
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed of a thickness exceeding 6mm - Other						
4407.92	-- Of beech ("Fagus Spp.")	35%		US, EC	SECRET/342		This item has been bound in favour of the US at 65% following conclusion of Article XXVIII negotiations in April, 1993.
4407.99	-- Other	35%		EC, CA	- do -		Although this item has been bound in favour of Canada at 65% in the Article XXVIII Agreement signed in August, 1993, Canada will have INR at 35% as per the understanding reached between the two countries.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4701.00	- Mechanical wood pulp	25%	G/HS/94		G/79/s		"Woodpulp for the manufacture of newsprint only" was bound at 25% in G/79/s.
4702.00	- Chemical wood pulp, dissolving grades	25%			- do -		- do -
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades - Unbleached						
4703.11	- Coniferous	25%			- do -		- do -
4703.19	-- Non-coniferous	25%			- do -		- do -
	- Semi-bleached or bleached						
4703.21	-- Coniferous	25%			- do -		- do -
4703.29	-- Non-coniferous	25%			- do -		- do -
47.04	Chemical wood pulp, sulphate, other than dissolving grades - Unbleached						
4704.11	-- Coniferous	25%			- do -		- do -
4704.19	-- Non-coniferous	25%			- do -		- do -
	- Semi-bleached or bleached						
4704.21	-- Coniferous	25%			- do -		- do -
4704.29	-- Non-coniferous	25%			- do -		- do -
4705.00	- Semi-chemical wood pulp	25%			- do -		- do -

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

47.06	Pulps of other fibrous cellulosic material						
4706.10	- Cotton linters pulp	45%			G/79/s		"Pulp, excluding wood pulp" was bound at 45% in G/79/s.
	- Other						- do -
4706.91	-- Mechanical	45%			- do -		- do -
4706.92	-- Chemical	45%			- do -		- do -
4706.93	-- Semi-chemical	45%			- do -		- do -
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of Heading N° 40.01 or 48.03; hand-made paper and paperboard						
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	55%		EC	SECRET/342		
4802.60	- Other paper and paperboard of 85% which are more than 10% by weight of the total fibre contents consists of fibres obtained by a mechanical process	85%		NO, FI	- do -		
51.01	Wool, not carded or combed						
	- Greasy including fleece-washed wool:						
5101.11	-- Shorn wool	25%		AU, EC	- do -		This item has been bound in favour of EC at 85% under the agreement concluded in accordance with Article XXVIII of GATT in September, 1993
5101.19	-- Other	25%		AU, EC	- do -		- do -

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths						
6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	40%		EC	SECRET/227		"Refractory bricks of special shape or quality for use as component parts in industrial furnaces" was incorporated in India's Schedule following negotiations with EC in November, 1974. (SECRET/227 dt. 13.1.1975)
6902.20	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	40%		EC	- do -		- do -
6902.90	- Other	40%		EC	- do -		- do -
70.70	Safety glasses, consisting of toughened (tempered) or laminated glass: - Toughened (tempered) safety glass:						
7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, space craft or vessels	55%		EC, JP	SECRET/342		This item has been bound in favour of Japan at 85% as per the Agreement concluded under Article XXVIII of GATT in September, 1993.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1mm in diameter						
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	100%		CS	G/47		"Glass beads and false pearls" was bound in favour of Czechoslovakia at 40% in G/47. Subsequently the rate was modified to 100% in PRM 4/55.
72.02	Ferro-alloys						
7202.70	- Ferro-molybdenum	45%			G/79/s		
81.04	Magnesium and articles thereof, including waste and scrap - Unwrought magnesium:						
8104.11	-- Containing at least 99.8% by weight of magnesium	45%			- do -		"Magnesium and alloys, unwrought" were bound in G/79/s.
8104.19	-- Other	45%			- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools						
Ex. 8207.90	- Interchangeable tools for metal working hand tools	40%		US, EC	SECRET/227		"Interchangeable tools for working hand tools" (Ex 71(a)) was incorporated in India's Schedule following negotiations with the EC and the US in November, 1974.
84.02	Steam of other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers						
8402.90	- Parts	55%		EC, FI	SECRET/342		
84.04	Auxiliary plant for use with boilers of Heading N° 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas removers, gas recoverers); condensers for steam or other vapour power units						
8404.90	- Parts	55%		EC	- do -		
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			G/HS/94				
Ex.8407.10	- Aeroplane engines	3%		US	G/47		"Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes" was bound in G/47.
84.09	Parts suitable for use solely or principally with the engines of Heading N° 84.07 or 84.08						
Ex.8409.10	- For aeroplane engines	3%		US	- do -		- do -
84.11	Turbo-jets, turbo-propellers and other gas turbines						
	- Turbo-jets						
Ex.8411.11	-- Aeroplane engines, of a thrust not exceeding 25KN	3%		US	- do -		- do -
Ex.8411.12	-- Aeroplane engines, of a thrust exceeding 25KN	3%		US	- do -		- do -
	- Turbo-propellers						
Ex.8411.21	-- Aeroplane engines, of a power not exceeding 1100KW	3%		US	- do -		- do -
Ex.8411.22	-- Aeroplane engines of a power exceeding 1100KW	3%		US	- do -		- do -
	- Parts						
Ex.8411.91	-- Of aeroplane engines	3%		US	- do -		- do -
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators						
8413.50	- Other reciprocating positive displacement pumps	55%		EC, US, CA	SECRET/342		
8413.70	- Other centrifugal pumps	55%		EC, US	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

- Parts:

8413.91	-- Of pumps	55%		EC, US, JP, CA	SECRET/342		
84.14	Air of vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters						
8414.40	- Air compressors mounted on a wheeled chasis for towing	55%		EC, US, SE	- do -		
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric						
8417.10	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	40%		EC	SECRET/227 SECRET/342		
8417.20	- Bakery ovens, including biscuit ovens	40%		EC, AU, SE	- do -		
8417.80	- Other	40%		EC, US	- do -		
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			G/HS/94				
8419.20	- Medical, surgical or laboratory sterilisers	55%		EC, US, FI, SE	SECRET/342		
8419.50	- Heat exchange units	55%		EC, JP	- do -		
	Other machinery, plant and equipment:						
8419.89	-- Other	55%		EC	- do -		
8419.90	- Parts	35%		EC	- do -		
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases						
	- Centrifuges, including centrifugal dryers:						
8421.11	-- Cream separators	55%		EC, SE	- do -		
8421.12	-- Clothes - dryers	55%		EC, SE	- do -		
8421.19	-- Other	55%		EC, SE	- do -		
	- Parts						
8421.91	-- Of centrifuges, including centrifugal dryers	55%		EC, SE	- do -		
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery for aerating beverages						
8422.30	- Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages	55%		EC	- do -		

TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

84.26	Ships derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane						
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:						
8426.11	-- Overhead travelling cranes on fixed support	45%			G/79/s		"Power cranes" was bound in G/79/s.
8426.19	-- Other	45%			- do -		- do -
8426.20	- Tower cranes	45%			- do -		- do -
8426.30	- Portal or pedestal jib cranes	45%			- do -		- do -
84.20	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)						
8420.10	- Lifts and skip hoists	55%		EC, AU, SE	SECRET/342		
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers						
	- Other boring or sinking machinery						
8430.41	-- Self-propelled	45%			G/79/s		"Petroleum and gas well drilling equipment and parts thereof (Ex. 84.23)" was bound in G/79/s.
8430.49	-- Other	45%			- do -		- do -

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

84.31 Parts suitable for use solely or principally with the machinery of Heading N° 84.25 to 84.30

- Of machinery of Heading N° 84.28:

8431.31 -- Of lifts, skip hoists or escalators

55%

EC, US, FI, SE

SECRET/342

- Of machinery of Heading N° 84.26, 84.29 or 84.30:

8431.43 -- Parts of boring or sinking machinery of sub-heading N° 8430.41 or 8430.49

45%

G/79/s

84.32 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports ground rollers

8432.10 - Ploughs

55%

US

SECRET/342

8432.90 - Parts

55%

US, EC, JP, AU

- do -

84.33 Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce other than machinery of Heading N° 84.37

8433.30 - Other hay-making machinery

55%

EC

- do -

8433.40 - Straw or fodder balers, including pick-up balers

55%

EC

- do -

84.34 Milking machines and dairy machinery

8434.10 - Milking machines

55%

EC

- do -

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

8434.20	- Dairy machinery	55%	G/HS/94	EC	SECRET/342		
84.38	Machinery, not specified or included elsewhere in Chapter 38, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils						
8430.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	55%		EC, US, JP		- do -	
8438.50	- Machinery for the preparation of meat or poultry	55%		EC, SE		- do -	
8438.60	- Machinery for the preparation of fruits, nuts or vegetables	55%		EC, SE		- do -	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard						
8439.20	- Machinery for making paper or paperboard	40%		US	SECRET/188/Add.2		This item was bound in favour of FRG in T/51 at 10%. The duty concession was withdrawn following negotiations with the EC in December, 1970. However, the duty on this item was raised to 40% and binding was given in favour of the US following negotiations with that country in April, 1971.

- Parts

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8439.99	-- Other	40%	G/115/94	US	SECRET/188/Add 2		- do -
84.45	Machinery for preparing textile fibres, spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of Heading N° 84.46 or 84.47						
	- Machines for preparing textile fibres:						
8445.12	-- Combing machines	55%		EC, JP	SECRET/342		
8445.40	- Textile winding (including weft-winding) or reeling machines	55%		EC, JP	- do -		
84.51	Machinery (other than machines of Heading N° 84.50) for washing, cleaning, wringing, drying, ironing, pressing, (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics						
Ex. 8451.50	- Automatic cloth cutting machine	35%			G/79/s		S. No.(xvii) of 21 specified items of textile machinery which were bound in G/79/s.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8451.80	- Other machinery	35%	G/HS/94		G/79/s		S. No. (xviii) to (xxi) of 21 specified items of textile machinery which were bound in G/79/s.
84.52	Sewing machines, other than book-sewing machines of Heading N° 84.40; furniture bases and covers specially designed for sewing machines; sewing machines needles - Other sewing machines						
8452.21	-- Automatic units	35%			- do -		S. No. (i) to (xvi) of 21 textile machinery items which were bound in G/79/s.
8452.29	-- Other	35%			- do -		- do -
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines						
8453.10	- Machinery for preparing, tanning or working hides, skins or leather	35%			- do -		Leather machines - machineries designed for use in leather processing or finishing industry, the following - 13 specified items were bound in G/79/s.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.54	Converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries						
			G/HS/94				
8454.10	- Converters	40%		EC	SECRET/227		This item was incorporated in India's Schedule following negotiations with EC in November, 1974.
8454.20	- Ingot moulds and ladles	40%		EC	- do -		- do -
8454.30	- Casting machines	40%		EC	- do -		- do -
8454.90	- Parts	40%		EC	- do -		- do -
84.58	Lathes for removing metal						
	- Horizontal lathes						
Ex.8458.11	-- Crankshaft and camshaft turning lathes	35%			G/79/s		S.No (iv) and (xv) of 23 specified machine tools which were bound in G/79/s.
	- Other						
Ex. 8458.99	-- Crankshaft and camshaft turning lathes	35%			- do -		- do -
84.59	Machine-tools (including way-typed unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of Heading N° 84.58						

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ex. 8459.40	- Tool room precision optical co-ordinate jig boring machines including numerical control	35%	G/HS/94		G/79/s		S.No. (ii) of 23 specified machine tools which were bound in G/79/s.
Ex. 8459.40	- Floor and table type horizontal boring machines above 160mm spindle diameter	35%			- do -		S. No. (i) specified machine tools which were bound in G/79/s.
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finished metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of Heading N° 84.61 - Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01mm						
Ex. 8460.29	- Precision double disc (duplex) grinders for sizing	35%			- do -		S. No. (x) of 23 specified machine tools which were bound in G/79/s.
Ex. 8460.29	-- Thread grinding machines	35%			- do -		S. No. (iii) of 23 specified machine tools which were bound in G/79/s.
Ex. 8460.29	-- Spine shaft grinding machines	35%			- do -		S.No. (ix) of 23 specified machine tools which were bound in G/79/s.
	- Sharpening (tool or cutter grinding) machines						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8460.39	-- Other	35%	G/HS/94		G/79/s		S.No. (viii), (xvii) to (xx) of 23 specified machine tools which were bound in G/79/s.
84.61	Machines-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides of cermets, not elsewhere specified or included	35%			- do -		S.No. (xi) of 23 specified machine tools which were bound in G/79/s.
Ex. 8461.40	- (i) Automatic straight bevel hypoid bevel gear generators; - (ii) Hypoid bevel gear lappers; - (iii) Gear tooth honing machines; and - (iv) Gear shaving machines	35%			- do -		S.No. (iv) to (vii) of 23 specified machine-tools which were bound in G/79/s.
Ex. 8461.50	- Hydraulic cold circular saws of bar capacity above 530 MM	35%			- do -		S.No. (xiii) specified machine-tools which were bound in G/79/s.
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ex. 8462.10	- Automatic multi-station bolt making machines comprising of feeding, cutting, upsetting and threading mechanism with automatic transfer mechanism between the stations	35%	G/HS/94		G/79/s		S.No. (xii) of 23 specified machine-tools which were bound in G/79/s.
Ex. 8462.91	- Hydraulic extrusion presses for manufacture of seamless tubes or profiles of steel and non-ferrous metals	35%			- do -		S.No. (xxi) of 23 specified machine-tools which were bound in G/79/s.
Ex. 8462.91	-- Impact extrusion presses for manufacture of rigid and collapsible tubes	35%			- do -		S.No. (xxii) of 23 specified machine-tools which were bound in G/79/s.
Ex. 8462.99	-- Impact extrusion presses for manufacture of rigid and collapsible tubes	35%			- do -		- do -
Ex. 8462.99	- Automatic rigid can trimming machines for trimming, threading rolling, bending and knulling hollow bodies of non-ferrous mets	35%			- do -		S.No. (xxiii) of 23 specified machine-tools which were bound in G/79/s.
Ex. 8462.99	-- Gear quenching presses	35%			- do -		S.No. (xvi) of 23 specified machine-tools which were bound in G/79/s.
84.66	Parts and accessories suitable for use solely or principally with the machines of Heading N° 84.56 to 84.65, including work or tool holders self-opening die-heads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool working in the hand						
	- Other						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			G/HS/94					
8466.93	-- For machines of Headings N° 84.56 to 84.61	35%		US	SECRET/188/Add.1		"Component parts of machine-tools for working metals" was incorporated in India's schedule following negotiations with the US in April, 1971.	
8466.94	-- For machines of Heading N° 84.62 or 84.63	35%		US	- do -		- do -	
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included							
	- Other							
8471.91	-- Digital processing units, whether or not presented with rest of a system, which may contain in the same housing one or two of the following types of unit; storage units, input units, output units	80%		US, EC	SECRET/342		This item has been bound in favour of EC at 85 % following conclusion of Article XXVIII negotiations in September, 1993.	
8471.92	-- Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	80%		US, JP	- do -			
8471.93	-- Storage units, whether or not presented with the rest of a system	80%		US, EC	- do -		This item has been bound in favour of EC at 85 % following conclusion of Article XXVIII negotiations in September, 1993	
8471.99	- Other	80%		US, EC	- do -			

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of Headings N° 84.69 to 84.72						
8473.30	- Parts and accessories of machines of Heading N° 84.71	80%		US, EC, CA, JP	SECRET/342		
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand						
8474.20	- Crushing and grinding machines	55%		US, EC	- do -		
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter						
8477.20	- Extruders	35%			G/79/s		"Plastic extruders above 150MM screw diameters" (ex. 84.59) was bound in G/79/s.
85.01	Electric motors and generators (excluding generating sets)						
	- Ac generators (alternators)						
Ex. 8501.61	- Amplydyne generators	35%			- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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85.02 Electric generating sets and rotary converters

Ex. 8502.30	- Turbo alternators	40%		EC	SECRET/227		"Turbo alternates and parts thereof" was incorporated in India's schedule following negotiations with the EC in November, 1974.
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Ex. 8503.00	- Parts of turbo alternators	40%		EC	- do -		
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85.14 Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment

8514.10	- Resistance heated furnaces and ovens	40%		EC	SECRET/227, SECRET/342		
8514.20	- Induction or dielectric furnaces and ovens	40%		EC, US, JP, AU	- do -		
8514.30	- Other furnaces and ovens	40%		EC, US, JP, NO	- do -		
8514.40	- Other induction or dielectric heating equipment	55%		EC	SECRET/342		
8514.90	- Parts	35%		NO	- do -		

85.15 Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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- Brazing or soldering machines and apparatus:

8515.11	-- Soldering irons and guns	55%		EC, JP	SECRET/342		
8515.19	-- Other	55%		EC, JP	- do -		
	- Machines and apparatus for resistance welding of metal:						
8515.21	-- Fully or partly automatic	55%		EC, US, JP	- do -		
8515.29	-- Other	55%		EC	- do -		
	- Machines and apparatus for arc (including plasma arc) welding of metals:						
8515.31	-- Fully or partly automatic	55%		EC, SE	- do -		
8515.39	-- Other	55%		EC, SE	- do -		
8515.80	- Other machines and apparatus	55%		EC, NO	- do -		
8515.90	- Parts	35%		NO	- do -		
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts						
	Automatic circuit breakers:						
8535.21	-- For a voltage of less than 7.2 KV	55%		EC, US	- do -		
8535.29	-- Other	55%		EC, US, SE	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1.000 volts						
8536.20	- Automatic circuit breakers	55%		US, EC, JP	SECRET/342		
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85						
Ex. 8543.80	- Complete ozone generators	35%			G/79/s		
83.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes						
	- Electrodes						
8545.11	-- Of a kind used in furnaces	55%		EC	SECRET/342		
8545.19	-- Other	55%		EC, JP	- do -		
8545.90	- Other	55%		EC, JP	- do -		
85.46	Electrical insulators of any material						
8546.10	- Of glass	65%		EC, JP, SE	- do -		
8546.20	- Of ceramics	65%		EC, JP, SE	- do -		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
8546.90	- Other	6.5%	GHS 94	FCIP	SECRET/42		
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles						
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 Kg	3%		US	G/47		"Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes" was bound in favour of the US in G/47.
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2000 Kg, but exceeding 15000 Kg	3%		US	- do -		
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15000 Kg	3%		US	- do -		
88.03	Parts of goods of Heading N° 88.01 or 88.02						
8803.10	- Propellers and rotors and parts thereof	3%		US	- do -		
8803.20	- Under-carriages and parts thereof	3%		US	- do -		
8803.30	- Other parts of aeroplanes or helicopters	3%		US	- do -		
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus						
	- Cameras:						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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9007.11	-- For films of less than 16 mm width or for double-8 mm film	65%		US, EC	SECRET/342		
9007.19	-- Other	65%		US, EC	- do -		
	- Projectors:						
9007.21	-- For film of less than 16 MM width	65%		US	- do -		
9007.29	-- Other	65%		US, EC, JP	- do -		
	- Parts and accessories						
9007.91	-- For cameras	65%		US, EC, JP	- do -		
9007.92	-- For projectors	65%		US, EC, JP	- do -		
90.13	Liquid crystal devices not constituting articles provided for more specifically in other Headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in Chapter 90						
9013.20	- Lasers, other than laser diodes	55%		EC, US	- do -		This item has been bound in favour of the US at 85 % following conclusion of Article XXVIII negotiations in April, 1993.
9016.00	- Balances of a sensitivity of 5 cg or better, with or without weights	35%			G/79/s		"Single pan metallurgical balances of a sensitivity of 0.00001 grammes", was bound in G/79/s.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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90.21	Orthopaedic appliances, including crutches, surgical belts and trusses, splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body to compensate for a defect or disability						
9021.40	- Hearing aids, excluding parts and accessories	30%		US	PRM 4/55		"Electric hearing aids" was bound in favour of the US in PRM 4/55.
9021.50	- Pacemakers for stimulating heart muscles, excluding parts and accessories	45%			G/79/s		"Defibrillators and heart pacers" was bound in G/79/s.
90.24	Machines and appliances for testing the hardness, strength compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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9024.10	- Machines and appliances for testing metals	40%		EC, JP, US	SECRET/227		"Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics). Parts of such machines and appliances" was incorporated in our Schedule following negotiations with EC, Japan and the US in November, 1974.
9024.80	- Other machines and appliances	40%		EC, JP, US	- do -		- do -
9024.90	- Parts and accessories	40%		EC, JP	- do -		- do -
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of Heading N° 90.14, 90.15, 90.28 or 90.32						
9026.80	- Explosimeters or combustible gas indicators	35%			G/79/s		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus, for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes						
9027.10	- Gas or smoke analysis apparatus	40%		EC, JP, US	SECRET/227		"Instruments and apparatus for physical or chemical analysis. Instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension and the like. Instruments and apparatus for measuring or checking quantities of heat, light or sound (excluding exposure meters) microtomes parts of such instruments and apparatus" was incorporated in India's Schedule following negotiations with EC, Japan and the US in November, 1974.
9027.20	- Chromatographs and electro-phoresis instruments	40%		EC, JP, US	- do -		- do -
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	40%		EC, JP, US	- do -		- do -
Ex.9027.30	- Vacuum type direct reading spectrometers	35%			G/79/s		

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)	40%	G/HS/94	EC, JP, US	SECRET/227		"Instruments and apparatus for physical or chemical analysis. Instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension and the like. Instruments and apparatus for measuring or checking quantities of heat, light or sound (excluding exposure meters) microtomes parts of such instruments and apparatus" was incorporated in India's Schedule following negotiations with EC, Japan and the US in November, 1974.
9027.80	- Other instruments and apparatus	40%		EC, JP, US	- do -		- do -
9027.90	- Microtomes; parts and accessories	40%		EC, JP, US	- do -		- do -
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of Heading N° 90.28, instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations						
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device						

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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9030.31	-- Multimeters	60%		EC	SECRET/227		"Electrical measuring, checking, analysing or automatically controlling instruments and apparatus" was incorporated in India's Schedule following negotiations with the EC in November, 1974.
9030.39	-- Other	60%		EC	- do -		- do -
Ex.9030.39	-- Voltmeters designed for mounting on switchboards of over 250 volts	40%		US	- do -		This item was incorporated in India's Schedule following negotiations with the US in November, 1974.
90.32	Automatic regulating or controlling instruments and apparatus						
9032.10	- Thermostats	60%		EC	- do -		"Electrical measuring, checking, analysing or automatically controlling instruments and apparatus" was incorporated in India's Schedule following negotiations with the EC in November, 1974.
9030.39	-- Other	60%		EC	- do -		- do -
Ex.9030.39	-- Voltmeters designed for mounting on switchboards of over 250 volts	40%		US	- do -		This item was incorporated in India's Schedule following negotiations with the US in November, 1974.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

90.32 Automatic regulating or controlling instruments and apparatus

9032.10	- Thermostats	60%		EC	SECRET/227		"Electrical measuring, checking, analysing or automatically controlling instruments and apparatus" was incorporated in India's Schedule following negotiations with the EC in November, 1974
9032.20	- Manostats	60%		EC	- do -		- do -
	- Other instruments and apparatus	60%		EC	- do -		- do -
9032.81	-- Hydraulic or pneumatic	60%		EC	- do -		- do -
9032.89	-- Other	60%		EC	- do -		- do -
95.06	Articles and equipments for general, physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in Chapter 95; swimming pools and paddling pools						
9506.99	- Other -- Other	55%		EC, US, SE	SECRET/342		This item has been bound in favour of the US and Sweden at 85% following conclusion of Article XXVIII negotiations in 1993.

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TARIFF ITEM NUMBER	DESCRIPTION OF PRODUCTS	RATE OF DUTY	PRESENT CONCESSION ESTABLISHED IN	INITIAL NEGOTIATING RIGHT (INR) ON THE CONCESSION	CONCESSION FIRST INCORPORATED IN A GATT SCHEDULE	INR'S ON EARLIER CONCESSIONS	ANNOTATIONS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

G/HS/94

95.07 Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of Heading N° 92.08 or 97.05) and similar hunting or shooting requisites

9507.20 - Fish-hooks, whether or not snelled 85% NO SECRET/342

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