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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION
No. 112/2022-Customs (N.T.)

New Delhi, dated the 22nd December, 2022

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022.

(2) They shall come into force on the 29th day of December, 2022.

2. Definitions.- (1) In these rules, unless the context otherwise requires, -

(a) **“Agreement”** means the India-Australia Economic Cooperation and Trade Agreement;

(b) **“aquaculture including mariculture”** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings, or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

(c) **“CIF value or Cost, Insurance and Freight value”** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination;

(d) **“competent authority”** means the Department of Commerce, for India;

(e) **“customs administration”** means,-

- (i) the Department of Home Affairs and its successors, for Australia; and
 - (ii) the Central Board of Indirect Taxes and Customs (CBIC), for India;
- (f) **“Customs Valuation Agreement”** means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, set out in Annex 1A to the WTO Agreement;
- (g) **“days”** means calendar days, including weekends and holidays;
- (h) **“FOB value or Free-On-Board value”** means the price actually paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier;
- (i) **“fungible goods or materials”** means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;
- (j) **“GATT 1994”** means the General Agreement on Tariffs and Trade 1994, set out in Annex 1A of the WTO Agreement;
- (k) **“Generally Accepted Accounting Principles”** means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;
- (l) **“goods”** means any merchandise, product, article or material;
- (m) **“Harmonized System (HS)”** means the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, and legal notes which includes Section Notes and Chapter Notes, as adopted and implemented by the Parties in their respective laws;
- (n) **“indirect materials”** means a material used in the production, testing or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including,-
- (i) fuel, energy, catalysts and solvents;

- (ii) equipment, devices and supplies used to test or inspect the good;
 - (iii) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (iv) tools, dies and moulds;
 - (v) spare parts and materials used in the maintenance of equipment and buildings;
 - (vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
 - (vii) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;
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- (o) **“issuing body or authority (as appropriate)”** means the body or authority designated by each Party for issuance of Certificates of Origin, as notified from time to time;
 - (p) **“material”** means a good that is consumed in the production, physically incorporated or used in the production of another good;
 - (q) **“non-originating good or non-originating material”** means a good or material that does not qualify as originating in accordance with these rules, which includes a good or material of undetermined origin;
 - (r) **“originating good or originating material”** means a good or material that qualifies as originating in accordance with these rules;
 - (s) **“packing materials and containers for transportation and shipment”** means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;
 - (t) **“Parties”** means the Government of the Republic of India (“India”) and the Government of Australia (“Australia”);
 - (u) **“Party”** means the Government of the Republic of India (“India”) or the Government of Australia (“Australia”);
 - (v) **“producer”** means a person who engages in the production of a good;

- (w) **“production”** means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing or assembling a good;
- (x) **“preferential tariff treatment”** means the customs duty rate applicable to an originating good, pursuant to each Party's Tariff Commitments;
- (y) **“qualifying value content (QVC)”** means the qualifying value content of a good, expressed as a percentage;
- (z) **“territory”** means,-
 - (i) in respect of Australia, the territory of Australia,-
 - (A) excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and
 - (B) including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf over which Australia exercises sovereignty, sovereign rights or jurisdiction in accordance with international law including the United Nations Convention on the Law of the Sea, done at Montego Bay on 10th December, 1982; and
 - (ii) in respect of India, the territory of the Republic of India, in accordance with the Constitution of India, including its land territory, its territorial waters, and the airspace above it and other maritime zones including the Exclusive Economic Zone and continental shelf over which the Republic of India has sovereignty, sovereign rights, and/or exclusive jurisdiction, in accordance with its laws and regulations in force, and international law, including the United Nations Convention on the Law of the Sea, done at Montego Bay, 10th December, 1982;
- (za) **“value of non-originating materials”** means the value of non-originating materials, including materials of undetermined origin, used in the production of the good;
- (zb) **“value of originating materials”** means the value of originating materials used in the production of the good in the territory of one or both Parties;
- (zc) **“WTO”** means the World Trade Organization; and

(zd) **“WTO Agreement”** means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on the 15th April, 1994.

(2) For the purposes of these rules,-

(a) the basis for tariff classification is the Harmonized System; and

(b) any cost and value referred to in these rules shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

3. Originating Goods.- Except as otherwise provided in these rules, a good shall be regarded as originating if it is,-

(a) wholly obtained or produced in the territory of one or both of the Parties, as provided for in rule 5; or

(b) produced entirely in the territory of one or both of the Parties, using non-originating materials, provided the good satisfies all applicable requirements of rule 4 or Product Specific Rules of Origin in Annexure-B.

4. Goods not Wholly Produced or Obtained.- For goods that do not have originating status under clause (a) of rule 3 and are not covered under Annexure-B, a good shall be considered originating if all non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System, and the QVC of the good is not less than thirty-five per cent. of the FOB value as per build-up formula or forty-five per cent. of the FOB value calculated as per build-down formula under rule 7:

Provided that the final production process of the manufacture of the good is performed within the territory of the exporting Party.

5. Wholly Obtained or Produced Goods.- For the purposes of clause (a) of rule 3, the following goods shall be considered to be wholly obtained or produced in the territory of one or both of the Parties, namely:-

(a) plant and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi, algae and live plants grown and harvested, picked, or gathered there;

(b) live animals born and raised there;

- (c) goods obtained from live animals born and raised there;
- (d) goods obtained by hunting, trapping, fishing, aquaculture, gathering, or capturing there;
- (e) minerals and other naturally occurring substances, not included in clauses (a) to (d), extracted or taken from the soil or waters, seabed or subsoil beneath the seabed there;
- (f) fish, shellfish, and other marine life extracted or taken from the sea, seabed or subsoil beyond the outer limits of the territories of each Party and, in accordance with international law, outside the territorial sea of non-parties by vessels that are registered, listed or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced on board a factory ship registered, listed or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in clause (f);
- (h) goods other than fish, shellfish and other marine life extracted or taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of a Party:

Provided that the Party has rights to exploit such sea-bed or subsoil beneath the sea-bed in accordance with relevant international law;

- (i) waste and scrap derived from production or consumption there:

Provided that such goods are fit only for the recovery of raw materials, or for recycling purposes; and

- (j) goods produced in the territory of one or both Parties solely from products referred to in clauses (a) to (i) or from their derivatives at any stage of production.

6. Accumulation.- Goods and materials originating exclusively in the territory of a Party under the terms of these rules, and incorporated in the production of a good in the territory of the other Party shall be considered to originate in the territory of the other Party.

7. Calculation of Qualifying Value Content.- (1) Where a qualifying value content requirement is specified in these rules, including related Annexures, to

determine whether a good is originating, the qualifying value content shall be calculated using one of the following methods, namely:-

- (a) **Build-Down Formula:** based on the value of non-originating materials

$$[QVC = \frac{FOB\ Value - Value\ of\ Non\ Originating\ materials}{FOB\ Value} \times 100]$$

- (b) **Build-up Formula:** based on the value of originating materials

$$[QVC = \frac{Value\ of\ Originating\ materials}{FOB\ Value} \times 100]$$

(2) All values for the purposes of calculating qualifying value content shall be determined in accordance with the Customs Valuation Agreement.

(3) All costs shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of a Party where the good is produced.

(4) If a non-originating material is used in the production of a good, the following may be added to the value of originating materials in determining whether the good meets the QVC requirement,-

- (a) the value of production of the non-originating materials undertaken in the territory of one or both Parties; and
- (b) the value of originating materials used in the production of the non-originating material in the territory of one or both Parties by one or more producers.

(5) The value of the materials used in production shall be,-

- (a) for imported materials, the CIF value;
- (b) for materials obtained within the territory of a Party,-
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in clause (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; and

(c) for materials that are self-produced, all the costs incurred in the production of the material, which includes general expenses.

(6) For originating materials, the following expenses may be added to the value of the material, if not included under sub-rule (5), namely :-

(a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the good to the location of the producer of the good;

(b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

(7) For non-originating materials or materials of undetermined origin, the following expenses may be deducted from the value of the material, namely :-

(a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the good to the location of the producer of the good;

(b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

(8) Where the expenses listed in sub-rules (5) to (7) are unknown or evidence is not available, then no adjustment is allowed for those costs.

8. Minimal Operations.- (1) Notwithstanding any provisions of these rules, the following operations when undertaken on non-originating materials to produce a good shall be considered as insufficient working or processing to confer on that good the status of an originating good, namely:-

- (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;
- (b) packaging or presenting goods for transportation or sale;
- (c) simple processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;
- (d) for textiles: attaching accessory articles such as straps, beads, cords, rings and eyelets; ironing or pressing of textiles;
- (e) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the good;
- (g) disassembly of products into parts;
- (h) slaughtering of animals;
- (i) simple painting and polishing operations;
- (j) simple peeling, stoning, or shelling;
- (k) simple mixing of goods, whether or not of different kinds; or
- (l) any combination of two or more operations referred to in clauses (a) to (k).

Explanation.- For the purpose of this sub-rule (1),-

- (a) “simple” describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.
- (b) “simple mixing” describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include a chemical reaction. Chemical reaction means a process, including a biochemical process, which results in a molecule with a new structure, by breaking intra-molecular bonds and by forming new intra-molecular bonds, or by altering the spatial arrangement of atoms in a molecule.

(c) "slaughtering" means the mere killing of animals.

(2) All operations carried out in a Party on given good shall be considered together when determining whether the working or processing undergone by that good is to be regarded as insufficient within the meaning of sub-rule (1).

9. De Minimis.- (1) A good, except for those falling within chapters 50 to 63 of the Harmonized System, that does not satisfy a change in tariff classification pursuant to Annexure-B shall nonetheless be an originating good if the value of non-originating materials used in the production of the good does not exceed ten per cent. of the FOB value of the good as defined under rule 2 and the good meets all of the other applicable requirements in these rules.

(2) A good classified in Chapters 50 to 63 of the Harmonized System that does not qualify as originating good because certain non-originating materials used in the production of the good do not fulfil the requirements set out in Annexure-B, shall nonetheless be an originating good if the total weight of all such material does not exceed ten per cent. of the total weight of that good.

(3) If a good described in sub-rule (1) or (2) is also subject to a qualifying value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for the applicable qualifying value content requirement.

10. Treatment of Packaging Materials and Containers for Retail Sale.- (1) Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, shall be disregarded in determining whether the non-originating materials used in the production of the good have satisfied the applicable process or change in tariff classification requirement set out in Annexure- B, or whether the good is wholly obtained or produced.

(2) If the good referred to in sub-rule (1) is subject to the qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as value of the originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

11. Treatment of Packing Materials and Containers for Transportation and Shipment.- Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining whether the good is originating.

12. Accessories, Spare Parts and Tools.- (1) The origin of the accessories, spare parts or tools presented with a good,-

- (a) shall be disregarded if the good is subject to a change in tariff classification requirement or production process requirements for origin specified in Annexure-B; and
 - (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good, if the good is subject to a qualifying value content requirement.
- (2) Sub-rule (1) shall only apply where,-
- (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

13. Indirect Materials.- An indirect material shall be considered to be originating without regard to where it is produced.

14. Fungible Goods.- (1) Fungible goods or materials shall be treated as originating based on the,-

- (a) physical separation of the good or material; or
- (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles of the Party where the production is performed, if originating and non-originating fungible goods or materials are commingled:

Provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

(2) An inventory management system under clause (a) of sub-rule (1) must ensure that no more goods or materials receive originating status than would have been the case if the fungible goods or materials had been physically segregated.

15. Consignment.- (1) A good shall retain its originating status as determined under rule 3 if either of the following conditions have been met, namely:-

- (a) the good has been transported directly from the exporting Party to the importing Party; or

- (b) the good has been transported through one or more non-Parties:

Provided that the good has not undergone any subsequent production or other operation outside the territories of the Parties other than unloading, reloading, storing, repacking, relabelling in accordance with the laws and regulations of the importing Party, splitting up of loads, consolidation of loads or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party and the good has remained under customs control in the non-Parties.

(2) Compliance with clause (b) of sub-rule (1) shall be evidenced by presenting the customs administration of the importing Party either with customs documents of the non-Parties, or with any other appropriate documentation on request of the customs administration of the importing Party.

(3) Appropriate documentation referred to in sub-rule (2) may include commercial shipping or freight documents such as airway bills, bills of lading, multimodal or combined transport documents, a copy of the original commercial invoice in respect of the good, financial records, a non-manipulation certificate, or other relevant supporting documents as may be requested by the customs administration of the importing Party.

16. Certificate of Origin.- (1) The Certificate of Origin shall be issued by an issuing body or authority, as appropriate, of an exporting Party, upon an application by an exporter, producer, or their authorised representative.

(2) It shall bear an authorised signature and official seal of the issuing body or authority, as appropriate. The signature and seal shall be applied manually or electronically.

(3) A Certificate of Origin shall:

- (a) be in writing or electronic format;
- (b) be in the English language;
- (c) specify that the good is originating and meets the requirements of these rules;
- (d) contain information, as set out in Annexure-A (Minimum Information Requirements) and presented in the same format as provided for in Annexure-A ;

- (e) remain valid for twelve months from the date on which it is completed or issued;
- (f) apply to single importation of one or multiple goods:

Provided that each good qualifies as an originating good separately in its own right; and

- (g) bear a unique Certificate of Origin number, affixed by the issuing body or authority, as appropriate, in the exporting Party.

(4) A Certificate of Origin may indicate two or more invoices issued for single importation.

17. Certification Procedures.- (1) The Certificate of Origin shall be forwarded by the exporter or producer to the importer. The customs administration may require the original copy.

(2) Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by striking out the erroneous material and making any addition(s) that may be required. Such alterations shall be approved by a person authorised to sign the Certificate of Origin and certified by the appropriate issuing body or authority. A new certificate may be issued to replace the erroneous one. Unused spaces shall be crossed out to prevent any subsequent addition(s).

(3) The Certificate of Origin shall be issued prior to or within five working days of the date of exportation. However, under exceptional cases, where a Certificate of Origin has not been issued at the time of exportation or within five working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively, bearing the words "ISSUED RETROSPECTIVELY" in the Certificate of Origin, with the issuing body or authority also recording the reasons in writing on the exceptional circumstances due to which the certificate was issued retrospectively. The Certificate of Origin can be issued retrospectively no later than twelve months from the date of shipment.

(4) In cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter, producer or an authorised representative thereof may, within the term of validity of the original Certificate of Origin, make a written request to the issuing body or authority that issued the original certificate for a certified copy. The certified copy shall bear the words "CERTIFIED TRUE COPY". The certified copy shall have the same term of validity as the original Certificate of Origin.

18. Application for Certificate of Origin.- (1) For the issue of a Certificate of Origin, the exporter or producer of the goods shall present, or submit electronically

through the approved channel, to the issuing body or authority of the exporting Party the following, namely:-

- (a) an application, together with appropriate supporting information and documents for proving origin, including but not limited to, the breakup of costs and any other relevant elements such as profits;
- (b) information outlined in Annexure-A and consistent with the description in the invoice; and
- (c) the corresponding commercial invoice and other documents necessary to establish the origin of the good.

(2) Multiple items declared on the same Certificate of Origin shall be allowed:

Provided that each item must qualify separately in its own right.

(3) Each Party may, in accordance with its domestic procedures and if it deems appropriate, allow its issuing body or authority to apply a risk management system to selectively conduct pre-export verification of the minimum information requirements filed by an exporter or producer.

(4) The issuing body or authority, as appropriate, may, to the best of their competence and ability, carry out proper examination of each application for a Certificate of Origin to ensure that,-

- (a) the application has been duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with the requirements of these rules; and
- (c) the information furnished in the Certificate of Origin corresponds to supporting information and documents submitted.

19. Non-Party Invoicing.- (1) An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer:

Provided that the goods meet the requirements of these rules.

(2) The exporter of the goods shall indicate “non-party invoicing” and the name, address, and country of the company issuing the invoice shall appear in a separate column in the Certificate of Origin.

20. Authorities.- (1) The Certificate of Origin shall be issued by an issuing body or authority, as appropriate.

(2) Each Party shall, within thirty days of the date of entry into force of these rules, inform the customs administration of the other Party of the issuing body or authority, as appropriate, and contact details of the authorised persons of such body or authority, designated to issue Certificates of Origin under these rules.

(3) The Parties shall exchange specimen seals and signatures of the authorised signatories issuing Certificates of Origin.

(4) Each Party shall promptly notify the other Party of any change to its issuing body or authority, as appropriate, and the names, designations, addresses, specimen signatures of authorised persons or seals of such issuing body or authority.

21. Claims for Preferential Tariff Treatment.- (1) Except as otherwise provided in rule 28, each Party shall grant preferential tariff treatment in accordance with these rules to an originating good on the basis of a Certificate of Origin.

(2) Unless otherwise provided in these rules, for the purposes of claiming preferential tariff treatment, an importing Party shall provide that an importer,-

- (a) make a declaration that the good qualifies as an originating good;
- (b) have a valid Certificate of Origin in its possession at the time the declaration referred to in clause (a) is made;
- (c) provide a copy of the Certificate of Origin to the importing Party if required by the Party; and
- (d) if required by an importing Party, demonstrate that the requirements in rule 15 have been satisfied.

(3) An importing Party may require that an importer who claims preferential tariff treatment shall provide documents and other information to support the claim.

22. Record Keeping Requirements.- (1) Each Party shall require that,-

- (a) its exporters, producers and issuing bodies or authorities, as appropriate, retain for at least five years from the date of issuance of the Certificate of Origin, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which the Certificate of Origin was issued was originating; and

(b) its importers retain, for at least five years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.

(2) The records referred to in sub-rule (1) may be maintained in any medium that allows for prompt retrieval, including in digital, electronic, optical, magnetic, or written form, in accordance with the Party's laws and regulations.

23. Waiver of Certificate of Origin.- A Certificate of Origin shall not be required if the importing Party has waived the requirement or does not require the importer to present a Certificate of Origin, as per their national laws.

24. Obligations of Exporter or Producer.- (1) The exporter or producer shall submit the minimum information requirements, as referred to in Annexure-A, and supporting information and documents, as referred to in rule 18 for the issuance of a Certificate of Origin pursuant to the procedure established by the issuing body or authority, as appropriate, in the exporting Party, consistent with the provisions of these rules.

(2) Any exporter or producer who incorrectly represents any material information relevant to the determination of origin of a good may be liable to be penalised under the laws and regulations of the exporting Party.

(3) The exporter or producer shall keep the minimum required information, and supporting documents for a period no less than five years, starting from the end of the year of the date of issue of the Certificate of Origin.

(4) For the purpose of determination of origin, the exporter or producer applying for a Certificate of Origin under these rules shall maintain appropriate commercial accounting records for the production and supply of goods (as well as relevant records and documents from the suppliers) qualifying for preferential treatment and keep all commercial and customs documentation relating to the material(s) used in the production of the good, including but not limited to breakup of costs relating to material(s), labour, other overheads and any other relevant elements such as profits and related components for at least five years from the date of issue of the Certificate of Origin. The exporter or producer shall, upon request of the issuing body or authority, of the exporting Party or the customs administration of the importing Party, make available records for inspection to enable verification of the origin of the good.

(5) If the exporter or producer has reason(s) to believe that the Certificate of Origin is based on incorrect information that could affect the accuracy or validity of the Certificate of Origin, they shall be obliged to immediately notify the importer, the

issuing body or authority and the customs administration of the importing Party in writing of any change affecting the originating status of each good to which the Certificate of Origin applies.

25. Post Importation Claim for Preferential Tariff Treatment.- (1) An importer may apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation:

Provided that the good would have qualified for preferential tariff treatment when it was imported into its territory.

(2) As a condition for preferential tariff treatment under sub-rule (1), the importing Party may require that the importer, not later than twelve months after the date of importation or a longer period if specified in the importing Party's laws and regulations, to,-

- (a) make a claim for preferential tariff treatment;
- (b) where applicable, provide a copy of Certificate of Origin; and
- (c) provide such other documentation relating to the importation of the good as the importing Party may require.

(3) If the importer has reason(s) to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the Certificate of Origin, the importer shall correct the importation document, and pay any customs duty and, if applicable, penalties owed.

(4) When considering imposing a penalty in relation to a claim for preferential tariff treatment, the customs administrations of the Parties are encouraged to consider a voluntary notification given prior to the discovery of that error by the Party and in accordance with sub-rule (3) or sub-rule (5) of rule 24, as a mitigating factor:

Provided that in the case of a notification given by an importer, the importer corrects the error and repays any duties owed.

26. Verification of Origin.-

Initiating a verification of origin

(1) For the purposes of determining whether goods imported into the territory of a Party from the territory of the other Party qualify as originating goods, the customs

administration of the importing Party may conduct a verification process by proceeding in sequence, when required, with,-

- (a) a written request or written requests for information from the importer of the good;
- (b) a written request or written requests for information from the competent authority and issuing body or authority, as appropriate, of the exporting Party where the customs administration of the importing Party considers the information obtained under clause (a) is not sufficient to make a determination and requires additional information including the breakup of costs and any other relevant elements such as profits;
- (c) a written request or written requests for information from the exporter or producer of the goods, where the customs administration of the importing Party considers the information obtained under clause (a) and (b) is not sufficient to make a determination and requires additional information including the breakup of costs and any other relevant elements such as profits for the determination of origin of the good under rule 3 and rule 4 irrespective of the method adopted under rule 7;
- (d) visits to the premises of an exporter or a producer in the territory of another Party; or
- (e) any other procedures to which the Parties may agree.

(2) A verification under sub-rule (1) may be conducted at the time that the customs import declaration is lodged, or before or after the release of the good by the customs administration of the importing Party.

(3) For the purposes of clause (b) of sub-rule (1), the customs administration of the importing Party,-

- (a) may request the competent authority or the issuing body or authority, as appropriate, of the exporting Party to assist it in verifying,-
 - (i) the authenticity of a Certificate of Origin;
 - (ii) the accuracy of any information contained in the Certificate of Origin; or
 - (iii) the authenticity and accuracy of the supporting information and documents, which may relate to the breakup of costs and any other relevant elements such as profits for the determination of

origin of the good under rule 4 irrespective of the method adopted;
and

- (b) shall provide the competent authority or the issuing body or authority, as appropriate, with,-
 - (i) the reasons why such assistance is sought;
 - (ii) the Certificate of Origin, or a copy thereof; and
 - (iii) any information and documents as may be necessary for the purpose of providing such assistance.

(4) Where a written request is made under clause (c) of sub-rule (1), the customs administration of the importing Party shall,-

- (a) ensure that the information requested is limited to information pertaining to the fulfilment of the requirements of these rules as follows,-
 - (i) Certificate of Origin;
 - (ii) information supporting a claim that the good is originating under rule 3;
 - (iii) information on any tolerances relied on under rule 9; and
 - (iv) information confirming compliance with the non-alteration provisions under rule 15;
- (b) allow the exporter or producer at least thirty days from the date of receipt of the request to provide the requested information; and
- (c) notify the customs administration of the exporting Party of the request.

Release of goods subject to verification

(5) During verification, the importing Party shall allow the release of the good, subject to payment of any duties or provision of any security as provided for in its laws and regulations. If as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations as provided for in the Party's laws and regulations.

27. Procedure for Verification.- (1) Any request for information made by the customs administration of the importing Party pursuant to rule 26 shall be in accordance with the following procedures, namely:-

- (a) if requested, the issuing body or authority, as appropriate, of the exporting Party shall provide the following information within ninety days,-
 - (i) a confirmation pertaining to the authenticity or otherwise of the Certificate of Origin along with a copy of the minimum required information; and
 - (ii) if the request is on the grounds of suspicion of the accuracy of the determination of origin of the good, this period can be extended for a period of no more than sixty days;
- (b) if the importing Party is not satisfied with the verification undertaken in accordance with clause (a) to (c) of sub-rule (1) of rule 26, it may, under exceptional circumstances, request the exporter or producer for a verification visit. The importing Party shall notify in writing the exporter or producer whose premises are to be visited, the issuing body or authority, the customs administration of the exporting Party and the importer of its intention to conduct the verification visit.

(2) The importing Party shall obtain the written consent of the exporter or producer whose premises are to be visited. When a written consent from the exporter or producer is not received within thirty days of receipt of the written request, the importing Party may deny preferential treatment on goods subject to the verification visit.

(3) The written notification shall include the name of the exporter or producer whose premises are to be visited, the proposed date and time of visit, the purpose for the visit, reference to the goods subjected to verification, and a list of officials participating and their designations.

(4) The exporter or producer shall identify two or more independent witnesses to be present during the verification visit.

(5) The importing Party conducting the verification visit shall provide the exporter or producer as well as the issuing body or authority of the exporting Party with a written determination of whether the good qualifies as an originating good.

(6) The verification visit process including the actual visit and notification of written determination of the origin of the good shall be completed within a maximum period of six months from the date when the verification visit was conducted.

Completion of verification procedure

(7) The customs administration of the importing Party shall,-

- (a) endeavour to make a determination following a verification as expeditiously as possible and in accordance with its laws and regulations; and
- (b) provide the importer with a written determination of whether the good is originating that includes the basis for the determination.

28. Denial of Preferential Tariff Treatment.- (1) The importing Party may deny a claim for preferential tariff treatment if,-

- (a) it determines that the good does not qualify as originating within the terms of these rules or does not satisfy the requirement(s) of these rules;
- (b) pursuant to a verification under rule 26, it has not received sufficient information, including minimum required information as provided in Annexure-A, to determine that the good qualifies as originating;
- (c) the exporter or producer fails to respond to or refuses a written request for information in accordance with rule 26;
- (d) the exporter or producer fails to comply with any of the relevant requirements for obtaining preferential tariff treatment;
- (e) the exporter or producer or the issuing bodies or authorities, as appropriate, of the exporting Party fail to provide sufficient information and documents, within the timelines specified in clause (b) of sub-rule (4) of rule 26 or sub-rule (1) of rule 27. This may include but not be limited to the breakup of costs and any other relevant elements such as profits that the importing Party requested in order to determine that the good qualifies as originating, pursuant to initiation of verification under rule 26; or
- (f) the exporter or producer fails to give consent or respond to a request for a verification visit within thirty days of receipt of a request pursuant to sub-rule (2) of rule 27.

(2) If an importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the exporter or producer that includes the reasons for the determination.

29. Temporary Suspension of Preferential Treatment.- (1) The importing Party may suspend the tariff preference in respect of a good originating in the exporting Party, when the suspension is justified due to persistent failure to comply with the provisions of these rules by an exporter or producer or a persistent failure on part of the competent authority or the issuing bodies or authorities, as appropriate, of the exporting Party to respond to a request for verification.

(2) Upon receipt of the notification of suspension, the exporting Party may request consultations through the Joint Technical Subcommittee established under the Agreement.

(3) Pursuant to consultations between the Parties, and such measures as the Parties may agree, the Parties may resolve to extend preferential benefit to the good with retrospective or prospective effect.

30. Non-compliance of Goods with Rules of Origin and Penalties.- (1) If the verification under rule 26 establishes non-compliance of the goods with the rules of origin, duties shall be levied in accordance with the laws and regulations of the importing Party.

(2) Each Party shall also adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing rules of origin, and the entitlement to preferential tariff treatment under these rules.

31. Goods in Transport or Storage.- In accordance with rule 25, the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of these rules,-

- (a) is in the process of being transported from the exporting Party to the importing Party; or
- (b) has not been released from customs control, including an originating good stored in a bonded warehouse regulated by the customs administration of the importing Party.

32. Minor Discrepancies or Errors.- A Party shall not reject a Certificate of Origin due to minor errors or discrepancies, such as slight discrepancies between

documents, minor omissions of information, spelling, typing or formatting errors, or protrusions from the designated field:

Provided that these minor discrepancies or errors do not create doubt as to the originating status of the good.

ANNEXURE - A

[see clause (d) of sub-rule (3) of rule 16]

Minimum Required Information

| | | | |
|--|--|-----------------------------------|----------------------------------|
| 1. Exporter's Name, Address, and Country: | Certification No. | Number of pages | |
| 2. Producer's Name, Address, and Country: | INDIA-AUSTRALIA ECONOMIC COOPERATION AND TRADE AGREEMENT CERTIFICATE OF ORIGIN | | |
| 3. Importer or Consignee's Name, Address, and Country: | | | |
| 4. Transport details: | | | |
| 5. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS Code (six-digit level) | 6. ORIGIN criterion (see overleaf note) <input type="checkbox"/> Cumulation (if applicable) | 7. Gross Weight or other Quantity | 8. Invoice number(s) and date(s) |
| 9. Remarks: (if applicable) <input type="checkbox"/> ISSUED RETROSPECTIVELY | 10. Non-Party Invoicing Name, Address, and Country (if applicable) | | |

| | |
|---|--|
| <p>11. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; and - the country of origin of the good(s) described above is: _____ <p>Place and Date:</p> <p>Signature:</p> <p>Name (printed):</p> <p>Company:</p> | <p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Export Document Number:</p> <p>Issuing Authority:</p> <p>[Stamp]</p> <p>Place and Date:</p> <p>Signature:</p> |
|---|--|

Overleaf Notes –

1. The following origin criterion code should be inserted in Box 6:
 - (i) “WO” for wholly obtained or produced goods as provided in rule 5.
 - (ii) For goods that qualify originating status under product specific rules as provided in Annexure-B read with clause (b) of rule 3:
 - (a) “WO” for goods listed as “WO” in Annexure-B; or
 - (b) “PSR” for all other goods listed in Annexure-B.
 - (iii) For goods that qualify originating status under rule 4, “CTSH + QVC 35 Build-up” or “CTSH + QVC 45 Build-down”, as the case may be.
 - (iv) There is no need to indicate ‘%’ sign while writing qualifying value content in Box 6.

2. In Box 12, “Export Document Number” is applicable only for retrospective issuance of certificate of origin and following should be inserted:
 - (i) Shipping Bill (Export Declaration) Number and date; or
 - (ii) Bill of lading/ Airway Bill Number and date.

ANNEXURE - B

[see clause (b) of rule 3]

PRODUCT SPECIFIC RULES OF ORIGIN

Section A

Headnotes to the Annexure

1. For the purposes of this Annexure,-
 - (a) “**chapter**” means the first two digits of the tariff classification number under the Harmonized System;
 - (b) “**heading**” means the first four digits of the tariff classification number under the Harmonized System;
 - (c) “**section**” means a section of the Harmonized System; and
 - (d) “**sub-heading**” means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that applies to a particular sub-heading is set out immediately adjacent to the sub-heading. All HS codes not listed in this Annex are subject to the general rule outlined in sub-rule (1) of rule 4.
3. A requirement of a change in tariff classification applies only to non-originating materials.
4. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule. All materials that are excluded must be originating goods.
5. Where a heading or sub-heading is subject to alternative product specific rules, the requirements of this Annexure will be considered to be satisfied if a good satisfies one of the alternative rules.
6. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annexure will be considered to be satisfied for that good only if the good satisfies all applicable requirements.
7. For the purposes of Section B of this Annexure,-
 - (a) “**WO**” means that good must be wholly obtained in the territory of one or both of the Parties within the meaning of rule 5;

- (b) “**CC**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
- (c) “**CTH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (d) “**CTSH**” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
- (e) “**QVC (X)**” means that the good must have a qualifying value content as calculated under rule 7 of not less than (X) per cent whether using the build-up method or build-down method; and
- (f) “**melt and pour**” in one or both of the Parties means that the product must have been melted and poured in one or both of the Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape.

Section B: Product Specific Rules

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|------------------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | CHAPTER 1 | | | LIVE ANIMALS | |
| | 1 | 0101 | | Live horses, asses, mules and hinnies | |
| 1. | 1 | | 0101.21 | - Horses: pure-bred breeding animals | WO |
| 2. | 1 | | 0101.29 | - Horses: other | WO |
| 3. | 1 | | 0101.30 | - Asses | WO |
| 4. | 1 | | 0101.90 | - Other | WO |
| | 1 | 0102 | | Live bovine animals | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 5. | 1 | | 0102.21 | - Cattle: pure-bred breeding animals | WO |
| 6. | 1 | | 0102.29 | - Cattle: other | WO |
| 7. | 1 | | 0102.31 | - Buffalo: pure-bred breeding animals | WO |
| 8. | 1 | | 0102.39 | - Buffalo: other | WO |
| 9. | 1 | | 0102.90 | - Other | WO |
| | 1 | 0103 | | Live swine | |
| 10. | 1 | | 0103.10 | - Pure-bred breeding animals | WO |
| 11. | 1 | | 0103.91 | - Other: weighing less than 50 kg | WO |
| 12. | 1 | | 0103.92 | - Other: weighing 50 kg or more | WO |
| | 1 | 0104 | | Live sheep and goats | |
| 13. | 1 | | 0104.10 | - Sheep | WO |
| 14. | 1 | | 0104.20 | - Goats | WO |
| | 1 | 0105 | | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls | |
| 15. | 1 | | 0105.11 | - Weighing not more than 185 g: fowls of the species Gallus domesticus | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 16. | 1 | | 0105.12 | - Weighing not more than 185 g: turkeys | WO |
| 17. | 1 | | 0105.13 | - Weighing not more than 185 g: ducks | WO |
| 18. | 1 | | 0105.14 | - Weighing not more than 185 g: geese | WO |
| 19. | 1 | | 0105.15 | - Weighing not more than 185 g: guinea fowls | WO |
| 20. | 1 | | 0105.94 | - Other: fowls of the species Gallus domesticus | WO |
| 21. | 1 | | 0105.99 | - Other: other | WO |
| | 1 | 0106 | | Other live animals | |
| 22. | 1 | | 0106.11 | - Mammals: primates | WO |
| 23. | 1 | | 0106.12 | - Mammals: whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | WO |
| 24. | 1 | | 0106.13 | - Mammals: camels and other camelids (Camelidae) | WO |
| 25. | 1 | | 0106.14 | - Mammals: rabbits and hares | WO |
| 26. | 1 | | 0106.19 | - Mammals: other | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|----------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 27. | 1 | | 0106.20 | - Reptiles (including snakes and turtles) | WO |
| 28. | 1 | | 0106.31 | - Birds: birds of pray | WO |
| 29. | 1 | | 0106.32 | - Birds: psittaciformes (including parrots, parakeets, macaws and cockatoos) | WO |
| 30. | 1 | | 0106.33 | - Birds: ostriches; emus (Dromaius novaehollandiae) | WO |
| 31. | 1 | | 0106.39 | - Birds: other | WO |
| 32. | 1 | | 0106.41 | - Insects: bees | WO |
| 33. | 1 | | 0106.49 | - Insects: other | WO |
| 34. | 1 | | 0106.90 | - Other | WO |
| | 2 | | | MEAT AND EDIBLE MEAT OFFAL | |
| | 2 | 0201 | | Meat of bovine animals, fresh or chilled | |
| 35. | 2 | | 0201.10 | - Carcasses and half-carcasses | WO |
| 36. | 2 | | 0201.20 | - Other cuts with bone in | WO |
| 37. | 2 | | 0201.30 | - Boneless | WO |
| | 2 | 0202 | | Meat of bovine animals, frozen | |
| 38. | 2 | | 0202.10 | - Carcasses and half-carcasses | WO |
| 39. | 2 | | 0202.20 | - Other cuts with bone in | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 40. | 2 | | 0202.30 | - Boneless | WO |
| | 2 | 0203 | | Meat of swine, fresh, chilled or frozen | |
| 41. | 2 | | 0203.11 | - Fresh or chilled: carcasses and half-carcasses | WO |
| 42. | 2 | | 0203.12 | - Fresh or chilled: hams, shoulders and cuts thereof, with bone in | WO |
| 43. | 2 | | 0203.19 | - Fresh or chilled: other | WO |
| 44. | 2 | | 0203.21 | - Frozen: carcasses and half-carcasses | WO |
| 45. | 2 | | 0203.22 | - Frozen: hams, shoulders and cuts thereof, with bone in | WO |
| 46. | 2 | | 0203.29 | - Frozen: other | WO |
| | | 0204 | | Meat of sheep or goats, fresh, chilled or frozen | |
| 47. | 2 | | 0204.10 | - Carcasses and half-carcasses of lamb, fresh or chilled | WO |
| 48. | 2 | | 0204.21 | - Other meat of sheep, fresh or chilled: carcasses and half-carcasses | WO |
| 49. | 2 | | 0204.22 | - Other meat of sheep, fresh or chilled: other cuts with bone in | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 50. | 2 | | 0204.23 | - Other meat of sheep, fresh or chilled: boneless | WO |
| 51. | 2 | | 0204.30 | - Carcasses and half-carcasses of lamb, frozen | WO |
| 52. | 2 | | 0204.41 | - Other meat of sheep, frozen: carcasses and half-carcasses | WO |
| 53. | 2 | | 0204.42 | - Other meat of sheep, frozen: other cuts with bone in | WO |
| 54. | 2 | | 0204.43 | - Other meat of sheep, frozen: boneless | WO |
| 55. | 2 | | 0204.50 | - Meat of goats | WO |
| | 2 | 0205 | | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | |
| 56. | 2 | | 0205.00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | WO |
| | 2 | 0206 | | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | |
| 57. | 2 | | 0206.10 | - Of bovine animals, fresh or chilled | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 58. | 2 | | 0206.21 | - Of bovine animals, frozen: tongues | WO |
| 59. | 2 | | 0206.22 | - Of bovine animals, frozen: livers | WO |
| 60. | 2 | | 0206.29 | - Of bovine animals, frozen: other | WO |
| 61. | 2 | | 0206.30 | - Of swine, fresh or chilled | WO |
| 62. | 2 | | 0206.41 | - Of swine, frozen: livers | WO |
| 63. | 2 | | 0206.49 | - Of swine, frozen: other | WO |
| 64. | 2 | | 0206.80 | - Other, fresh or chilled | WO |
| 65. | 2 | | 0206.90 | - Other, frozen | WO |
| | 2 | 0207 | | Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen | |
| 66. | 2 | | 0207.11 | - Of fowls of the species Gallus domesticus: not cut in pieces, fresh or chilled | WO |
| 67. | 2 | | 0207.12 | - Of fowls of the species Gallus domesticus: not cut in pieces, frozen | WO |
| 68. | 2 | | 0207.13 | - Of fowls of the species Gallus domesticus: cuts and offal, fresh or chilled | WO |
| 69. | 2 | | 0207.14 | - Of fowls of the species Gallus domesticus: cuts and offal, frozen | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|---------------|----------------|-----------------------|---------------------------|---|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 70. | 2 | | 0207.24 | - Of turkeys: not cut in pieces, fresh or chilled | WO |
| 71. | 2 | | 0207.25 | - Of turkeys: not cut in pieces, frozen | WO |
| 72. | 2 | | 0207.26 | - Of turkeys: cuts and offal, fresh or chilled | WO |
| 73. | 2 | | 0207.27 | - Of turkeys: cuts and offal, frozen | WO |
| 74. | 2 | | 0207.41 | - Of ducks: not cut in pieces, fresh or chilled | WO |
| 75. | 2 | | 0207.42 | - Of ducks: not cut in pieces, frozen | WO |
| 76. | 2 | | 0207.43 | - Of ducks: fatty livers, fresh or chilled | WO |
| 77. | 2 | | 0207.44 | - Of ducks: other, fresh or chilled | WO |
| 78. | 2 | | 0207.45 | - Of ducks: other, frozen | WO |
| 79. | 2 | | 0207.51 | - Of geese: not cut in pieces, fresh or chilled | WO |
| 80. | 2 | | 0207.52 | - Of geese: not cut in pieces, frozen | WO |
| 81. | 2 | | 0207.53 | - Of geese: fatty livers, fresh or chilled | WO |
| 82. | 2 | | 0207.54 | - Of geese: other, fresh or chilled | WO |
| 83. | 2 | | 0207.55 | - Of geese: other, frozen | WO |
| 84. | 2 | | 0207.60 | - Of guinea fowls | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | 2 | 0208 | | Other meat and edible meat offal, fresh, chilled or frozen | |
| 85. | 2 | | 0208.10 | - Of rabbits or hares | WO |
| 86. | 2 | | 0208.30 | - Of primates | WO |
| 87. | 2 | | 0208.40 | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | WO |
| 88. | 2 | | 0208.50 | - Of reptiles (including snakes and turtles) | WO |
| 89. | 2 | | 0208.60 | - Of camels and other camelids (Camelidae) | WO |
| 90. | 2 | | 0208.90 | - Other | WO |
| | 2 | 0209 | | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked | |
| 91. | 2 | | 0209.10 | - Of pigs | WO |
| 92. | 2 | | 0209.90 | - Other | WO |
| | 2 | 0210 | | Meat and edible meat offal, salted, in brine, dried or smoked; | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | edible flours and meals of meat or meat offal | |
| 93. | 2 | | 0210.11 | - Meat of swine: hams, shoulders and cuts thereof, with bone in | WO |
| 94. | 2 | | 0210.12 | - Meat of swine: bellies (streaky) and cuts thereof | WO |
| 95. | 2 | | 0210.19 | - Meat of swine: other | WO |
| 96. | 2 | | 0210.20 | - Meat of bovine animals | WO |
| 97. | 2 | | 0210.91 | - Other, including edible flours and meals of meat or meat offal: of primates | WO |
| 98. | 2 | | 0210.92 | - Other, including edible flours and meals of meat or meat offal: of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | WO |
| 99. | 2 | | 0210.93 | - Other, including edible flours and meals of meat or meat offal: of reptiles (including snakes and turtles) | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|------------------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 100. | 2 | | 0210.99 | - Other, including edible flours and meals of meat or meat offal: other | WO |
| | CHAPTER 3 | | | FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES | |
| | 3 | 0301 | | Live fish | |
| 101. | 3 | | 0301.11 | - Ornamental fish: freshwater | WO |
| 102. | 3 | | 0301.19 | - Ornamental fish: other | WO |
| 103. | 3 | | 0301.91 | - Other live fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | WO |
| 104. | 3 | | 0301.92 | - Other live fish: eels (Anguilla spp.) | WO |
| 105. | 3 | | 0301.93 | - Other live fish: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | <i>Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)</i> | |
| 106. | 3 | | 0301.94 | - Other live fish: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | WO |
| 107. | 3 | | 0301.95 | - Other live fish: southern bluefin tunas (Thunnus maccoyii) | WO |
| 108. | 3 | | 0301.99 | - Other live fish: Other | WO |
| | 3 | 0302 | | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 | |
| 109. | 3 | | 0302.11 | - Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | WO |
| 110. | 3 | | 0302.13 | - Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Pacific salmon (Oncorhynchus nerka, Oncorhynchus | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | |
| 111. | 3 | | 0302.14 | - Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | WO |
| 112. | 3 | | 0302.19 | - Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Other | WO |
| 113. | 3 | | 0302.21 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 114. | 3 | | 0302.22 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Plaice (Pleuronectes platessa) | WO |
| 115. | 3 | | 0302.23 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Sole (Solea spp.) | WO |
| 116. | 3 | | 0302.24 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Turbots (Psetta maxima) | WO |
| 117. | 3 | | 0302.29 | - Flat fish (Pleuronectidae, Bothidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Other | |
| 118. | 3 | | 0302.31 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Albacore or longfinned tunas (Thunnus alalunga) | WO |
| 119. | 3 | | 0302.32 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Yellowfin tunas (Thunnus albacares) | WO |
| 120. | 3 | | 0302.33 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Skipjack or stripe-bellied bonito | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 121. | 3 | | 0302.34 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Bigeye tunas (Thunnus obesus) | WO |
| 122. | 3 | | 0302.35 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | WO |
| 123. | 3 | | 0302.36 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Southern bluefin tunas (Thunnus maccoyii) | WO |
| 124. | 3 | | 0302.39 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | of subheading 0302.91 to 0302.99: Other | |
| 125. | 3 | | 0302.41 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | to 0302.99: Herrings (Clupea harengus, Clupea pallasii) | |
| 126. | 3 | | 0302.42 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | of subheading 0302.91 to 0302.99: Anchovies (Engraulis spp.) | |
| 127. | 3 | | 0302.43 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | of subheading 0302.91 to 0302.99: Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>) | |
| 128. | 3 | | 0302.44 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus</i> | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | affinis), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheading 0302.91 to 0302.99: Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) | |
| 129. | 3 | | 0302.45 | - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Jack and horse mackerel (Trachurus spp.) | |
| 130. | 3 | | 0302.46 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Cobia (Rachycentron canadum) | |
| 131. | 3 | | 0302.47 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Swordfish (Xiphias cladius) | |
| 132. | 3 | | 0302.49 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Other | |
| 133. | 3 | | 0302.51 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | WO |
| 134. | 3 | | 0302.52 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Haddock (Melanogrammus aeglefinus) | WO |
| 135. | 3 | | 0302.53 | - Fish of the families Bregmacerotidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Coalfish (Pollachius virens) | |
| 136. | 3 | | 0302.54 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Hake (Merluccius spp., Urophycis spp.) | WO |
| 137. | 3 | | 0302.55 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Alaska Pollack (Theragra chalcogramma) | WO |
| 138. | 3 | | 0302.56 | - Fish of the families Bregmacerotidae, Euclichthyidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>) | |
| 139. | 3 | | 0302.59 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Other | WO |
| 140. | 3 | | 0302.71 | - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates</i> | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Tilapias (Oreochromis spp.) | |
| 141. | 3 | | 0302.72 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | WO |
| 142. | 3 | | 0302.73 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) | |
| 143. | 3 | | 0302.74 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Eels (Anguilla spp.) | |
| 144. | 3 | | 0302.79 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | 0302.91 to 0302.99: Other | |
| 145. | 3 | | 0302.81 | - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Dogfish and other sharks | WO |
| 146. | 3 | | 0302.82 | - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Rays and skates (Rajidae) | WO |
| 147. | 3 | | 0302.83 | - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Toothfish (Dissostichus spp.) | WO |
| 148. | 3 | | 0302.84 | - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Seabass (Dicentrarchus spp.) | WO |
| 149. | 3 | | 0302.85 | - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Seabream (Sparidae) | WO |
| 150. | 3 | | 0302.89 | - Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Other | WO |
| 151. | 3 | | 0302.91 | - Livers, roes, milt, fish fins, heads, tails, maws | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | and other edible fish offal: Livers, roes and milt | |
| 152. | 3 | | 0302.92 | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Shark fins | WO |
| 153. | 3 | | 0302.99 | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Other | WO |
| | 3 | 0303 | | Fish, frozen, excluding fish fillets and other fish meat of heading 0304 | |
| 154. | 3 | | 0303.11 | - Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>) | WO |
| 155. | 3 | | 0303.12 | - Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 156. | 3 | | 0303.13 | - Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) | WO |
| 157. | 3 | | 0303.14 | - Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | WO |
| 158. | 3 | | 0303.19 | - Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Other | WO |
| 159. | 3 | | 0303.23 | - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus</i> | WO |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Tilapias (Oreochromis spp.) | |
| 160. | 3 | | 0303.24 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | WO |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| 161. | 3 | | 0303.25 | - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.) | WO |
| 162. | 3 | | 0303.26 | - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., | WO |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Eels (Anguilla spp.) | |
| 163. | 3 | | 0303.29 | - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates | WO |

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|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Other | |
| 164. | 3 | | 0303.31 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | WO |
| 165. | 3 | | 0303.32 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Plaice (Pleuronectes platessa) | WO |
| 166. | 3 | | 0303.33 | - Flat fish (Pleuronectidae, Bothidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Sole (Solea spp.) | |
| 167. | 3 | | 0303.34 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Turbots (Psetta maxima) | WO |
| 168. | 3 | | 0303.39 | - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Other | WO |
| 169. | 3 | | 0303.41 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | to 0303.99: Albacore or longfinned tunas (Thunnus alalunga) | |
| 170. | 3 | | 0303.42 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Yellowfin tunas (Thunnus albacares) | WO |
| 171. | 3 | | 0303.43 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Skipjack or stripe-bellied bonito | WO |
| 172. | 3 | | 0303.44 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Bigeye tunas (Thunnus obesus) | WO |
| 173. | 3 | | 0303.45 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | |
| 174. | 3 | | 0303.46 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Southern bluefin tunas (Thunnus maccoyii) | WO |
| 175. | 3 | | 0303.49 | - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Other | WO |
| 176. | 3 | | 0303.51 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, | WO |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Herrings (Clupea harengus, Clupea pallasii) | |
| 177 | 3 | | 0303.53 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | |
| 178. | 3 | | 0303.54 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops | WO |

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|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | |
| 179. | 3 | | 0303.55 | - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Jack and horse mackerel (Trachurus spp.) | |
| 180. | 3 | | 0303.56 | - Herrings (Clupea harengus, Clupea pallasii), anchovies | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Cobia (Rachycentron canadum) | |
| 181. | 3 | | 0303.57 | - Herrings (Clupea harengus, Clupea | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Swordfish (Xiphias gladius) | |
| 182. | 3 | | 0303.59 | - Herrings (Clupea harengus, Clupea | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Other | |
| 183. | 3 | | 0303.63 | - Fish of the families Bregmacerotidae, Euclichthyidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) | |
| 184. | 3 | | 0303.64 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Haddock (<i>Melanogrammus aeglefinus</i>) | WO |
| 185. | 3 | | 0303.65 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Coalfish (<i>Pollachius virens</i>) | WO |
| 186. | 3 | | 0303.66 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Hake (Merluccius spp., Urophycis spp.) | |
| 187. | 3 | | 0303.67 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Alaska Pollack (Theragra chalcogramma) | WO |
| 188. | 3 | | 0303.68 | - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Blue whittings (Micromesistius poutassou, Micromesistius australis) | WO |
| 189. | 3 | | 0303.69 | - Fish of the families Bregmacerotidae, Euclichthyidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Other | |
| 190. | 3 | | 0303.81 | - Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Dogfish and other sharks | WO |
| 191. | 3 | | 0303.82 | - Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Rays and skates (Rajidae) | WO |
| 192. | 3 | | 0303.83 | - Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Toothfish (Dissostichus spp.) | WO |
| 193. | 3 | | 0303.84 | - Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Seabass (Dicentrarchus spp.) | WO |
| 194. | 3 | | 0303.89 | - Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Other | WO |
| 195. | 3 | | 0303.91 | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | offal: Livers, roes and milt | |
| 196. | 3 | | 0303.92 | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Shark fins | WO |
| 197. | 3 | | 0303.99 | - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Other | WO |
| | 3 | 0304 | | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | |
| 198. | 3 | | 0304.31 | - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | spp.): tilapias (Oreochromis spp.) | |
| 199. | 3 | | 0304.32 | - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) | WO |
| 200. | 3 | | 0304.33 | - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Nile perch (Lates niloticus) | |
| 201. | 3 | | 0304.39 | - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Other | CC |
| 202. | 3 | | 0304.41 | -Fresh or chilled fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho) | |
| 203. | 3 | | 0304.42 | - Fresh or chilled fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | WO |
| 204. | 3 | | 0304.43 | - Fresh or chilled fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | WO |
| 205. | 3 | | 0304.44 | - Fresh or chilled fillets of other fish: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Merlucciidae, Moridae and Muraenolepididae | |
| 206. | 3 | | 0304.45 | - Fresh or chilled fillets of other fish: swordfish (<i>Xiphias gladius</i>) | WO |
| 207. | 3 | | 0304.46 | - Fresh or chilled fillets of other fish: toothfish (<i>Dissostichus</i> spp.) | WO |
| 208. | 3 | | 0304.47 | - Fresh or chilled fillets of other fish: Dogfish and other sharks | CC |
| 209. | 3 | | 0304.48 | - Fresh or chilled fillets of other fish: Rays and skates (<i>Rajidae</i>) | CC |
| 210. | 3 | | 0304.49 | - Fresh or chilled fillets of other fish: Other | CC |
| 211. | 3 | | 0304.51 | - Other, fresh or chilled: Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates</i> | CC |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | niloticus) and snakeheads (Channa spp.) | |
| 212. | 3 | | 0304.52 | - Other, fresh or chilled: salmonidae | CC |
| 213. | 3 | | 0304.53 | - Other, fresh or chilled: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | CC |
| 214. | 3 | | 0304.54 | - Other, fresh or chilled: swordfish (Xiphias gladius) | CC |
| 215. | 3 | | 0304.55 | - Other, fresh or chilled: toothfish (Dissostichus spp.) | CC |
| 216. | 3 | | 0304.56 | - Other, fresh or chilled: Dogfish and other sharks | WO |
| 217. | 3 | | 0304.57 | - Other, fresh or chilled: Rays and skates (Rajidae) | WO |
| 218. | 3 | | 0304.59 | - Other, fresh or chilled: Other | CC |
| 219. | 3 | | 0304.61 | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., | CC |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): tilapias (Oreochromis spp.) | |
| 220. | 3 | | 0304.62 | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): catfish (Pangasius spp., Silurus | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | spp., Clarias spp., Ictalurus spp.) | |
| 221. | 3 | | 0304.63 | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Nile perch (Lates niloticus) | CC |
| 222. | 3 | | 0304.69 | - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, | CC |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Other | |
| 223. | 3 | | 0304.71 | - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | CC |
| 224. | 3 | | 0304.72 | - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: haddock (Melanogrammus aeglefinus) | CC |
| 225. | 3 | | 0304.73 | - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Merlucciidae, Moridae and Muraenolepididae: coalfish (Pollachius virens) | |
| 226. | 3 | | 0304.74 | - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: hake (Merluccius spp., Urophycis spp.) | CC |
| 227. | 3 | | 0304.75 | - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: Alaska Pollack (Theragra chalcogramma) | CC |
| 228. | 3 | | 0304.79 | - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: other | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 229. | 3 | | 0304.81 | -Frozen fillets of other fish: Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tschawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>) | CC |
| 230. | 3 | | 0304.82 | - Frozen fillets of other fish: trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>) | CC |
| 231. | 3 | | 0304.83 | - Frozen fillets of other fish: flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>) | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 232. | 3 | | 0304.84 | - Frozen fillets of other fish: swordfish (<i>Xiphias gladius</i>) | CC |
| 233. | 3 | | 0304.85 | - Frozen fillets of other fish: toothfish (<i>Dissostichus</i> spp.) | CC |
| 234. | 3 | | 0304.86 | - Frozen fillets of other fish: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) | CC |
| 235. | 3 | | 0304.87 | - Frozen fillets of other fish: tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>) | CC |
| 236. | 3 | | 0304.88 | -Frozen fillets of other fish: Dogfish, other sharks, rays and skates (<i>Rajidae</i>) | CC |
| 237. | 3 | | 0304.89 | - Frozen fillets of Other fish: Other | CC |
| 238. | 3 | | 0304.91 | - Other, frozen: swordfish (<i>Xiphias gladius</i>) | CC |
| 239. | 3 | | 0304.92 | - Other, frozen: toothfish (<i>Dissostichus</i> spp.) | CC |
| 240. | 3 | | 0304.93 | - Other, frozen: Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | |
| 241. | 3 | | 0304.94 | - Other, frozen: Alaska Pollack (Theragra chalcogramma) | CC |
| 242. | 3 | | 0304.95 | - Other, frozen: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma) | CC |
| 243. | 3 | | 0304.96 | - Other frozen: Dogfish and other sharks | CC |
| 244. | 3 | | 0304.97 | - Other frozen: Rays and skates (Rajidae) | CC |
| 245. | 3 | | 0304.99 | - Other, Frozen: Other | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| . | 3 | 0305 | | 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 | |
| 246. | 3 | | 0305.10 | - Flours, meals and pellets of fish, fit for human consumption | CC |
| 247. | 3 | | 0305.20 | - Livers, roes and milt of fish, dried, smoked, salted or in brine | CC |
| 248. | 3 | | 0305.31 | - Fish fillets, dried, salted or in brine, but not smoked: Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | snakeheads (Channa spp.) | |
| 249. | 3 | | 0305.32 | - Fish fillets, dried, salted or in brine, but not smoked: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | CC |
| 250. | 3 | | 0305.39 | - fish fillets, dried, salted or in brine, but not smoked: Other | CC |
| 251. | 3 | | 0305.41 | - Smoked fish, including fillets, other than edible fish offal: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho) | CC |
| 252. | 3 | | 0305.42 | - Smoked fish, including fillets, other than edible fish offal: herrings | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | (Clupea harengus, Clupea pallasii) | |
| 253. | 3 | | 0305.43 | - Smoked fish, including fillets, other than edible fish offal, other than edible fish offal: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | CC |
| 254. | 3 | | 0305.44 | - Smoked fish, including fillets, Other than edible fish offal: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | snakeheads (Channa spp.) | |
| 255. | 3 | | 0305.49 | - Smoked fish, including fillets, other than edible fish offal: Other | CC |
| 256. | 3 | | 0305.51 | - Dried fish, other than edible fish offal, whether or not salted but not smoked: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | CC |
| 257. | 3 | | 0305.52 | '- Dried fish, other than edible fish offal, whether or not salted but not smoked: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 258. | 3 | | 0305.53 | '- Dried fish, other than edible fish offal, whether or not salted but not smoked: Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | CC |
| 259. | 3 | | 0305.54 | '- Dried fish, other than edible fish offal, whether or not salted but not smoked: Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae) | |
| 260. | 3 | | 0305.59 | - Dried fish, other than edible fish offal, whether or not salted but not smoked: Other | CC |
| 261. | 3 | | 0305.61 | - Fish, salted but not dried or Smoked and fish in brine, other than edible fish offal: herrings (Clupea harengus, Clupea pallasii) | CC |
| 262. | 3 | | 0305.62 | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | CC |
| 263. | 3 | | 0305.63 | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | anchovies (Engraulis spp.) | |
| 264. | 3 | | 0305.64 | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | CC |
| 265. | 3 | | 0305.69 | - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: Other | CC |
| 266. | 3 | | 0305.72 | - Fish fins, heads, tails, maws and other edible fish offal: fish heads, tails and maws | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 267. | 3 | | 0305.79 | - Fish fins, heads, tails, maws and other edible fish offal: other | CC |
| | 3 | 0306 | | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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 | |
| 268. | 3 | | 0306.11 | - Frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | CC |
| 269. | 3 | | 0306.12 | - Frozen: lobsters (Homarus spp.) | CC |
| 270. | 3 | | 0306.14 | - Frozen: crabs | CC |
| 271. | 3 | | 0306.15 | - Frozen: Norway lobsters (Nephrops norvegicus) | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 272. | 3 | | 0306.16 | - Frozen: cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | CC |
| 273. | 3 | | 0306.17 | - Frozen: other shrimps and prawns | CC |
| 274. | 3 | | 0306.31 | - Live, fresh or chilled: Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.) | WO |
| 275. | 3 | | 0306.32 | - Live, fresh or chilled: Lobsters (Homarus spp.) | WO |
| 276. | 3 | | 0306.33 | - Live, fresh or chilled: Crabs | WO |
| 277. | 3 | | 0306.34 | - Live, fresh or chilled: Norway lobsters (Nephrops norvegicus) | WO |
| 278. | 3 | | 0306.35 | - Live, fresh or chilled: Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | WO |
| 279. | 3 | | 0306.36 | - Live, fresh or chilled: Other shrimps and prawns | WO |
| 280. | 3 | | 0306.39 | - Live, fresh or chilled: Other, including flours, meals and pellets of crustaceans, fit for human consumption | WO |
| 281. | 3 | | 0306.91 | - Other: Rock lobster and other sea crawfish | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | (Palinurus spp., Panulirus spp., Jasus spp.) | |
| 282. | 3 | | 0306.92 | - Other: Lobsters (Homarus spp.) | WO |
| 283. | 3 | | 0306.93 | - Other: Crabs | WO |
| 284. | 3 | | 0306.94 | - Other: Norway lobsters (Nephrops norvegicus) | WO |
| 285. | 3 | | 0306.95 | - Other: Shrimps and prawns | WO |
| | 3 | 0307 | | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption | |
| 286. | 3 | | 0307.11 | - Oysters: live, fresh or chilled | CC |
| 287. | 3 | | 0307.12 | - Oysters: Frozen | CC |
| 288. | 3 | | 0307.19 | - Oysters: Other | CC |
| 289. | 3 | | 0307.21 | - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: live, fresh or chilled | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 290. | 3 | | 0307.22 | - Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: Frozen | CC |
| 291. | 3 | | 0307.29 | - Scallops, including queen Scallops, of the genera Pecten, Chlamys or Placopecten: Other | CC |
| 292. | 3 | | 0307.31 | - Mussels (Mytilus spp., Perna spp.): live, fresh or chilled | CC |
| 293. | 3 | | 0307.32 | - Mussels (Mytilus spp., Perna spp.): Frozen | CC |
| 294. | 3 | | 0307.39 | - Mussels (Mytilus spp., Perna spp.): Other | CC |
| 295. | 3 | | 0307.42 | - Cuttle fish and squid: Live, fresh or chilled | CC |
| 296. | 3 | | 0307.43 | - Cuttle fish and squid: Frozen | CC |
| 297. | 3 | | 0307.49 | - Cuttle fish and squid: Other | CC |
| 298. | 3 | | 0307.51 | - Octopus (Octopus spp.): live, fresh or chilled | CC |
| 299. | 3 | | 0307.52 | - Octopus (Octopus spp.): Frozen | CC |
| 300. | 3 | | 0307.59 | - Octopus (Octopus spp.): Other | CC |
| 301. | 3 | | 0307.60 | - Snails, other than sea snails | CC |

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|---------------|----------------|-----------------------|---------------------------|--|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 302. | 3 | | 0307.71 | - Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): live, fresh or chilled | CC |
| 303. | 3 | | 0307.72 | - Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Frozen | CC |
| 304. | 3 | | 0307.79 | - Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Other | CC |
| 305. | 3 | | 0307.81 | - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Live, | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | fresh or chilled abalone (Haliotis spp.) | |
| 306. | 3 | | 0307.82 | - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Live, fresh or chilled stromboid conchs (Strombus spp.) | CC |
| 307. | 3 | | 0307.83 | - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Frozen abalone (Haliotis spp.) | CC |
| 308. | 3 | | 0307.84 | - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Frozen stromboid conchs (Strombus spp.) | CC |
| 309. | 3 | | 0307.87 | - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Other abalone (Haliotis spp.) | CC |
| 310. | 3 | | 0307.88 | - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Other stromboid conchs (Strombus spp.) | CC |
| 311. | 3 | | 0307.91 | - Other, including flours, meals and pellets, fit for human consumption: Live, fresh or chilled | CC |
| 312. | 3 | | 0307.92 | - Other, including flours, meals and pellets, fit for human consumption: Frozen | CC |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| 313. | 3 | | 0307.99 | - Other, including flours, meals and pellets, fit for human consumption: Other | CC |
| | 3 | 0308 | | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption | |
| 314. | 3 | | 0308.11 | - Sea cucumbers (Stichopus japonicus, Holothuroidea): live, fresh or chilled | CC |
| 315. | 3 | | 0308.12 | - Sea cucumbers (Stichopus japonicus, Holothuroidea): Frozen | CC |
| 316. | 3 | | 0308.19 | - Sea cucumbers (Stichopus japonicus, Holothuroidea): Other | CC |
| 317. | 3 | | 0308.21 | - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus | CC |

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|--------|------------------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | albus, Echinus esculentus): live, fresh or chilled | |
| 318. | 3 | | 0308.22 | - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): Frozen | CC |
| 319. | 3 | | 0308.29 | - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): Other | CC |
| 320. | 3 | | 0308.30 | - Jellyfish (Rhopilema spp.) | CC |
| 321. | 3 | | 0308.90 | - Other | CC |
| | CHAPTER 5 | | | PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| 322. | 5 | 0501 | 0501.00 | Human hair, unworked, whether or not washed or scoured; waste of human hair | WO |
| | 5 | 0502 | | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| 323. | 5 | | 0502.10 | - Pigs', hogs' or boars' bristles and hair and waste thereof | WO |
| 324. | 5 | | 0502.90 | - Other | WO |
| 325. | 5 | 0504 | 0504.00 | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked | WO |
| | 5 | 0505 | | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers | |
| 326. | 5 | | 0505.10 | - Feathers of a kind used for stuffing; down | WO |
| 327. | 5 | | 0505.90 | - Other | WO |
| | 5 | 0506 | | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | and waste of these products | |
| 328. | 5 | | 0506.10 | - Ossein and bones treated with acid | WO |
| 329. | 5 | | 0506.90 | - Other | WO |
| | 5 | 0507 | | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products | |
| 330. | 5 | | 0507.10 | - Ivory; ivory powder and waste | WO |
| 331. | 5 | | 0507.90 | - Other | WO |
| 332. | 5 | 0508 | 0508.00 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof | WO |
| 333. | 5 | 0510 | 0510.00 | Ambergris, castoreum, civet and musk; cantharides; bile, | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|---------------|------------------|-----------------------|---------------------------|--|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved | |
| | 5 | 0511 | | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption | |
| 334. | 5 | | 0511.10 | - Bovine semen | WO |
| 335. | 5 | | 0511.91 | - Other: products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 | WO |
| 336. | 5 | | 0511.99 | - Other: other | WO |
| | CHAPTER 6 | | | LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE | |
| | 6 | 0601 | | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | in flower; chicory plants and roots other than roots of heading 1212 | |
| 337. | 6 | | 0601.10 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | WO |
| 338. | 6 | | 0601.20 | - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | WO |
| | 6 | 0602 | | Other live plants (including their roots), cuttings and slips; mushroom spawn | |
| 339. | 6 | | 0602.10 | - Unrooted cuttings and slips | WO |
| 340. | 6 | | 0602.20 | - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | WO |
| 341. | 6 | | 0602.30 | - Rhododendrons and azaleas, grafted or not | WO |
| 342. | 6 | | 0602.40 | - Roses, grafted or not | WO |
| 343. | 6 | | 0602.90 | - Other | WO |
| | 6 | 0603 | | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | bleached, impregnated or otherwise prepared | |
| 344. | 6 | | 0603.11 | - Fresh: roses | WO |
| 345. | 6 | | 0603.12 | - Fresh: carnations | WO |
| 346. | 6 | | 0603.13 | - Fresh: orchids | WO |
| 347. | 6 | | 0603.14 | - Fresh: chrysanthemums | WO |
| 348. | 6 | | 0603.15 | - Fresh: lilies (Lillium spp.) | WO |
| 349. | 6 | | 0603.19 | - Fresh: other | WO |
| 350. | 6 | | 0603.90 | - Other | WO |
| | 6 | 0604 | | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | |
| 351. | 6 | | 0604.20 | - Fresh | WO |
| 352. | 6 | | 0604.90 | - Other | WO |
| | CHAPTER 7 | | | EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS | |
| | 7 | 0701 | | Potatoes, fresh or chilled | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 353. | 7 | | 0701.10 | - Seed | WO |
| 354. | 7 | | 0701.90 | - Other | WO |
| 355. | 7 | 0702 | 0702.00 | Tomatoes, fresh or chilled | WO |
| | 7 | 0703 | | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | |
| 356. | 7 | | 0703.10 | - Onions and shallots | WO |
| 357. | 7 | | 0703.20 | - Garlic | WO |
| 358. | 7 | | 0703.90 | - Leeks and other alliaceous vegetables | WO |
| | 7 | 0704 | | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled | |
| 359. | 7 | | 0704.10 | - Cauliflowers and headed broccoli | WO |
| 360. | 7 | | 0704.20 | - Brussels sprouts | WO |
| 361. | 7 | | 0704.90 | - Other | WO |
| | 7 | 0705 | | Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled | |
| 362. | 7 | | 0705.11 | - Lettuce: cabbage lettuce (head lettuce) | WO |
| 363. | 7 | | 0705.19 | - Lettuce: other | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 364. | 7 | | 0705.21 | - Chicory: witloof chicory (Cichorium intybus var. foliosum) | WO |
| 365. | 7 | | 0705.29 | - Chicory: other | WO |
| | 7 | 0706 | | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | |
| 366. | 7 | | 0706.10 | - Carrots and turnips | WO |
| 367. | 7 | | 0706.90 | - Other | WO |
| 368. | 7 | 0707 | 0707.00 | Cucumbers and gherkins, fresh or chilled. | WO |
| | 7 | 0708 | | Leguminous vegetables, shelled or unshelled, fresh or chilled | |
| 369. | 7 | | 0708.10 | - Peas (Pisum sativum) | WO |
| 370. | 7 | | 0708.20 | - Beans (Vigna spp., Phaseolus spp.) | WO |
| 371. | 7 | | 0708.90 | - Other leguminous vegetables | WO |
| | 7 | 0709 | | Other vegetables, fresh or chilled | |
| 372. | 7 | | 0709.20 | - Asparagus | WO |
| 373. | 7 | | 0709.30 | - Aubergines (egg-plants) | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 374. | 7 | | 0709.40 | - Celery other than celeriac | WO |
| 375. | 7 | | 0709.51 | - Mushrooms and truffles: mushrooms of the genus Agaricus | WO |
| 376. | 7 | | 0709.59 | - Mushrooms and truffles: other | WO |
| 377. | 7 | | 0709.60 | - Fruits of the genus Capsicum or of the genus Pimenta | WO |
| 378. | 7 | | 0709.70 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | WO |
| 379. | 7 | | 0709.91 | - Other: globe artichoke | WO |
| 380. | 7 | | 0709.92 | - Other: olives | WO |
| 381. | 7 | | 0709.93 | - Other: pumpkins, squash and gourds (Cucurbita spp.) | WO |
| 382. | 7 | | 0709.99 | - Other: other | WO |
| | 7 | 0710 | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen | |
| 383. | 7 | | 0710.10 | - Potatoes | WO |
| 384. | 7 | | 0710.21 | - Leguminous vegetables, shelled or unshelled: peas (Pisum sativum) | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 385. | 7 | | 0710.22 | - Leguminous vegetables, shelled or unshelled: beans (Vigna spp., Phaseolus spp.) | WO |
| 386. | 7 | | 0710.29 | - Leguminous vegetables, shelled or unshelled: other | WO |
| 387. | 7 | | 0710.30 | - Spinach, New Zealand spinach and orache spinach (garden spinach) | WO |
| 388. | 7 | | 0710.40 | - Sweet corn | WO |
| 389. | 7 | | 0710.80 | - Other vegetables | WO |
| 390. | 7 | | 0710.90 | - Mixtures of vegetables | CC or QVC40 |
| | 7 | 0711 | | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | |
| 391. | 7 | | 0711.20 | - Olives | WO |
| 392. | 7 | | 0711.40 | - Cucumbers and gherkins | WO |
| 393. | 7 | | 0711.51 | - Mushrooms and truffles: mushrooms of the genus Agaricus | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 394. | 7 | | 0711.59 | - Mushrooms and truffles: other | WO |
| 395. | 7 | | 0711.90 | - Other vegetables; mixtures of vegetables | CC or QVC40 |
| | 7 | 0712 | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared | |
| 396. | 7 | | 0712.20 | - Onions | WO |
| 397. | 7 | | 0712.31 | - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: mushrooms of the genus Agaricus | WO |
| 398. | 7 | | 0712.32 | - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: wood ears (Auricularia spp.) | WO |
| 399. | 7 | | 0712.33 | - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: jelly fungi (Tremella spp.) | WO |
| 400. | 7 | | 0712.39 | - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: other | WO |
| 401. | 7 | | 0712.90 | - Other vegetables; mixtures of vegetables | CC or QVC40 |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | 7 | 0713 | | Dried leguminous vegetables, shelled, whether or not skinned or split | |
| 402. | 7 | | 0713.10 | - Peas (<i>Pisum sativum</i>) | WO |
| 403. | 7 | | 0713.20 | - Chickpeas (<i>garbanzos</i>) | WO |
| 404. | 7 | | 0713.31 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek | WO |
| 405. | 7 | | 0713.32 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | WO |
| 406. | 7 | | 0713.33 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) | WO |
| 407. | 7 | | 0713.34 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): bambara beans (<i>Vigna subterranean</i> or <i>Voandzeia subterranean</i>) | WO |
| 408. | 7 | | 0713.35 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): cow peas (<i>Vigna unguiculata</i>) | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 409. | 7 | | 0713.39 | - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): other | WO |
| 410. | 7 | | 0713.40 | - Lentils | WO |
| 411. | 7 | | 0713.50 | - Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) | WO |
| 412. | 7 | | 0713.60 | - Pigeon peas (<i>Cajanus cajan</i>) | WO |
| 413. | 7 | | 0713.90 | - Other | WO |
| | 7 | 0714 | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | |
| 414. | 7 | | 0714.10 | - Manioc (cassava) | WO |
| 415. | 7 | | 0714.20 | - Sweet potatoes | WO |
| 416. | 7 | | 0714.30 | - Yams (<i>Dioscorea</i> spp.) | WO |
| 417. | 7 | | 0714.40 | - Taro (<i>Colocasia</i> spp.) | WO |
| 418. | 7 | | 0714.50 | - Yautia (<i>Xanthosoma</i> spp.) | WO |
| 419. | 7 | | 0714.90 | - Other | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | CHAPTER 8 | | | EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS | |
| | 8 | 0801 | | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled | |
| 420. | 8 | | 0801.11 | - Coconuts: desiccated | WO |
| 421. | 8 | | 0801.12 | - Coconuts: in the inner shell (endocarp) | WO |
| 422. | 8 | | 0801.19 | - Coconuts: other | WO |
| 423. | 8 | | 0801.21 | - Brazil nuts: in shell | WO |
| 424. | 8 | | 0801.22 | - Brazil nuts: shelled | WO |
| 425. | 8 | | 0801.31 | - Cashew nuts: in shell | WO |
| 426. | 8 | | 0801.32 | - Cashew nuts: shelled | WO |
| | 8 | 0802 | | Other nuts, fresh or dried, whether or not shelled or peeled | |
| 427. | 8 | | 0802.11 | - Almonds: in shell | WO |
| 428. | 8 | | 0802.12 | - Almonds: shelled | WO |
| 429. | 8 | | 0802.21 | - Hazelnuts or filberts (Corylus spp.): in shell | WO |
| 430. | 8 | | 0802.22 | - Hazelnuts or filberts (Corylus spp.): shelled | WO |
| 431. | 8 | | 0802.31 | - Walnuts: in shell | WO |
| 432. | 8 | | 0802.32 | - Walnuts: shelled | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 433. | 8 | | 0802.41 | - Chestnuts (Castanea spp.): in shell | WO |
| 434. | 8 | | 0802.42 | - Chestnuts (Castanea spp.): shelled | WO |
| 435. | 8 | | 0802.51 | - Pistachios: in shell | WO |
| 436. | 8 | | 0802.52 | - Pistachios: shelled | WO |
| 437. | 8 | | 0802.61 | - Macadamia nuts: in shell | WO |
| 438. | 8 | | 0802.62 | - Macadamia nuts: shelled | WO |
| 439. | 8 | | 0802.70 | - Kola nuts (Cola spp.) | WO |
| 440. | 8 | | 0802.80 | - Areca nuts | WO |
| 441. | 8 | | 0802.90 | - Other | WO |
| | 8 | 0803 | | Bananas, including plantains, fresh or dried | |
| 442. | 8 | | 0803.10 | - Plantains | WO |
| 443. | 8 | | 0803.90 | - Other | WO |
| | 8 | 0804 | | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | |
| 444. | 8 | | 0804.10 | - Dates | WO |
| 445. | 8 | | 0804.20 | - Figs | WO |
| 446. | 8 | | 0804.30 | - Pineapples | WO |
| 447. | 8 | | 0804.40 | - Avocados | WO |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 448. | 8 | | 0804.50 | - Guavas, mangoes and mangosteens | WO |
| | 8 | 0805 | | Citrus fruit, fresh or dried | |
| 449. | 8 | | 0805.10 | - Oranges | WO |
| 450. | 8 | | 0805.21 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Mandarins (including tangerines and satsumas) | WO |
| 451. | 8 | | 0805.22 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Clementines | WO |
| 452. | 8 | | 0805.29 | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Other | WO |
| 453. | 8 | | 0805.40 | - Grapefruit, including pomelos | WO |
| 454. | 8 | | 0805.50 | - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) | WO |
| 455. | 8 | | 0805.90 | - Other | WO |
| | 8 | 0806 | | Grapes, fresh or dried | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 456. | 8 | | 0806.10 | - Fresh | WO |
| 457. | 8 | | 0806.20 | - Dried | WO |
| | 8 | 0807 | | Melons (including watermelons) and papaws (papayas), fresh | |
| 458. | 8 | | 0807.11 | - Melons (including watermelons): watermelons | WO |
| 459. | 8 | | 0807.19 | - Melons (including watermelons): other | WO |
| 460. | 8 | | 0807.20 | - Pawpaws (papayas) | WO |
| | 8 | 0808 | | Apples, pears and quinces, fresh | |
| 461. | 8 | | 0808.10 | - Apples | WO |
| 462. | 8 | | 0808.30 | - Pears | WO |
| 463. | 8 | | 0808.40 | - Quinces | WO |
| | 8 | 0809 | | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh | |
| 464. | 8 | | 0809.10 | - Apricots | WO |
| 465. | 8 | | 0809.21 | - Cherries: sour cherries (Prunus cerasus) | WO |
| 466. | 8 | | 0809.29 | - Cherries: other | WO |
| 467. | 8 | | 0809.30 | - Peaches, including nectarines | WO |
| 468. | 8 | | 0809.40 | - Plums and sloes | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | 8 | 0810 | | Other fruit, fresh | |
| 469. | 8 | | 0810.10 | - Strawberries | WO |
| 470. | 8 | | 0810.20 | - Raspberries, blackberries, mulberries and loganberries | WO |
| 471. | 8 | | 0810.30 | - Black, white or red currants and gooseberries | WO |
| 472. | 8 | | 0810.40 | - Cranberries, bilberries and other fruits of the genus Vaccinium | WO |
| 473. | 8 | | 0810.50 | - Kiwifruit | WO |
| 474. | 8 | | 0810.60 | - Durians | WO |
| 475. | 8 | | 0810.70 | - Persimmons | WO |
| 476. | 8 | | 0810.90 | - Other | WO |
| | 8 | 0811 | | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter | |
| 477. | 8 | | 0811.10 | - Strawberries | CTH |
| 478. | 8 | | 0811.20 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | CTH |
| 479. | 8 | | 0811.90 | - Other | CTH |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|------------------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | 8 | 0812 | | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | |
| 480. | 8 | | 0812.10 | - Cherries | CTH |
| 481. | 8 | | 0812.90 | - Other | CTH |
| | 8 | 0813 | | Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter | |
| 482. | 8 | | 0813.10 | - Apricots | CTH |
| 483. | 8 | | 0813.20 | - Prunes | CTH |
| 484. | 8 | | 0813.30 | - Apples | CTH |
| 485. | 8 | | 0813.40 | - Other fruit | CTH |
| 486. | 8 | | 0813.50 | - Mixtures of nuts or dried fruits of this Chapter | CTH |
| | CHAPTER 9 | | | COFFEE, TEA, MATÉ AND SPICES | |
| | 9 | 0901 | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | coffee substitutes containing coffee in any proportion | |
| 487. | 9 | | 0901.11 | - Coffee, not roasted: not decaffeinated | WO |
| | 9 | 0902 | | Tea, whether or not flavoured | |
| 488. | 9 | | 0902.10 | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | WO |
| 489. | 9 | | 0902.20 | - Other green tea (not fermented) | WO |
| 490. | 9 | 0903 | 0903.00 | Maté | WO |
| | 9 | 0904 | | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta | |
| 491. | 9 | | 0904.11 | - Pepper: neither crushed nor ground | WO |
| 492. | 9 | | 0904.12 | - Pepper: crushed or ground | WO |
| 493. | 9 | | 0904.21 | - Fruits of the genus Capsicum or of the genus Pimenta: dried, neither crushed nor ground | WO |
| 494. | 9 | | 0904.22 | - Fruits of the genus Capsicum or of the | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | genus Pimenta: crushed or ground | |
| | 9 | 0905 | | Vanilla | |
| 495. | 9 | | 0905.10 | - Neither crushed nor ground | WO |
| 496. | 9 | | 0905.20 | - Crushed or ground | WO |
| | 9 | 0906 | | Cinnamon and cinnamon-tree flowers | |
| 497. | 9 | | 0906.11 | - Neither crushed nor ground: cinnamon (Cinnamomum zeylanicum Blume) | WO |
| 498. | 9 | | 0906.19 | - Neither crushed nor ground: other | WO |
| 499. | 9 | | 0906.20 | - Crushed or ground | WO |
| | 9 | 0907 | | Cloves (whole fruit, cloves and stems) | |
| 500. | 9 | | 0907.10 | - Neither crushed nor ground | WO |
| 501. | 9 | | 0907.20 | - Crushed or ground | WO |
| | 9 | 0908 | | Nutmeg, mace and cardamoms | |
| 502. | 9 | | 0908.11 | - Nutmeg: neither crushed nor ground | WO |
| 503. | 9 | | 0908.12 | - Nutmeg: crushed or ground | WO |
| 504. | 9 | | 0908.21 | - Mace: neither crushed nor ground | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 505. | 9 | | 0908.22 | - Mace: crushed or ground | WO |
| 506. | 9 | | 0908.31 | - Cardamoms: neither crushed nor ground | WO |
| 507. | 9 | | 0908.32 | - Cardamoms: crushed or ground | WO |
| | 9 | 0909 | | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries | |
| 508. | 9 | | 0909.21 | - Seeds of coriander: neither crushed nor ground | WO |
| 509. | 9 | | 0909.22 | - Seeds of coriander: crushed or ground | WO |
| 510. | 9 | | 0909.31 | - Seeds of cumin: neither crushed nor ground | WO |
| 511. | 9 | | 0909.32 | - Seeds of cumin: crushed or ground | WO |
| 512. | 9 | | 0909.61 | - Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground | WO |
| 513. | 9 | | 0909.62 | - Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground | WO |
| | 9 | 0910 | | Ginger, saffron, turmeric (curcuma), | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|-------------------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | thyme, bay leaves, curry and other spices | |
| 514. | 9 | | 0910.11 | - Ginger: neither crushed nor ground | WO |
| 515. | 9 | | 0910.12 | - Ginger: crushed or ground | WO |
| 516. | 9 | | 0910.20 | - Saffron | WO |
| 517. | 9 | | 0910.30 | - Turmeric (curcuma) | WO |
| 518. | 9 | | 0910.91 | - Other spices: mixtures referred to in Note 1 (b) to this Chapter | WO or QVC40 |
| 519. | 9 | | 0910.99 | - Other spices: other | WO or QVC40 |
| | CHAPTER 10 | | | CEREALS | |
| | 10 | 1001 | | Wheat and meslin | |
| 520. | 10 | | 1001.11 | - Durum wheat: seed | WO |
| 521. | 10 | | 1001.19 | - Durum wheat: other | WO |
| 522. | 10 | | 1001.91 | - Other: seed | WO |
| 523. | 10 | | 1001.99 | - Other: other | WO |
| | 10 | 1002 | | Rye | |
| 524. | 10 | | 1002.10 | - Seed | WO |
| 525. | 10 | | 1002.90 | - Other | WO |
| | 10 | 1003 | | Barley | |
| 526. | 10 | | 1003.10 | - Seed | WO |
| 527. | 10 | | 1003.90 | - Other | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | 10 | 1004 | | Oats | |
| 528. | 10 | | 1004.10 | - Seed | WO |
| 529. | 10 | | 1004.90 | - Other | WO |
| | 10 | 1005 | | Maize (corn) | |
| 530. | 10 | | 1005.10 | - Seed | WO |
| 531. | 10 | | 1005.90 | - Other | WO |
| | 10 | 1006 | | Rice | |
| 532. | 10 | | 1006.10 | - Rice in the husk (paddy or rough) | WO |
| 533. | 10 | | 1006.20 | - Husked (brown) rice | WO |
| 534. | 10 | | 1006.30 | - Semi-milled or wholly milled rice, whether or not polished or glazed | WO |
| 535. | 10 | | 1006.40 | - Broken rice | WO |
| | 10 | 1007 | | Grain sorgham | |
| 536. | 10 | | 1007.10 | - Seed | WO |
| 537. | 10 | | 1007.90 | - Other | WO |
| | 10 | 1008 | | Buckwheat, millet and canary seeds; other cereals | |
| 538. | 10 | | 1008.10 | - Buckwheat | WO |
| 539. | 10 | | 1008.21 | - Millet: seed | WO |
| 540. | 10 | | 1008.29 | - Millet: other | WO |
| 541. | 10 | | 1008.30 | - Canary seed | WO |
| 542. | 10 | | 1008.40 | - Fonio (Digitaria spp.) | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|-------------------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 543. | 10 | | 1008.50 | - Quinoa (Chenopodium quinoa) | WO |
| 544. | 10 | | 1008.60 | - Triticale | WO |
| 545. | 10 | | 1008.90 | - Other cereals | WO |
| | CHAPTER 11 | | | PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN | |
| | 11 | 1107 | | Malt, whether or not roasted | |
| 546. | 11 | | 1107.10 | - Not roasted | WO |
| | 11 | 1108 | | Starches; inulin | |
| 547. | 11 | | 1108.11 | - Starches: wheat starch | WO |
| 548. | 11 | | 1108.12 | - Starches: maize (corn) starch | WO |
| 549. | 11 | | 1108.13 | - Starches: potato starch | WO |
| 550. | 11 | | 1108.14 | - Starches: manioc (cassava) starch | WO |
| 551. | 11 | | 1108.19 | - Starches: other starches | WO |
| 552. | 11 | | 1108.20 | - Inulin | WO |
| 553. | 11 | 1109 | 1109.00 | Wheat gluten, whether or not dried | WO |
| | CHAPTER 12 | | | OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | OR MEDICINAL PLANTS; STRAW AND FODDER | |
| | 12 | 1201 | | Soya beans, whether or not broken | |
| 554. | 12 | | 1201.10 | - Seed | WO |
| 555. | 12 | | 1201.90 | - Other | WO |
| | 12 | 1202 | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | |
| 556. | 12 | | 1202.30 | - Seed | WO |
| 557. | 12 | | 1202.41 | - Other: in shell | WO |
| 558. | 12 | | 1202.42 | - Other: shelled, whether or not broken | WO |
| 559. | 12 | 1203 | 1203.00 | Copra | WO |
| 560. | 12 | 1204 | 1204.00 | Linseed, whether or not broken | WO |
| | 12 | 1205 | | Rape or colza seeds, whether or not broken | |
| 561. | 12 | | 1205.10 | - Low erucic acid rape or colza seeds | WO |
| 562. | 12 | | 1205.90 | - Other | WO |
| 563. | 12 | 1206 | 1206.00 | Sunflower seeds, whether or not broken | WO |
| | 12 | 1207 | | Other oil seeds and oleaginous fruits, whether or not broken | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 564. | 12 | | 1207.10 | - Palm nuts and kernels | WO |
| 565. | 12 | | 1207.21 | - Cotton seeds: seed | WO |
| 566. | 12 | | 1207.29 | - Cotton seeds: other | WO |
| 567. | 12 | | 1207.30 | - Castor oil seeds | WO |
| 568. | 12 | | 1207.40 | - Sesamum seeds | WO |
| 569. | 12 | | 1207.50 | - Mustard seeds | WO |
| 570. | 12 | | 1207.60 | - Safflower (Carthamus tinctorius) seeds | WO |
| 571. | 12 | | 1207.70 | - Melon seeds | WO |
| 572. | 12 | | 1207.91 | - Other: poppy seeds | WO |
| 573. | 12 | | 1207.99 | - Other: other | WO |
| | 12 | 1208 | | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard | |
| 574. | 12 | | 1208.10 | - Of soya beans | WO |
| 575. | 12 | | 1208.90 | - Other | WO |
| | 12 | 1209 | | Seeds, fruit and spores, of a kind used for sowing | |
| 576. | 12 | | 1209.10 | - Sugar beet seeds | WO |
| 577. | 12 | | 1209.21 | - Seeds of forage plants: lucerne (alfalfa) seeds | WO |
| 578. | 12 | | 1209.22 | - Seeds of forage plants: clover (Trifolium spp.) seeds | WO |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 579. | 12 | | 1209.23 | - Seeds of forage plants: fescue seeds | WO |
| 580. | 12 | | 1209.24 | - Seeds of forage plants: Kentucky blue grass (Poa pratensis L.) seeds | WO |
| 581. | 12 | | 1209.25 | - Seeds of forage plants: rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds | WO |
| 582. | 12 | | 1209.29 | - Seeds of forage plants: other | WO |
| 583. | 12 | | 1209.30 | - Seeds of herbaceous plants cultivated principally for their flowers | WO |
| 584. | 12 | | 1209.91 | - Other: vegetable seeds | WO |
| 585. | 12 | | 1209.99 | - Other: other | WO |
| | 12 | 1210 | | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin | |
| 586. | 12 | | 1210.10 | - Hop cones, neither ground nor powdered nor in the form of pellets | WO |
| 587. | 12 | | 1210.20 | - Hop cones, ground, powdered or in the form of pellets; lupulin | WO |
| | 12 | 1211 | | Plants and parts of plants (including seeds and fruits), of a kind | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered | |
| 588. | 12 | | 1211.20 | - Ginseng roots | WO |
| 589. | 12 | | 1211.30 | - Coca leaf | WO |
| 590. | 12 | | 1211.40 | - Poppy straw | WO |
| 591. | 12 | | 1211.50 | - Ephedra | WO |
| 592. | 12 | | 1211.90 | - Other | WO |
| | 12 | 1212 | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|-------------------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 593. | 12 | | 1212.21 | - Seaweeds and other algae: fit for human consumption | WO |
| 594. | 12 | | 1212.29 | - Seaweeds and other algae: other | WO |
| 595. | 12 | | 1212.91 | - Other: sugar beet | WO |
| 596. | 12 | | 1212.92 | - Other: locust beans (carob) | WO |
| 597. | 12 | | 1212.93 | - Other: sugar cane | WO |
| 598. | 12 | | 1212.94 | - Other: chicory roots | WO |
| 599. | 12 | | 1212.99 | - Other: other | WO |
| 600. | 12 | 1213 | 1213.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | WO |
| | 12 | 1214 | | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets | |
| 601. | 12 | | 1214.10 | - Lucerne (alfalfa) meal and pellets | CC |
| | CHAPTER 14 | | | VEGETABLE PLAINTING MATERIALS; VEGETABLE | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|-------------------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED | |
| | 14 | 1401 | | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) | |
| 602. | 14 | | 1401.10 | - Bamboos | WO |
| 603. | 14 | | 1401.20 | - Rattans | WO |
| 604. | 14 | | 1401.90 | - Other | WO |
| | 14 | 1404 | | Vegetable products not elsewhere specified or included | |
| 605. | 14 | | 1404.20 | - Cotton linters | WO |
| 606. | 14 | | 1404.90 | - Other | WO |
| | CHAPTER 15 | | | ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES | |
| | 15 | 1504 | | Fats and oils and their fractions, of fish or marine mammals, | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|-------------------|----------------|--------------------|---|----------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | whether or not refined, but not chemically modified | |
| 607. | 15 | | 1504.20 | - Fats and oils and their fractions, of fish, other than liver oils | CC |
| 608. | 15 | 1505 | 1505.00 | Wool grease and fatty substances derived therefrom (including lanolin) | CC |
| | 15 | 1509 | | Olive oil and its fractions, whether or not refined, but not chemically modified | |
| 609. | 15 | | 1509.10 | - Virgin | WO |
| 610. | 15 | | 1509.90 | - Other | WO |
| | CHAPTER 16 | | | PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES | |
| 611. | 16 | 1601 | 1601.00 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | CC except HS 2 and 3 |
| | 16 | 1602 | | Other prepared or preserved meat, meat offal or blood | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|----------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 612. | 16 | | 1602.10 | - Homogenised preparations | CC |
| 613. | 16 | | 1602.20 | - Of liver of any animal | CC except HS 2 and 3 |
| 614. | 16 | | 1602.31 | - Of poultry of heading 0105: of turkeys | CC |
| 615. | 16 | | 1602.32 | - Of poultry of heading 0105: of fowls of the species Gallus domesticus | CC except HS 2 and 3 |
| 616. | 16 | | 1602.39 | - Of poultry of heading 0105: other | CC except HS 2 and 3 |
| 617. | 16 | | 1602.41 | - Of swine: hams and cuts thereof | CC |
| 618. | 16 | | 1602.42 | - Of swine: shoulders and cuts thereof | CC |
| 619. | 16 | | 1602.49 | - Of swine: other, including mixtures | CC except HS 2 and 3 |
| 620. | 16 | | 1602.50 | - Of bovine animals | CC except HS 2 and 3 |
| 621. | 16 | | 1602.90 | - Other, including preparations of blood of any animal | CC except HS 2 and 3 |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|-------------------|----------------|--------------------|--|----------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 622. | 16 | 1603 | 1603.00 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | CC except HS 2 and 3 |
| | CHAPTER 17 | | | SUGARS AND SUGAR CONFECTIONERY | |
| | 17 | 1702 | | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | |
| 623. | 17 | | 1702.11 | - Lactose and lactose syrup: containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter | CC |
| | CHAPTER 19 | | | PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS | |
| | 19 | 1901 | | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included | |
| 624. | 19 | | 1901.10 | - Preparations suitable for infants or young children, put up for retail sale | CC |
| 625. | 19 | | 1901.20 | - Mixes and doughs for the preparation of bakers' wares of heading 1905 | CC |
| 626. | 19 | | 1901.90 | - Other | CC |
| | 19 | 1902 | | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; | |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | couscous, whether or not prepared | |
| 627. | 19 | | 1902.11 | - Uncooked pasta, not stuffed or otherwise prepared: containing eggs | CC |
| 628. | 19 | | 1902.19 | - Uncooked pasta, not stuffed or otherwise prepared: other | CC |
| 629. | 19 | | 1902.20 | - Stuffed pasta, whether or not cooked or otherwise prepared | CC |
| 630. | 19 | | 1902.30 | - Other pasta | CC |
| 631. | 19 | | 1902.40 | - Couscous | CC |
| | 19 | 1904 | | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | |
| 632. | 19 | | 1904.10 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | CC |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|---------------|-------------------|-----------------------|---------------------------|--|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 633. | 19 | | 1904.30 | - Bulgur wheat | CC |
| 634. | 19 | | 1904.90 | - Other | CC |
| | 19 | 1905 | | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | |
| 635. | 19 | | 1905.10 | - Crispbread | CTH |
| | CHAPTER 21 | | | MISCELLANEOUS EDIBLE PREPARATIONS | |
| | 21 | 2101 | | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | |
| 636. | 21 | | 2101.11 | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or | CC |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | concentrates or with a basis of coffee: extracts, essences and concentrates | |
| 637. | 21 | | 2101.12 | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: preparations with a basis of extracts, essences or concentrates or with a basis of coffee | CC |
| 638. | 21 | | 2101.20 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté | CC |
| 639. | 21 | | 2101.30 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | CC |
| | 21 | 2102 | | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 640. | 21 | | 2102.10 | - Active yeasts | CC |
| 641. | 21 | | 2102.20 | - Inactive yeasts; other single-cell micro-organisms, dead | CC |
| 642. | 21 | | 2102.30 | - Prepared baking powders | CC |
| | CHAPTER 22 | | | BEVERAGES, SPIRITS AND VINEGAR | |
| | 22 | 2201 | | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | |
| 643. | 22 | | 2201.10 | - Mineral waters and aerated waters | WO |
| 644. | 22 | | 2201.90 | - Other | WO |
| | CHAPTER 41 | | | RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER | |
| | 41 | 4101 | | Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | prepared), whether or not dehaired or split | |
| 645. | 41 | | 4101.20 | - Whole hides and skins, unsplit, 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 | CC |
| 646. | 41 | | 4101.50 | - Whole hides and skins, of a weight exceeding 16 kg | CC |
| 647. | 41 | | 4101.90 | - Other, including butts, bends and bellies | CC |
| | 41 | 4102 | | 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 | |
| 648. | 41 | | 4102.10 | - With wool on | CC |
| 649. | 41 | | 4102.21 | - Without wool on: pickled | CC |
| 650. | 41 | | 4102.29 | - Without wool on: other | CC |
| | 41 | 4103 | | Other raw hides and skins (fresh, or salted, | |

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|---------------|-------------------|-----------------------|---------------------------|---|----------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | 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 | |
| 651. | 41 | | 4103.20 | - Of reptiles | CC |
| 652. | 41 | | 4103.30 | - Of swine | CC |
| 653. | 41 | | 4103.90 | - Other | CC |
| | CHAPTER 43 | | | FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF | |
| | 43 | 4301 | | Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103 | |
| 654. | 43 | | 4301.10 | - Of mink, whole, with or without head, tail or paws | CC |
| 655. | 43 | | 4301.30 | - Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or | CC |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | Tibetan lamb, whole, with or without head, tail or paws | |
| 656. | 43 | | 4301.60 | - Of fox, whole, with or without head, tail or paws | CC |
| 657. | 43 | | 4301.80 | - Other furskins, whole, with or without head, tail or paws | CC |
| 658. | 43 | | 4301.90 | - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use | CC |
| | CHAPTER 47 | | | PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD | |
| | 47 | 4707 | | Recovered (waste and scrap) paper or paperboard | |
| 659. | 47 | | 4707.10 | - Unbleached kraft paper or paperboard or corrugated paper or paperboard | CC |
| 660. | 47 | | 4707.20 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | CC |
| 661. | 47 | | 4707.30 | - Paper or paperboard made mainly of | CC |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | mechanical pulp (for example, newspapers, journals and similar printed matter) | |
| 662. | 47 | | 4707.90 | - Other, including unsorted waste and scrap | CC |
| | CHAPTER 50 | | | SILK Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix. | |
| 663. | 50 | 5001 | 5001.00 | Silk-worm cocoons suitable for reeling | WO |
| 664. | 50 | 5002 | 5002.00 | Raw silk (not thrown) | WO |
| 665. | 50 | 5003 | 5003.00 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock) | WO |
| | CHAPTER 52 | | | COTTON Chapter Note: For the purposes of this Chapter, if a claim for origin is based on | |

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|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix | |
| 666. | 52 | 5201 | 5201.00 | Cotton, not carded or combed | WO |
| | 52 | 5202 | | Cotton waste (including yarn waste and garnetted stock) | |
| 667. | 52 | | 5202.10 | - Yarn waste (including thread waste) | WO |
| 668. | 52 | | 5202.91 | - Other: garnetted stock | WO |
| 669. | 52 | | 5202.99 | - Other: other | WO |
| 670. | 52 | 5203 | 5203.00 | Cotton, carded or combed | WO |
| | 71 | 7113 | | Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal | |
| 671. | 71 | | 7113.11 | - Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal | CTSH + QVC 1.5% |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 672. | 71 | | 7113.19 | - Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal | CTSH + QVC 1.5% |
| 673. | 71 | | 7113.20 | - Of base metal clad with precious metal | CTSH + QVC 1.5% |
| | 71 | 7114 | | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal | |
| 674. | 71 | | 7114.11 | - Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal | CTSH + QVC 1.5% |
| 675. | 71 | | 7114.19 | - Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal | CTSH + QVC 1.5% |
| 676. | 71 | | 7114.20 | - Of base metal clad with precious metal | CTSH + QVC 1.5% |
| | 71 | | | Imitation jewellery | |

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|--------|-------------------|----------------|--------------------|---|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 677. | | | 7117.11 | - Of base metal, whether or not plated with precious metal: cuff-links and studs | CTSH + QVC 1.5% |
| 678. | | | 7117.19 | - Of base metal, whether or not plated with precious metal: other | CTSH + QVC 1.5% |
| 679. | | | 7117.90 | - Other | CTSH + QVC 1.5% |
| | CHAPTER 72 | | | IRON AND STEEL | |
| | 72 | 7206 | | Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203) | |
| 680. | 72 | | 7206.10 | - Ingots | Melt and pour in the Parties |
| 681. | 72 | | 7206.90 | - Other | Melt and pour in the Parties |
| | 72 | 7207 | | Semi-finished products of iron or non-alloy steel | |
| 682. | 72 | | 7207.11 | - Containing by weight less than 0.25 % of carbon: of rectangular (including square) cross-section, the width | Melt and pour in the Parties |

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|--------|---------|----------------|--------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | measuring less than twice the thickness | |
| 683. | 72 | | 7207.12 | - Containing by weight less than 0.25 % of carbon: other, of rectangular (other than square) cross-section | Melt and pour in the Parties |
| 684. | 72 | | 7207.19 | - Containing by weight less than 0.25 % of carbon: other | Melt and pour in the Parties |
| 685. | 72 | | 7207.20 | - Containing by weight 0.25 % or more of carbon | Melt and pour in the Parties |
| | 72 | 7208 | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated | |
| 686. | 72 | | 7208.10 | - In coils, not further worked than hot-rolled, with patterns in relief | Melt and pour in the Parties |
| 687. | 72 | | 7208.26 | - Other, in coils, not further worked than hot-rolled, pickled: of a thickness of 3 mm or more but less than 4.75 mm | Melt and pour in the Parties |
| 688. | 72 | | 7208.27 | - Other, in coils, not further worked than hot-rolled, pickled: of a | Melt and pour in |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|---------------|----------------|-----------------------|---------------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | thickness of less than 3 mm | the Parties |
| 689. | 72 | | 7208.36 | - Other, in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm | Melt and pour in the Parties |
| 690. | 72 | | 7208.37 | - Other, in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm | Melt and pour in the Parties |
| 691. | 72 | | 7208.38 | - Other, in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm | Melt and pour in the Parties |
| 692. | 72 | | 7208.39 | - Other, in coils, not further worked than hot-rolled: of a thickness of less than 3 mm | Melt and pour in the Parties |
| 693. | 72 | | 7208.40 | - Not in coils, not further worked than hot-rolled, with patterns in relief | Melt and pour in the Parties |
| 694. | 72 | | 7208.51 | - Other, not in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm | Melt and pour in the Parties |
| 695. | 72 | | 7208.52 | - Other, not in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm | Melt and pour in the Parties |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 696. | 72 | | 7208.53 | - Other, not in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm | Melt and pour in the Parties |
| 697. | 72 | | 7208.54 | - Other, not in coils, not further worked than hot-rolled: of a thickness of less than 3 mm | Melt and pour in the Parties |
| | 72 | 7209 | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated | |
| 698. | 72 | | 7209.15 | - In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more | Melt and pour in the Parties |
| 699. | 72 | | 7209.16 | - In coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm | Melt and pour in the Parties |
| 700. | 72 | | 7209.17 | - In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm | Melt and pour in the Parties |
| 701. | 72 | | 7209.18 | - In coils, not further worked than cold-rolled (cold-reduced): of a | Melt and pour in |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | thickness of less than 0.5 mm | the Parties |
| 702. | 72 | | 7209.25 | - Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more | Melt and pour in the Parties |
| 703. | 72 | | 7209.26 | - Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm | Melt and pour in the Parties |
| 704. | 72 | | 7209.27 | - Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm | Melt and pour in the Parties |
| 705. | 72 | | 7209.28 | - Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm | Melt and pour in the Parties |
| | 72 | 7210 | | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated | |
| 706. | 72 | | 7210.11 | - Plated or coated with tin: of a thickness of 0.5 mm or more | Melt and pour in the Parties |

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|---------------|----------------|-----------------------|---------------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 707. | 72 | | 7210.12 | - Plated or coated with tin: of a thickness of less than 0.5 mm | Melt and pour in the Parties |
| 708. | 72 | | 7210.20 | - Plated or coated with lead, including terne-plate | Melt and pour in the Parties |
| 709. | 72 | | 7210.30 | - Electrolytically plated or coated with zinc | Melt and pour in the Parties |
| 710. | 72 | | 7210.41 | - Otherwise plated or coated with zinc: corrugated | Melt and pour in the Parties |
| 711. | 72 | | 7210.49 | - Otherwise plated or coated with zinc: other | Melt and pour in the Parties |
| 712. | 72 | | 7210.50 | - Plated or coated with chromium oxides or with chromium and chromium oxides | Melt and pour in the Parties |
| 713. | 72 | | 7210.61 | - Plated or coated with aluminium: plated or coated with aluminium-zinc alloys | Melt and pour in the Parties |
| 714. | 72 | | 7210.69 | - Plated or coated with aluminium: other | Melt and pour in the Parties |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 715. | 72 | | 7210.70 | - Painted, varnished or coated with plastics | Melt and pour in the Parties |
| | 72 | 7211 | | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated | |
| 716. | 72 | | 7211.13 | - Not further worked than hot-rolled: rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief | Melt and pour in the Parties |
| 717. | 72 | | 7211.14 | - Not further worked than hot-rolled: other, of a thickness of 4.75 mm or more | Melt and pour in the Parties |
| 718. | 72 | | 7211.19 | - Not further worked than hot-rolled: other | Melt and pour in the Parties |
| 719. | 72 | | 7211.23 | - Not further worked than cold-rolled (cold-reduced): containing by weight less than 0.25 % of carbon | Melt and pour in the Parties |

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|--------|---------|----------------|--------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 720. | 72 | | 7211.29 | - Not further worked than cold-rolled (cold-reduced): other | Melt and pour in the Parties |
| 721. | 72 | | 7211.90 | - Other | Melt and pour in the Parties |
| | 72 | 7212 | | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated | |
| 722. | 72 | | 7212.10 | - Plated or coated with tin | Melt and pour in the Parties |
| 723. | 72 | | 7212.20 | - Electrolytically plated or coated with zinc | Melt and pour in the Parties |
| 724. | 72 | | 7212.30 | - Otherwise plated or coated with zinc | Melt and pour in the Parties |
| 725. | 72 | | 7212.40 | - Painted, varnished or coated with plastics | Melt and pour in the Parties |
| 726. | 72 | | 7212.50 | - Otherwise plated or coated | Melt and pour in the Parties |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 727. | 72 | | 7212.60 | - Clad | Melt and pour in the Parties |
| | 72 | 7213 | | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel | |
| 728. | 72 | | 7213.10 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process | Melt and pour in the Parties |
| 729. | 72 | | 7213.20 | - Other, of free-cutting steel | Melt and pour in the Parties |
| 730. | 72 | | 7213.91 | - Other: of circular cross-section measuring less than 14 mm in diameter | Melt and pour in the Parties |
| 731. | 72 | | 7213.99 | - Other: other | Melt and pour in the Parties |
| | 72 | 7214 | | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 732. | 72 | | 7214.10 | - Forged | Melt and pour in the Parties |
| 733. | 72 | | 7214.20 | - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | Melt and pour in the Parties |
| 734. | 72 | | 7214.30 | - Other, of free-cutting steel | Melt and pour in the Parties |
| 735. | 72 | | 7214.91 | - Other: of rectangular (other than square) cross-section | Melt and pour in the Parties |
| 736. | 72 | | 7214.99 | - Other: other | Melt and pour in the Parties |
| | 72 | 7215 | | Other bars and rods of iron or non-alloy steel | |
| 737. | 72 | | 7215.10 | - Of free-cutting steel, not further worked than cold-formed or cold-finished | Melt and pour in the Parties |
| 738. | 72 | | 7215.50 | - Other, not further worked than cold-formed or cold-finished | Melt and pour in the Parties |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 739. | 72 | | 7215.90 | - Other | Melt and pour in the Parties |
| | 72 | 7216 | | Angles, shapes and sections of iron or non-alloy steel | |
| 740. | 72 | | 7216.10 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | Melt and pour in the Parties |
| 741. | 72 | | 7216.21 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: L sections | Melt and pour in the Parties |
| 742. | 72 | | 7216.22 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: T sections | Melt and pour in the Parties |
| 743. | 72 | | 7216.31 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: U sections | Melt and pour in the Parties |
| 744. | 72 | | 7216.32 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of | Melt and pour in |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | 80 mm or more: I sections | the Parties |
| 745. | 72 | | 7216.33 | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: H sections | Melt and pour in the Parties |
| 746. | 72 | | 7216.40 | - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more | Melt and pour in the Parties |
| 747. | 72 | | 7216.50 | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded | Melt and pour in the Parties |
| 748. | 72 | | 7216.61 | - Angles, shapes and sections, not further worked than cold-formed or cold-finished: obtained from flat-rolled products | Melt and pour in the Parties |
| 749. | 72 | | 7216.91 | - Other: cold-formed or cold-finished from flat-rolled products | Melt and pour in the Parties |
| 750. | 72 | | 7216.99 | - Other: other | Melt and pour in the Parties |
| | 72 | 7217 | | Wire of iron or non-alloy steel | |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 751. | 72 | | 7217.10 | - Not plated or coated, whether or not polished | Melt and pour in the Parties |
| 752. | 72 | | 7217.20 | - Plated or coated with zinc | Melt and pour in the Parties |
| 753. | 72 | | 7217.30 | - Plated or coated with other base metals | Melt and pour in the Parties |
| 754. | 72 | | 7217.90 | - Other | Melt and pour in the Parties |
| | 72 | 7218 | | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel | |
| 755. | 72 | | 7218.10 | - Ingots and other primary forms | Melt and pour in the Parties |
| 756. | 72 | | 7218.91 | - Other: of rectangular (other than square) cross-section | Melt and pour in the Parties |
| 757. | 72 | | 7218.99 | - Other: other | Melt and pour in the Parties |

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|--------|---------|----------------|--------------------|---|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | 72 | 7219 | | Flat-rolled products of stainless steel, of a width of 600 mm or more | |
| 758. | 72 | | 7219.12 | - Not further worked than hot-rolled, in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm | Melt and pour in the Parties |
| 759. | 72 | | 7219.13 | - Not further worked than hot-rolled, in coils: of a thickness of 3 mm or more but less than 4.75 mm | Melt and pour in the Parties |
| 760. | 72 | | 7219.14 | - Not further worked than hot-rolled, in coils: of a thickness of less than 3 mm | Melt and pour in the Parties |
| 761. | 72 | | 7219.21 | - Not further worked than hot-rolled, not in coils: of a thickness exceeding 10 mm | Melt and pour in the Parties |
| 762. | 72 | | 7219.22 | - Not further worked than hot-rolled, not in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm | Melt and pour in the Parties |
| 763. | 72 | | 7219.23 | - Not further worked than hot-rolled, not in coils: of a thickness of 3 mm or more but less than 4.75 mm | Melt and pour in the Parties |

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| (1) | (2) | (3) | (4) | (5) | (6) |
| 764. | 72 | | 7219.24 | - Not further worked than hot-rolled, not in coils: of a thickness of less than 3 mm | Melt and pour in the Parties |
| 765. | 72 | | 7219.31 | - Not further worked than cold-rolled (cold-reduced): of a thickness of 4.75 mm or more | Melt and pour in the Parties |
| 766. | 72 | | 7219.32 | - Not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more but less than 4.75 mm | Melt and pour in the Parties |
| 767. | 72 | | 7219.34 | - Not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm | Melt and pour in the Parties |
| 768. | 72 | | 7219.35 | - Not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm | Melt and pour in the Parties |
| | 72 | 7220 | | Flat-rolled products of stainless steel, of a width of less than 600 mm | |
| 769. | 72 | | 7220.11 | - Not further worked than hot-rolled: of a thickness of 4.75 mm or more | Melt and pour in the Parties |
| 770. | 72 | | 7220.12 | - Not further worked than hot-rolled: of a thickness of less than 4.75 mm | Melt and pour in |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | the Parties |
| 771. | 72 | | 7220.20 | - Not further worked than cold-rolled (cold-reduced) | Melt and pour in the Parties |
| 772. | 72 | | 7220.90 | - Other | Melt and pour in the Parties |
| 773. | 72 | 7221 | 7221.00 | Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel | Melt and pour in the Parties |
| | 72 | 7222 | | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel | |
| 774. | 72 | | 7222.11 | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: of circular cross-section | Melt and pour in the Parties |
| 775. | 72 | | 7222.19 | - Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: other | Melt and pour in the Parties |
| 776. | 72 | | 7222.20 | - Bars and rods, not further worked than cold-formed or cold-finished | Melt and pour in the Parties |
| 777. | 72 | | 7222.30 | - Other bars and rods | Melt and pour in |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | the Parties |
| 778. | 72 | | 7222.40 | - Angles, shapes and sections | Melt and pour in the Parties |
| 779. | 72 | 7223 | 7223.00 | Wire of stainless steel | Melt and pour in the Parties |
| | 72 | 7224 | | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel | |
| 780. | 72 | | 7224.10 | - Ingots and other primary forms | Melt and pour in the Parties |
| 781. | 72 | | 7224.90 | - Other | Melt and pour in the Parties |
| | 72 | 7225 | | Flat-rolled products of other alloy steel, of a width of 600 mm or more | |
| 782. | 72 | | 7225.11 | - Of silicon-electrical steel: grain-oriented | Melt and pour in the Parties |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 783. | 72 | | 7225.19 | - Of silicon-electrical steel: other | Melt and pour in the Parties |
| 784. | 72 | | 7225.30 | - Other, not further worked than hot-rolled, in coils | Melt and pour in the Parties |
| 785. | 72 | | 7225.40 | - Other, not further worked than hot-rolled, not in coils | Melt and pour in the Parties |
| 786. | 72 | | 7225.91 | - Other: electrolytically plated or coated with zinc | Melt and pour in the Parties |
| 787. | 72 | | 7225.92 | - Other: otherwise plated or coated with zinc | Melt and pour in the Parties |
| 788. | 72 | | 7225.99 | - Other: other | Melt and pour in the Parties |
| | 72 | 7226 | | Flat-rolled products of other alloy steel, of a width of less than 600 mm | |
| 789. | 72 | | 7226.11 | - Of silicon-electrical steel: grain-oriented | Melt and pour in the Parties |

| SI.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|--|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 790. | 72 | | 7226.19 | - Of silicon-electrical steel: other | Melt and pour in the Parties |
| 791. | 72 | | 7226.20 | - Of high speed steel | Melt and pour in the Parties |
| 792. | 72 | | 7226.91 | - Other: not further worked than hot-rolled | Melt and pour in the Parties |
| 793. | 72 | | 7226.92 | - Other: not further worked than cold-rolled (cold-reduced) | Melt and pour in the Parties |
| 794. | 72 | | 7226.99 | - Other: other | Melt and pour in the Parties |
| | 72 | 7227 | | Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel | |
| 795. | 72 | | 7227.10 | - Of high speed steel | Melt and pour in the Parties |
| 796. | 72 | | 7227.20 | - Of silico-manganese steel | Melt and pour in the Parties |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
|--------|---------|----------------|--------------------|---|------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 797. | 72 | | 7227.90 | - Other | Melt and pour in the Parties |
| | 72 | 7228 | | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | |
| 798. | 72 | | 7228.10 | - Bars and rods, of high speed steel | Melt and pour in the Parties |
| 799. | 72 | | 7228.20 | - Bars and rods, of silicon-manganese steel | Melt and pour in the Parties |
| 800. | 72 | | 7228.30 | - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded | Melt and pour in the Parties |
| 801. | 72 | | 7228.40 | - Other bars and rods, not further worked than forged | Melt and pour in the Parties |
| 802. | 72 | | 7228.50 | - Other bars and rods, not further worked than cold-formed or cold-finished | Melt and pour in the Parties |
| 803. | 72 | | 7228.60 | - Other bars and rods | Melt and pour in |

| Sl.No. | Chapter | Tariff Heading | Tariff Sub-Heading | Product Description | Agreed PSR proposal |
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| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | | | the Parties |
| 804. | 72 | | 7228.70 | - Angles, shapes and sections | Melt and pour in the Parties |
| 805. | 72 | | 7228.80 | - Hollow drill bars and rods | Melt and pour in the Parties |
| | 72 | 7229 | | Wire of other alloy steel | |
| 806. | 72 | | 7229.20 | - Of silico-manganese steel | Melt and pour in the Parties |
| 807. | 72 | | 7229.90 | - Other | Melt and pour in the Parties |

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