

INDIA - QUANTITATIVE RESTRICTIONS ON IMPORTS OF
AGRICULTURAL, TEXTILES AND
INDUSTRIAL PRODUCTS

Notification of Mutually Agreed Solution

The following communication, dated 7 April 1998, from the Permanent Mission of India and the Permanent Delegation of the European Commission, is circulated pursuant to Article 3.6 of the DSU.

In accordance with Article 3.6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes, India and the European Communities hereby notify the Dispute Settlement Body that, with respect to the dispute "India - Quantitative restrictions on imports of agricultural, textiles and industrial products - Request for Consultations by the European Communities (WT/DS96/1, G/L/178, G/AG/GEN/10, G/LIC/D/11, G/SPS/GEN/25)" they have reached a mutually agreed settlement, as set forth in the attached exchange of letters and Annex thereto.

H.E. S. Narayanan
Ambassador and Permanent Representative to the WTO
Permanent Mission of India to the
World Trade Organization

No. Gen/PMI/WTO/204/45/96

12 November 1997

Dear Ambassador,

Desiring to reach a satisfactory settlement of the difference regarding quantitative restrictions maintained by India on import of industrial, agricultural and textile products, as notified by India to the WTO by Annex 1, Part B (Notification on Quantitative Restrictions Maintained on Imports Under the Export and Import Policy (as on 1 April 1997)) of document WT/BOP/N/24 of 22 May, and for which the European Communities requested consultations with India under GATT Article XXII on 18 July 1997, India, on the understanding that nothing in this Agreement prejudices the respective rights and obligations of the European Communities and India under the WTO Agreement and that the European Communities will refrain from action under GATT Article XXII or Article XXIII as regards those restrictions during the phasing-out period as defined below, as long as India complies with its obligations under this exchange of letters, agrees as follows:

1. India will eliminate all quantitative restrictions on imports maintained by reference to GATT Article XVIII and notified to the WTO in Annex I, Part B of document WT/BOP/N/24 of 22 May, in accordance with the time schedules contained in Annex III of that document, as modified by the attached Annex. The modifications in the attached Annex concern the duration of each of the three phases of the period for the elimination of quantitative restrictions on imports imposed by India for balance-of-payments purposes and the shifting of certain products from Phase II to Phase I or Phase III to Phase I or II. This is without prejudice to India's rights and obligations under the WTO Agreement.
2. The time schedules in the attached Annex, read in conjunction with Annex III of document WT/BOP/N/24, provides for the elimination of quantitative restrictions imposed by India and notified to the WTO in Annex I, Part B of document WT/BOP/N/24 over three phases. In respect of products included in Phase I, quantitative restrictions on imports will be eliminated between 1 April 1997 and 31 March 2000, for products included in Phase II between 1 April 2000 and 31 March 2002, and for products included in Phase III between 1 April 2002 and 31 March 2003. This process will take place in a balanced manner.
3. India shall grant to the EC treatment no less favourable than that granted by India to any other country with respect to the elimination or modification of import restrictions on the products in the Annex and those in Annex III of document WT/BOP/N/24, under any form, either autonomously or pursuant to agreement or understanding with that country, including pursuant to the settlement of any outstanding dispute under the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes.
4. As regards products already included in India's schedule to the Information Technology Agreement, India will eliminate import restrictions no later than 31 March 2000.

5. As regards textile products, to the extent there are commitments made by India to eliminate quantitative restrictions in the EC-India Memorandum of Understanding, India will eliminate such restrictions on imports no later than the date agreed to therein.
6. Without prejudice to the rights and obligations of the EC and India under the WTO Agreement, India will refrain during the phase-out period from making more restrictive the import arrangements for the products in the attached Annex and in Annex III of document WT/BOP/N/24.
7. During the transition period India will operate the SIL and the NAL arrangements in a transparent and non-discriminatory manner so as to ensure that they do not have trade-restrictive or distortive effects additional to those caused by the restrictions themselves. This is without prejudice to India's rights and obligations under the Agreement on Import Licensing Procedures. India will notify licensing procedures, and changes in these procedures, in accordance with Article 5 of the Agreement on Import Licensing Procedures.
8. Where imports are channelled through a state trading enterprise or an enterprise enjoying exclusive or special rights, the elimination of quantitative restrictions on imports will be without prejudice to India's rights under GATT Article XVII and the Understanding on the Interpretation of Article XVII of GATT 1994 as well as India's obligation to comply with the requirements of GATT Articles II:4 and XVII and the Understanding on the Interpretation of Article XVII of GATT 1994.
9. This agreement shall be reviewed annually by India and the EC. For the purposes of this review, India will provide information on the implementation of the phasing-out schedule. In this framework, there will be an opportunity for India and the EC to discuss the implementation of the time schedules and for the EC to raise questions regarding the functioning of licensing procedures during the phasing-out period.
10. India intends, upon reaching bilateral solutions with the trading partners which have requested consultations under GATT Article XXII, to seek multilateral accommodation for its revised phased-out plan. The EC will cooperate with India in this regard.

Yours sincerely,

(signed) S. Narayanan

H.E. Mr. Roderick E. Abbott
Ambassador and Permanent Representative
of the European Commission to the WTO
Rue de Vermont 37-39
Geneva

ANNEX

Phase I

SI No.	ITC (HS) Code	Description of the products
41	030212.00	Pacific salmon, Atlantic salmon, and Danube salmon, fresh or chilled
42	030219.00	Other Salmonidae, excluding livers and roes, fresh or chilled
57	030265.00	Dogfish and other sharks, fresh or chilled
58	030266.00	Eels, fresh or chilled
63	030310.00	Pacific salmon, excluding livers and roes, frozen
65	030322.00	Atlantic salmon and Danube salmon, excluding livers and roes, frozen
66	030329.00	Other Salmonidae, excluding livers and roes, frozen
81	030375.00	Dogfish and other sharks, excluding livers and roes, frozen
82	030376.00	Eels, excluding livers and roes, frozen
92	030379.12	Croacker, grouper, hounder, excluding livers and roes, frozen
97	030420.04	Shark, frozen fillet
100	030420.07	Cuttle fish, frozen fillet
106	030541.00	Pacific salmon, Atlantic salmon and Danube salmon, smoked, including fillet
151	040390.01	Butter milk
152	040390.09	Curdled milk and cream, kephir and other fermented or acidified milk or cream
174	070200.00	Tomatoes, fresh or chilled
178	070420.00	Brussels sprouts, fresh or chilled
181	070519.00	Other lettuce, fresh or chilled
187	070690.03	Horseradish, fresh or chilled
188	070690.03	Salsify, celeriac, and similar edible roots, fresh or chilled
193	070910.00	Globe artichokes, fresh or chilled
194	070920.00	Asparagus, fresh or chilled
610	170490.01	Sweetmeat
611	170490.09	Other sugar confectionery, including white chocolate, not containing cocoa

SI No.	ITC (HS) Code	Description of the products
628	190530.02	Pastries and cakes
629	190540.00	Rusks, toasted bread and similar toasted products
630	190590.00	Other bakers' wares
701	210390.01	Curry paste
702	210390.02	Chilli sauce
703	210390.09	Other sauces and preparations therefor; mixed condiments and mixed seasonings
706	210690.01	Soft drink concentrates
711	210690.07	Custard powder
712	Ex 210690.09	Other food preparations, n.e.s., other than diabetic food preparations
739	220900.01	Brewed vinegar
837	320810.01	Paints and varnishes based on polyesters, wire enamel
843	320890.01	Other paints and varnishes based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in non-aqueous medium, wire enamel
856	321390.00	Other colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
862	Ex 330113.00	Lemon grass oil in bulk
863	Ex 330119.01	Citronella oil java type in bulk
864	Ex 330124.01	Japanese mint oil in bulk
865	Ex 330124.02	Peppermint oil in bulk
866	Ex 330124.03	Dementholized Japanese mint oil in bulk
867	Ex 330124.04	Mentha arvensis in bulk
868	Ex 330129.14	Eucalyptus oil in bulk
870	330130.02	Flavouring essences
871	330130.03	Other resinoids
872	330130.09	Other resinoids
873	330190.00	Specified oleoresins
875	330190.02	Mustard oil aroma/E. oil
876	330190.03	Essence of Ambrettolide

SI No.	ITC (HS) Code	Description of the products
877	330190.09	Other concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration
878	330190.11	Terpenic by-products of deterpination of essential oils
886	330300.01	Eau-de-cologne
889	330300.04	Perfumes and perfumery compounds not for retail sale
890	330300.05	Perfumes containing spirit for retail sale
891	330300.09	Spirituos toilet preparations, n.e.s.
898	330499.01	Face creams
899	330499.02	Nail polish, lacquers
900	330499.03	Moisturizing lotion
903	330499.09	Other beauty or make-up preparations and preparations for the care of the skin
907	330530.00	Hair lacquers
910	330590.03	Hair cream
912	330710.09	Pre-shave, after-shave or other shaving preparations
913	330720.00	Personal deodorants and antiperspirants
921	340111.02	Shaving soaps other than shaving cream
923	Ex 340119.01	Other soap and organic surface active products in bars and blocks of not less than 500 grs. in weight, other than industrial soap
931	Ex 340290.03	Washing preparations whether or not containing soap
932	Ex 340290.09	Other surface active and cleaning preparations
945	350610.00	Products suitable for use as glues or adhesives for retail sale, not exceeding a net weight of 1 kg.
985	392210.00	Baths, shower baths and wash basins of plastics
986	392220.00	Lavatory seats and covers of plastics
995	Ex 392390.00	Other plastic articles for conveyance and packing of goods, other than aseptic bags
996	392410.00	Tableware and kitchenware of plastics
1003	392610.01	Plastic stickers, whether or not printed, embossed or impregnated
1014	Ex 392690.02	Polypropylene articles, n.e.s.
1015	Ex 392690.09	Other articles of plastic, n.e.s., other than specified products
1035	Ex 401610.00	Other articles or cellular rubber

SI No.	ITC (HS) Code	Description of the products
1038	401699.06	Rubber cushion
1041	420211.03	Satchels and brief cases of outer surface of leather, of composition leather or of patent leather
1047	420219.01	Toilet cases with outer surface of other materials
1048	420219.02	Travel goods with outer surface of other materials
1049	420219.03	Satchels and brief cases with outer surface of other materials
1050	420221.01	Handbags of leather for ladies
1051	420221.09	Other leather handbags
1058	42031.02	Wallets and purses of leather
1059	420231.09	Other articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather
1063	420291.00	Other cases and containers, with outer surface of leather, of composition leather or of patent leather
1067	Ex 420500.01	Straps other than for machinery and harness, of leather or of composition leather, or of patent leather
1073	Ex 430390.00	Other articles of furskin, of other than protected species
1095	Ex 480300.00	Toilet or facial tissue stock towel or napkin stock and similar paper of a kind used for household or sanitary purposes in rolls of a width exceeding 36 cm. or in rectangular sheets with at least one side exceeding 36 cm. in unfolded state
1121	481420.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design printed or otherwise decorated layer of plastics
1123	481490.00	Other wallpaper and similar wall coverings
1155	482360.00	Trays, dishes, plates, cups and the like, of paper or paper board
1165	Ex 491191.00	Pictures, designs and photographs, other than photoplates of textiles designs
1213	520931.00	Woven cotton fabrics, plain weave, dyed
1214	520932.00	Woven cotton fabrics, 3-thread or 4-thread twill, including cross twill, dyed
1215	520939.00	Other woven cotton fabrics, dyed
1216	520941.00	Woven cotton fabrics of yarns of different colours, plain weave
1218	520943.00	Woven cotton fabrics of 3-thread or 4-thread twill, including cross twill, of yarns of different colours

SI No.	ITC (HS) Code	Description of the products
1219	Ex 520949.00	Other woven cotton fabrics of yarns of different colour, other than jamdani sarees.
1231	521039.00	Other woven cotton fabrics, mixed mainly or solely with man-made fibres, dyed
1233	521042.00	Woven cotton fabrics, mixed mainly or solely with man-made fibres, 3-thread or 4-thread twill, including cross twill, of yarns of different colours
1234	521049.00	Other woven cotton fabrics, mixed mainly or solely with man-made fibres, of yarns of different colours
1244	521131.00	Woven fabrics of cotton (less than 200g./m ²), mixed mainly or solely with man-made fibres, plain weave, dyed
1245	521132.00	Woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, 3-thread or 4-thread twill, including cross twill, dyed
1246	521139.00	Other woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, dyed
1247	521141.00	Woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, plain weave or yarns of different colours
1249	521143.00	Woven cotton, other fabrics of 3-thread or 4-thread twill, including cross twill, of yarns of different colour
1250	521149.00	Other woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, of yarns of different colours
1258	521215.00	Other woven fabrics of cotton, weighing not more than 200g./m ² printed
1263	521225.00	Other woven fabrics of cotton, weighing more than 200 g./m ² printed
1315	551332.00	Woven fabrics containing less than 85% by weight of polyester staple fibres, mixed with cotton, 3-thread or 4-thread twill, including cross twill, of yarns of different colours
1316	551333.00	Other woven fabrics of polyester staple fibres mixed with cotton, of yarns of different colours
1319	551342.00	Woven fabrics containing less than 85% by weight of polyester staple fibres mixed with cotton, 3-thread or 4-thread twill including cross twill, printed
1320	551343.00	Other woven fabrics of polyester staple fibres mixed with cotton, printed

SI No.	ITC (HS) Code	Description of the products
1330	551431.00	Woven fabrics containing less than 85% by weight of polyester staple fibres mixed with cotton, of yarns of different colours, plain weave
1332	551433.00	Other woven fabrics of polyester staple fibres mixed with cotton, of yarns of different colours
1335	551442.00	Woven fabrics containing less than 85% by weight of polyester staple fibres mixed with cotton, printed 3-thread or 4-thread twill, including cross twill
1336	551443.00	Other woven fabrics of polyester staple fibre mixed with cotton, printed
1339	551512.00	Woven fabrics of polyester staple fibres mixed mainly or solely with man-made filaments
1349	551612.00	Woven fabrics containing 85% or more by weight of artificial staple fibre, dyed
1350	551613.00	Woven fabrics containing 85% or more by weight of artificial staple fibre, of yarns of different colours
1367	551694.00	Other woven fabric of artificial staple fibres, printed
1435	590610.00	Adhesive tape of a width not exceeding 20 cm.
1436	590691.00	Other rubberized textile fabrics, knitted or crocheted
1437	590699.00	Other rubberized textile fabrics, other
1438	590700.00	Textile fabrics otherwise impregnated, coated or covered; painted canvass being theatrical scenery, studio back-cloths or the like
1439	590800.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
1440	590900.00	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials
1441	591140.00	Straining cloth of a kind used in oil presses or the like, including that of human hair
1467	610311.00	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair
1474	610331.00	Men's or boys' jackets or blazers, knitted or crocheted, of wool or of fine animal hair
1479	610342.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of cotton

SI No.	ITC (HS) Code	Description of the products
1480	610343.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of synthetic fibres
1494	610441.00	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair
1496	610443.00	Women's or girls' dresses, knitted or crocheted, of synthetic fibre
1497	610444.00	Women's or girls' dresses, knitted or crocheted, of artificial fibre
1498	610449.00	Women's or girls' dresses, knitted or crocheted, of other textile materials
1504	610462.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of cotton
1505	610463.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of synthetic fibres
1507	610510.00	Men's or boys' shirts, knitted or crocheted, of cotton
1508	610520.00	Men's or boys' shirts, knitted or crocheted, of man-made fibres
1509	610590.00	Men's or boys' shirts, knitted or crocheted, of other textile materials
1510	610610.00	Women's or girls' blouses, shirts, and shirt blouses, knitted or crocheted, of cotton
1511	610620.00	Women's or girls' blouses, shirts, and shirt blouses, knitted or crocheted, of man-made fibres
1513	610711.00	Men's or boys' underpants and briefs, knitted or crocheted, of cotton
1514	610712.00	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibres
1524	610821.00	Women's or girls' briefs and panties, knitted or crocheted, of cotton
1525	610822.00	Women's or girls' briefs and panties, knitted or crocheted, of man-made fibres
1531	610892.00	Women's or girls' other articles, knitted or crocheted, of man-made fibres
1533	610910.00	T-shirts, singlets, and other vests, knitted or crocheted, of cotton
1534	610990.00	T-shirts, singlets, and other vests, knitted or crocheted, of other textile materials
1535	611010.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair

SI No.	ITC (HS) Code	Description of the products
1536	611020.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of cotton
1537	611030.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres
1543	611211.00	Tracksuits, knitted or crocheted, of cotton
1544	611212.00	Tracksuits, knitted or crocheted, of synthetic fibres
1549	611241.00	Women's or girls' swimwear, knitted or crocheted, of synthetic fibres
1556	611511.00	Panty hose and tights, of synthetic fibres measuring per single yarn less than 67 decitex
1557	611512.00	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more
1558	611519.00	Panty hose and tights of other textile materials
1559	611520.00	Women's full length or knee length hosiery, measuring per single yarn less than 67 decitex
1560	611591.00	Other knitted or crocheted hosiery, of wool or fine animal hair
1561	611592.00	Other knitted or crocheted hosiery, of cotton
1562	611593.00	Other knitted or crocheted hosiery, of synthetic fibres
1563	611599.00	Other knitted or crocheted hosiery, of other textile materials
1573	620111.00	Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, and similar articles, of wool or fine animal hair
1574	620112.00	Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, and similar articles of cotton
1577	620191.00	Men's or boys' windcheaters and similar articles, of wool or fine animal hair
1578	620192.00	Men's or boys' windcheaters and similar articles, of cotton
1579	620193.00	Men's or boys' windcheaters and similar articles, of man-made fibres
1581	620211.00	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair
1582	620212.00	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, of cotton
1583	620213.00	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres
1585	620291.00	Women's or girls' windcheaters and similar articles, of wool or fine animal hair

SI No.	ITC (HS) Code	Description of the products
1586	620292.00	Women's or girls' windcheaters and similar articles, of cotton
1587	620293.00	Women's or girls' windcheaters and similar articles, of man-made fibres
1589	620311.00	Men's or boys' suits, of wool or of fine animal hair
1591	620319.00	Men's or boys' suits, of other textile materials
1595	620329.00	Men's or boys ensembles of other textile materials
1596	620331.00	Men's or boys' jackets and blazers of wool or fine animal hair
1597	620332.00	Men's or boys' jackets and blazers of cotton
1599	620339.00	Men's or boys' jackets and blazers, of other textile materials
1600	620341.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair
1601	620342.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton
1602	620343.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres
1612	620431.00	Women's and girls' jackets and blazers of wool and fine animal hair
1613	620432.00	Women's and girls' jackets and blazers of cotton
1616	620441.00	Women's or girls' dresses, of wool or fine animal hair
1617	620442.00	Women's or girls' dresses, of cotton
1618	620443.00	Women's or girls' dresses, of synthetic fibres
1619	620444.00	Women's or girls' dresses, of artificial fibres
1620	620449.00	Women's or girls' dresses, of other textile materials
1621	620451.00	Women's and girls' skirts and divided skirts, of wool or of fine animal hair
1626	620462.00	Women's and girls' trousers, bib and brace overalls, breeches and shorts, of cotton
1628	620469.00	Women's and girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials
1630	620520.00	Men's or boys' shirts of cotton
1635	620630.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton
1638	620711.00	Men's or boys' underpants and briefs, of cotton
1674	621210.00	Brassieres

SI No.	ITC (HS) Code	Description of the products
1681	621410.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste
1682	621420.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair
1683	621430.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibre
1684	621440.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibre
1685	621490.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials
1686	621510.00	Ties, bow ties and cravats, of silk or silk waste
1687	621520.00	Ties, bow ties and cravats, of man-made fibres
1688	621590.00	Ties, bow ties and cravats, of other textile materials
1692	630110.00	Electric blankets
1693	630120.00	Other blankets and travelling rugs, of wool or fine animal hair
1694	630130.00	Other blankets and travelling rugs, of cotton
1695	630140.00	Other blankets and travelling rugs, of synthetic fibre
1705	630251.00	Other table linen, of cotton
1706	630252.00	Other table linen, of flax
1707	630253.00	Other table linen, of man-made fibre
1714	630311.00	Curtains and interior blinds, or bed valances, knitted or crocheted, of cotton
1715	630312.00	Curtains and interior blinds, or bed valances, knitted or crocheted, of synthetic fibre
1716	630391.00	Curtains and interior blinds, or bed valances, knitted or crocheted, of other textile materials
1717	630391.00	Curtains and interior blinds, or bed valances, other, of cotton
1718	630392.00	Curtains and interior blinds, or bed valances, other, of synthetic fibres
1719	630399.00	Curtains and interior blinds, or bed valances, other, of other textile materials
1720	630411.00	Bedspreads, knitted or crocheted
1721	630419.00	Bedspreads, other
1722	630491.00	Other furnishing articles, knitted or crocheted

SI No.	ITC (HS) Code	Description of the products
1758	640291.01	All rubber footwear covering the ankle
1759	640291.09	Other footwear of rubber or plastics, covering the ankle
1760	640299.01	All rubber footwear, other
1762	540319.01	Other sports footwear with outer soles of leather and uppers of leather
1763	640319.02	Other sports footwear with outer soles of rubber and uppers of leather
1764	640319.09	Other sports footwear with outer soles of plastics or composition leather and uppers of leather
1765	640320.01	All leather closed toe footwear
1766	640320.02	All leather open toe footwear
1768	640320.09	Other footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe
1769	640330.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
1770	640340.00	Other footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather, incorporating a protective metal toe-cap
1773	640359.00	Other footwear with outer soles of leather and uppers of leather
1776	640399.01	Leather sandals with rubber soles
1777	640399.02	Leather sandals with plastic and synthetic sole
1783	640419.09	Other sports footwear, other
1784	640240.00	Footwear with outer soles of leather or composition leather
1802	670210.01	Decorative plants, of plastics
1803	670210.09	Other flowers, foliage or fruits, or articles thereof, of plastics
1815	680221.01	Marble blocks or tiles, polished
1821	680293.00	Other worked monumental or building stone and articles thereof, of granite
1845	690100.01	Bricks, of siliceous fossil meals or of similar siliceous earths
1854	690790.00	Unglazed ceramic flags and paving, earth or wall tiles, unglazed ceramic mosaic cubes and the like
1865	691010.00	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns and similar sanitary fixtures of porcelain or china

SI No.	ITC (HS) Code	Description of the products
1869	691190.00	Tableware, kitchenware, other household articles and toilet articles, or other ceramics
1870	691200.01	Ceramic tableware of imitation porcelain or semi-porcelain
1871	691200.02	Toilet articles, other than of porcelain or china
1872	691200.03	Clay articles as tableware, kitchenware and other household articles
1887	701321.00	Drinking glasses, of lead crystal
1893	701810.01	Glass bangles
1910	710310.01	Emeralds, uncut
1931	711320.02	Parts of rolled gold jewellery
1970	731431.00	Other grill, netting and fencing, welded at the intersection, plated or coated with zinc
1990	732181.00	Other non-electric domestic appliances, of iron or steel, for gas fuel or both gas and other fuels
1994	732211.00	Radiator and parts thereof of cast iron
1995	732219.00	Radiator and parts thereof, other
1996	732290.01	Air heaters and air distributors of iron or steel
1997	Ex 732310.00	Pot scourers and scourers or polishing pads, gloves and the like
1998	732391.01	Cast iron pans, not enamelled
1999	732391.09	Other utensils of cast iron, not enamelled
2000	732392.00	Other utensils of cast iron, enamelled
2066	820210.01	Metal working hand saws
2068	820210.09	Other hand saws
2074	820320.00	Pliers, pincers, tweezers and similar hand tools
2080	820412.01	Hand-operated spanners, adjustable
2081	820412.02	Hand-operated wrenches, adjustable
2085	820530.01	Wood-working hand tools
2087	820540.00	Screw drivers
2089	820559.01	Grease guns
2092	820559.09	Other hand tools, n.e.s.
2097	820590.01	Garage tools in sets
2098	820590.09	Sets of hand tools, n.e.s.

SI No.	ITC (HS) Code	Description of the products
2122	821591.00	Kitchen or tableware, plated with precious metal
2131	830250.00	Hat-racks, hat-pegs, brackets and similar fixtures
2136	830621.01	Statuettes, plated with precious metal
2137	830621.02	Trophies, plated with precious metal
2138	830621.09	Other ornaments, plated with precious metal
2139	830629.01	Other statuettes
2140	830629.02	Other trophies
2141	830629.09	Other ornaments
2177	841869.02	Water cooler
2178	841869.03	Vending machines
2186	Ex 842139.09	Toilet deodorizers
2212	845011.00	Fully automatic machines and driers, of a dry linen capacity not exceeding 10 kg.
2213	845012.00	Other household or laundry type washing machines, of a dry linen capacity not exceeding 10kg., with built-in centrifugal drier
2214	845019.00	Other household or laundry type washing machines, of a dry linen capacity not exceeding 10kg., other
2222	847010.00	Electronic calculators capable of operation without an external source of electric power and pocket size data recording, reproducing and displaying machines with calculating function
2223	847021.00	Other electronic calculating machines, incorporating a printing device
2224	847029.00	Other electronic calculating machines, other
2225	847030.01	Electrically operating calculating machines
2273	851650.00	Microwave ovens
2278	851679.02	Electrical or electronic devices for repelling insects
2279	851679.09	Other electrothermic appliances
2280	851711.01	Line telephone sets with cordless push button type hand sets
2282	851711.03	Line telephone cordless sets
2285	Ex 851730.00	Telephone or telegraphic switching apparatus, other than electronic public switching, including SPC type, but excluding EPABX, EPAX or Key telephone systems

SI No.	ITC (HS) Code	Description of the products
2287	Ex 851750.09	Subscriber end equipment and other products, other than ISDN terminals
2288	Ex 851780.00	Other apparatus for line telephony or line telegraphy, other than facsimile machines
2291	851822.00	Multiple loud speakers, mounted in the same enclosure
2294	851910.00	Coin or disc-operated record players
2295	851921.00	Other record players, with loud speakers
2296	851929.00	Other record players, other
2297	851931.00	Turntable, with automatic record changing mechanism
2298	851939.00	Turntables, other
2302	851999.01	Tape recorder, other than cassette type
2311	852039.02	Compact disc recorders incorporating sound reproducing apparatus
2312	852039.09	Other magnetic tape recorders incorporating sound reproducing apparatus, other
2325	Ex 852520.01	Cordless telephones, car telephones and transportable telephones
2328	852719.00	Other apparatus capable of receiving radio telephony or radio telegraphy, capable of operating without an external source of power
2353	853610.06	Electronic fuses
2364	853650.01	Other switches of plastics
2368	853669.01	Plugs and sockets of plastics
2369	853669.09	Plugs and sockets of other materials
2503	900661.00	Discharge lamp flash light apparatus
2505	900669.00	Other photographic flash light apparatus
2557	940130.00	Swivel seats with variable height adjustment
2558	940140.00	Seats other than garden seats or camping equipment, convertible into beds
2560	940161.00	Other seats, with wooden frames, upholstered
2561	940169.00	Other seats with wooden frames, other
2562	940171.00	Other seats, with metal frames, upholstered
2563	940179.00	Other seats, with metal frames, other
2564	940180.00	Other seats

SI No.	ITC (HS) Code	Description of the products
2582	940490.01	Quilts
2583	940490.09	Other articles of bedding and similar furnishing, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics
2609	950349.01	Toys of wood representing animals or non-human creatures
2670	961210.01	Computer printer ribbons
2671	961210.02	Ribbons for typewriters and similar machines
2672	961210.03	Ribbons for electronic typewriter
2673	961210.09	Other ribbons inked or otherwise prepared for giving impressions
2681	961590.00	Hairpins, curling pins, curling grips, hair curlers and the like and parts thereof

Phase II

SI No.	ITC (HS) Code	Description of the products
1	020311.00	Carcasses and half carcasses, as meat of swine, fresh or chilled
2	020312.00	Hams, shoulders and cuts with bone-in, as meat of swine, fresh or chilled
3	020319.00	Other meat of swine, fresh or chilled
4	020321.00	Carcasses and half carcasses, as meat of swine, frozen
5	020322.00	Hams, shoulders and cuts with bone in, as meat of swine, frozen
6	020329.00	Other meat of swine, frozen
16	020630.00	Edible offal of swine, fresh or chilled
17	020641.00	Livers, as edible offal of swine, frozen
18	020649.00	Other edible offal of swine, frozen
25	020724.00	Meat and edible offal, of turkeys, not cut in pieces, fresh or chilled
26	020725.00	Meat and edible offal, of turkeys, not cut in pieces, frozen
27	020726.00	Cuts and edible offal, of turkeys, fresh or chilled
28	020727.00	Cuts and edible offal, of turkeys, frozen
29	020732.00	Meat and edible offal, not cut in pieces, of ducks, geese and guinea fowls, fresh or chilled

SI No.	ITC (HS) Code	Description of the products
30	020733.00	Meat and edible offal, not cut in pieces, of ducks, geese and guinea fowls, frozen
138	040120.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content by weight, exceeding 1% but not exceeding 6%
153	040410.01	Whey, concentrated, evaporated or condensed
161	040630.00	Processed cheese, not grated or powdered
162	04064.00	Blue-veined cheese
228	071290.02	Dehydrated garlic powder
229	071290.03	Dehydrated garlic flakes
230	071290.04	Dried garlic
340	090411.04	Black pepper ungarbled, neither crushed nor ground
341	090411.05	Dehydrated green pepper, neither crushed nor ground
343	090411.07	Freeze dried green pepper, neither crushed nor ground
344	090411.08	Frozen pepper, neither crushed nor ground
347	090420.01	Chilli, dried, crushed or ground
348	090420.02	Chilli powder, dried
369	090920.02	Coriander powder
373	090950.02	Fennel powder
377	091010.04	Ginger, powder
378	091010.09	Other ginger, including dried
381	091030.02	Turmeric, powder
387	091091.01	Curry powder
391	091099.11	Tejpat powder
392	091099.12	Cassia powder
393	091099.13	Cumin powder
394	091099.14	Celery powder
395	091099.15	Fenugreek powder
397	091099.18	Mustard powder
399	091099.21	Coriander powder
400	091099.22	Fennel powder

SI No.	ITC (HS) Code	Description of the products
424	110210.00	Rye flour
444	110510.00	Flour, meal and powder of potatoes
445	110520.00	Flakes, granules and pellets of potatoes
446	110610.00	Flour, meal and powder of dried leguminous vegetables
447	110620.01	Flour and meal, of sago
448	110620.02	Flour and meal, of manioc
450	110630.01	Flour, mango
451	110630.02	Flour, meal and powder of tamarind
600	Ex 170211.00	Lactose and lactose syrup, containing by weight 99% or more lactose, other than in solid form
601	Ex 170219.00	Other lactose and lactose syrup, other than in solid form
603	170230.01	Glucose liquid, not containing fructose or containing in the dry state less than 20% by weight of fructose
604	Ex 170230.03	Dextrose, other than in solid form
605	170240.01	Glucose liquid, containing in the dry state at least 20% but less than 50% by weight of fructose
606	Ex 170240.03	Dextrose, containing in the dry state at least 20% but less than 50% by weight of fructose, other than in solid form
607	Ex 170250.00	Chemically pure fructose, other than in solid form
608	Ex 170260.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, other than in solid form
609	Ex 170290.09	Other sugars, including invert sugar, other than in solid form
614	190120.00	Mixes and doughs for the preparations of bakers' wares of heading No. 19.05
631	200110.00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid
632	200120.00	Onions, prepared or preserved by vinegar or acetic acid
633	200190.01	Chilli pickles
634	200190.02	Green pickles
635	200190.03	Mango pickles
636	200190.04	Mango chutneys
637	200190.05	Tomato chutneys and paste
638	200190.06	Lemon chutney

SI No.	ITC (HS) Code	Description of the products
639	200190.07	Tamarind paste, concentrate, pure
640	200190.09	Other vegetables, fruits, nuts, and other edible parts of plants, prepared or preserved by vinegar or acetic acid
641	200310.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid
642	200410.01	Potato chips, fried, frozen
643	200410.09	Other potato preparations, frozen
654	200600.00	Fruits, nuts, fruit peel and other parts of plants, preserved by sugar
655	200710.00	Homogenized preparations of fruit or nut puree and fruit or nut paste, being cooked preparations
656	200791.00	Citrus fruit preparations
657	200799.01	Jams, jellies, marmalades, etc., of mango
658	200799.02	Jams, jellies, marmalades, etc., of guava
659	200799.03	Jams, jellies, marmalades, etc., of pineapple
660	200799.04	Jams, jellies, marmalades, etc., of apple
661	200799.09	Jams, jellies, marmalades, etc. of other fruit
662	200811.00	Ground nuts, otherwise prepared or preserved, n.e.s.
663	200819.01	Cashewnuts, roasted, and/or salted
674	200892.00	Mixtures of prepared or preserved fruits
675	200899.01	Mango squash
676	200899.02	Lemon squash
677	200899.03	Orange squash
678	200899.04	Pineapple squash
679	200899.09	Other fruit squash
689	200980.09	Other single fruit or vegetable juice
690	200990.00	Mixture of juices
700	210230.00	Prepared baking powders
704	210410.00	Soups and broths and preparations therefor
705	210420.00	Homogenized composite food preparations
708	210690.03	Sugar syrup containing flavouring or colouring material, n.e.s.
710	210690.06	Churna for paan

SI No.	ITC (HS) Code	Description of the products
719	Ex 220410.00	Champagne
720	220421.01	Port and other still red wines, in containers holding 2 l. or less
721	220421.02	Sherry and other still white wines in containers holding 2 l. or less
722	220421.09	Other wine, including grape must in containers holding 2 l. or less
723	220429.01	Port and other still red wines, other
724	220429.02	Sherry and other still white wine, other
725	220429.09	Other wine including grape must, other
732	220820.00	Spirits obtained by distilling grape wine or grape marc
733	220830.00	Whiskeys
738	220890.00	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., and other spirituous beverages
740	220900.02	Synthetic vinegar
741	230210.01	Maize bran
749	230400.01	Oilcake and oilcake meal of soya bean, expeller variety
750	230400.02	Soya oilcake solvent extracted (defatted) variety
751	230400.03	Meal of soya bean solvent extracted (defatted)
752	230500.01	Oilcake and oilcake meal of groundnut, expeller variety
753	230500.02	Oilcake and oilcake meal of groundnut solvent extracted (defatted) variety
754	230610.01	Oilcake and oilcake meal decorticated, expeller variety of cotton seeds
755	230610.02	Oilcake and oilcake meal decorticated, solvent extracted (defatted) variety of cotton seeds.
756	230610.03	Oilcake and oilcake meal undecorticated, expeller variety of cotton seed
757	230610.04	Oilcake and oilcake meal undecorticated, solvent extracted (defatted) variety of cotton seeds
758	230620.01	Oilcake and oilcake meal of linseed, expeller variety
759	230620.02	Oilcake and oilcake meal of linseed solvent extracted (defatted) variety
760	230630.01	Oilcake and oilcake meal of sunflower seed expeller variety

SI No.	ITC (HS) Code	Description of the products
761	230630.02	Oilcake and oilcake meal of sunflower seed solvent extracted (defatted) variety
762	230640.01	Oilcake and oilcake meal expeller variety of rape or colza seeds
763	230640.02	Oilcake and oilcake meal solvent extracted (defatted) variety of rape or colza seeds
764	230650.01	Oilcake and oilcake meal expeller variety of coconut or copra
765	230650.02	Oilcake and oilcake meal solvent extracted (defatted) variety of coconut or copra
766	230660.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels
767	230670.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of maize germ
768	230690.01	Oilcake and oilcake meal of mowra seeds expeller variety
770	230690.03	Oilcake and oilcake meal of mustard seeds solvent extracted (defatted).
771	230690.04	Oilcake and oilcake meal of niger seeds expeller variety
772	230690.05	Oilcake and oilcake meal of niger seeds solvent extracted (defatted) variety
773	230690.06	Oilcake and oilcake meal of cardi seed solvent extracted (defatted) variety
774	230690.07	Oilcake and oilcake meal of sesamum seeds expeller variety
775	230690.08	Oilcake and oilcake meal of sesamum seeds solvent extracted (defatted) variety
776	230690.11	Oilcake and oilcake make of mango kernel expeller variety
777	230690.12	Oilcake and oilcake meal of mango kernel, solvent extracted (defatted) variety
778	230690.13	Oilcake and meal of sal-ce-oiled
779	230690.14	Residues babool seed extraction
780	230690.15	Oilcake and meal of castor seeds
781	230690.16	Oilcake and meal of neem seed extraction
782	230690.19	Oilcake and oilcake meal of other oil seeds and oleaginous fruits n.e.s. expeller variety
783	230690.29	Oilcake and other oilcake meal seeds oleaginous fruits, n.e.s., solvent extracted variety

SI No.	ITC (HS) Code	Description of the products
789	230990.09	Other preparations used in animal feeding
880	330190.21	Aqueous solution of essential oils
944	350520.00	Glues
1052	420222.01	Handbags, shopping bags, of artificial plastic material, with outer surface of plastic sheeting or of textile materials
1054	420222.04	Handbags, shopping bags of jute
1055	420222.09	Handbags, with outer surface of other materials
1060	420232.01	Jewellery boxes, with outer surface of plastic sheeting or of textile materials
1061	420232.09	Other articles of a kind normally carried in the pocket or in the handbag, with outer surface of sheeting of plastics or of textile materials
1064	420292.00	Other cases and containers, with outer surface of plastic sheeting or of textile materials
1187	520811.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100 g./m ²
1188	520812.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, plain weave, weighing more than 100 g./m ² but not more than 200 g./sq.m.
1189	520813.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, 3-thread or 4-thread twill, including cross twill
1190	520819.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, other
1207	520911.00	Woven fabrics, containing 85% or more by weight of cotton, weighing more than 200 g./m ²
1208	520912.00	Woven cotton fabrics, unbleached, 3-thread or 4-thread twill, including cross twill
1209	520919.00	Other woven cotton fabrics, unbleached
1413	580310.00	Gauze, of cotton
1421	Ex 580620.00	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn of rubber thread, other than elastic cloth, tapes and bands
1422	580631.00	Other narrow woven fabrics, of cotton
1425	Ex 580810.00	Goods
1431	590410.00	Linoleum

SI No.	ITC (HS) Code	Description of the products
1450	600230.00	Knitted or crocheted fabrics, of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread
1466	610290.00	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind cheaters, wind jackets and other similar articles, knitted or crocheted, of other textile materials
1468	610312.00	Men's or boys' suits, knitted or crocheted, of synthetic fibres
1470	610321.00	Men's or boys' ensembles, of wool or fine animal hair
1472	610323.00	Men's or boys' ensembles, knitted or crocheted, of synthetic fibres
1475	610332.00	Men's or boys' jackets or blazers, knitted or crocheted, of cotton
1476	610333.00	Men's or boys' jackets or blazers, knitted or crocheted, of synthetic fibres
1477	610339.00	Men's or boys' jackets or blazers, knitted or crocheted, of other textile materials
1539	611110.00	Babies' garments, and clothing accessories, knitted or crocheted, of wool or fine animal hair
1555	611490.00	Other knitted or crocheted garments, of other textile materials
1611	620429.00	Women's or girls' ensembles, of other textile materials
1640	620721.00	Men's or boys' nightshirts and pyjamas, of cotton
1648	620821.00	Women's or girls' nightdresses and pyjamas, of cotton
1788	640699.02	Gaiters, leggings, cricket pads, etc.
1789	650300.00	Felt hats and other felt headgear made from the hat bodies, hoods, or plateaux of heading No. 65.01 whether or not lined or trimmed
1790	650400.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
1792	650590.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece, whether or not lined or trimmed
1797	660110.00	Garden or similar umbrellas
1799	660199.00	Other umbrellas and sun umbrellas
2401	870321.01	Motor car, new, assembled of a cylinder capacity not exceeding 1000 cc., with spark ignition internal combustion reciprocating piston engine

SI No.	ITC (HS) Code	Description of the products
2402	870321.02	Jeep and landrover type vehicles assembled, of a cylinder capacity not exceeding 1000 cc., with spark ignition internal combustion reciprocating piston engine
2403	870321.03	Second-hand or used motor cars and jeeps and landrovers, assembled, of a cylinder capacity not exceeding 1000 cc. with spark ignition internal combustion reciprocating piston engine
2404	870321.04	Complete units, not assembled, of a cylinder capacity not exceeding 1000 cc. with spark ignition internal combustion reciprocating piston engine
2405	870321.05	Specialized transport vehicles of a cylinder capacity not exceeding 1000 cc., with spark ignition internal combustion reciprocating piston engine
2406	870322.01	Motor car, new, assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2407	870322.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2408	870322.03	1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2409	870322.04	Complete units, not assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2410	870322.05	Specialized transport vehicles, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2411	870323.01	Motor car, new, assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc., with spark ignition internal combustion reciprocating piston engine
2412	870323.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 3000 cc., with spark ignition internal combustion reciprocating piston engine
2413	870323.03	Second-hand or used motor cars, jeeps and land rover, of a cylinder capacity exceeding 1500 cc. but not exceeding 300 cc., with spark ignition internal combustion reciprocating piston engine
2414	870323.04	Complete units, not assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc, with spark ignition internal combustion reciprocating piston engine

SI No.	ITC (HS) Code	Description of the products
2415	870323.05	Specialized transport vehicles, of a cylinder capacity exceeding 1500 cc. but not exceeding 3000 cc., with spark ignition internal combustion reciprocating piston engine
2416	870324.01	Racing cars, of a cylinder capacity exceeding 300 cc. with spark ignition internal combustion reciprocating piston engine
2417	870324.09	Other vehicles, of a cylinder capacity exceeding 3000 cc, with spark ignition internal combustion reciprocating piston engine
2418	870331.01	Motor cars, new, assembled, of a cylinder capacity not exceeding 1500 cc., with compression ignition internal combustion piston engine
2419	870331.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity not exceeding 1500 cc. with compression ignition internal combustion piston engine
2420	870331.03	Second-hand or used motor cars, jeep and land rovers, of a cylinder capacity not exceeding 1500 cc., with compression ignition internal combustion piston engine
2421	870331.04	Complete units, not assembled, of a cylinder capacity not exceeding 1500 cc, with compression ignition internal combustion piston engine
2422	870331.05	Specialized transport vehicles, of a cylinder capacity not exceeding 1500 cc., with compression ignition internal combustion piston engine
2423	870332.01	Motor cars, new, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2424	870332.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2425	870332.03	Second-hand or used motor cars, jeep and land rovers, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engines
2426	870332.04	Complete units, not assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2427	870332.05	Specialized transport vehicles, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2428	870333.01	Motor car, new, assembled, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine

SI No.	ITC (HS) Code	Description of the products
2429	870333.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2430	870333.03	Second-hand or used motor cars, jeep and land rovers, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2431	870333.04	Complete units, not assembled, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2432	870333.05	Specialized transport units, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2433	870390.00	Other vehicles, principally designed for the transport of persons
2482	880400.00	Parachutes and rotochutes, parts thereof and accessories thereto
2604	Ex 950291.00	Garments and accessories for dolls, footwear and headgear, other than parts thereof

European Commission
Permanent Delegation
to the International Organizations in Geneva

The Head of Delegation

Geneva, 12 November 1997

Dear Ambassador,

I have the honour to acknowledge receipt of your letter of today's date and the accompanying Annex.

The text of your letter reads as follows:

"Desiring to reach a satisfactory settlement of the difference regarding quantitative restrictions maintained by India on import of industrial, agricultural and textile products, as notified by India to the WTO by Annex I, Part B (Notification on Quantitative Restrictions Maintained on Imports Under the Export and Import Policy (as on 1 April 1997) of document WT/BOP/N/24 of 22 May, and for which the European Communities requested consultations with India under GATT Article XXII on 18 July 1997, India, on the understanding that nothing in this Agreement prejudices the respective rights and obligations of the European Communities and India under the WTO Agreement and that the European Communities will refrain from action under GATT Article XXII or Article XXIII as regards those restrictions during the phasing-out period as defined below, as long as India complies with its obligations under this exchange of letters, agrees as follows:

1. India will eliminate all quantitative restrictions on imports maintained by reference to GATT Article XVIII and notified to the WTO in Annex I, Part B of document WT/BOP/N/24 of 22 May, in accordance with the time schedules contained in Annex III of that document, as modified by the attached Annex. The modifications in the attached Annex concern the duration of each of the three phases of the period for the elimination of quantitative restrictions on imports imposed by India for balance-of-payments purposes and the shifting of certain products from Phase II to Phase I or Phase III to Phase I or II. This is without prejudice to India's rights and obligations under the WTO Agreement.
2. The time schedules in the attached Annex, read in conjunction with Annex III of document WT/BOP/N/24, provides for the elimination of quantitative restrictions imposed by India and notified to the WTO in Annex I, Part B of document WT/BOP/N/24 over three phases. In respect of products included in Phase I, quantitative restrictions on imports will be eliminated between 1 April 1997 and 31 March 2000, for products included in Phase II between 1 April 2000 and 31 March 2002, and for products included in Phase III between 1 April 2002 and 31 March 2003. This process will take place in a balanced manner.
3. India shall grant to the EC treatment no less favourable than that granted by India to any other country with respect to the elimination or modification of import restrictions on the products in the Annex and those in Annex III of document WT/BOP/N/24, under any form, either

autonomously or pursuant to agreement or understanding with that country, including pursuant to the settlement of any outstanding dispute under the WTO Understanding on Rules and Procedures Governing the Settlement of Disputes.

4. As regards products already included in India's schedule to the Information Technology Agreement, India will eliminate import restrictions no later than 31 March 2000.
5. As regards textile products, to the extent there are commitments made by India to eliminate quantitative restrictions in the EC-India Memorandum of Understanding, India will eliminate such restrictions on imports no later than the date agreed to therein.
6. Without prejudice to the rights and obligations of the EC and India under the WTO Agreement, India will refrain during the phase-out period from making more restrictive the import arrangements for the products in the attached Annex and in Annex III of document WT/BOP/N/24.
7. During the transition period, India will operate the SIL and the NAL arrangements in a transparent and non-discriminatory manner so as to ensure that they do not have trade-restrictive or distortive effects additional to those caused by the restrictions themselves. This is without prejudice to India's rights and obligations under the Agreement on Import Licensing Procedures. India will notify licensing procedures, and changes in these procedures, in accordance with Article 5 of the Agreement on Import Licensing Procedures.
8. Where imports are channelled through a state trading enterprise or an enterprise enjoying exclusive or special rights, the elimination of quantitative restrictions on imports will be without prejudice to India's rights under GATT Article XVII and the Understanding on the Interpretation of Article XVII of GATT 1994 as well as India's obligation to comply with the requirements of GATT Articles II:4 and XVII and the Understanding on the Interpretation of Article XVII of GATT 1994.
9. This agreement shall be reviewed annually by India and the EC. For the purposes of this review, India will provide information on the implementation of the phasing-out schedule. In this framework, there will be an opportunity for India and EC to discuss the implementation of the time schedules and for the EC to raise questions regarding the functioning of licensing procedures during the phasing-out period.
10. India intends, upon reaching bilateral solutions with the trading partners which have requested consultations under GATT Article XXII, to seek multilateral accommodation for its revised phase-out plan. The EC will cooperate with India in this regard."

I have the honour to inform you that the contents of your letter and the accompanying Annex are acceptable to the European Communities.

Yours sincerely,

R.E. Abbott
Ambassador

H.E. S. Narayanan
Ambassador and Permanent Representative to the WTO
Permanent Mission of India
Rue du Valais 9
1202 Geneva

ANNEX

Phase I

SI No.	ITC (HS) Code	Description of the products
41	030212.00	Pacific salmon, Atlantic salmon, and Danube salmon, fresh or chilled
42	030219.00	Other Salmonidae, excluding livers and roes, fresh or chilled
57	030265.00	Dogfish and other sharks, fresh or chilled
58	030266.00	Eels, fresh or chilled
63	030310.00	Pacific salmon, excluding livers and roes, frozen
65	030322.00	Atlantic salmon and Danube salmon, excluding livers and roes, frozen
66	030329.00	Other Salmonidae, excluding livers and roes, frozen
81	030375.00	Dogfish and other sharks, excluding livers and roes, frozen
82	030376.00	Eels, excluding livers and roes, frozen
92	030379.12	Croacker, grouper, hounder, excluding livers and roes, frozen
97	030420.04	Shark, frozen fillet
100	030420.07	Cuttle fish, frozen fillet
106	030541.00	Pacific salmon, Atlantic salmon and Danube salmon, smoked, including fillet
151	040390.01	Butter milk
152	040390.09	Curdled milk and cream, kephir and other fermented or acidified milk or cream
174	070200.00	Tomatoes, fresh or chilled
178	070420.00	Brussels sprouts, fresh or chilled
181	070519.00	Other lettuce, fresh or chilled
187	070690.03	Horseradish, fresh or chilled
188	070690.03	Salsify, celeriac, and similar edible roots, fresh or chilled
193	070910.00	Globe artichokes, fresh or chilled
194	070920.00	Asparagus, fresh or chilled
610	170490.01	Sweetmeat
611	170490.09	Other sugar confectionery, including white chocolate, not containing cocoa

SI No.	ITC (HS) Code	Description of the products
628	190530.02	Pastries and cakes
629	190540.00	Rusks, toasted bread and similar toasted products
630	190590.00	Other bakers' wares
701	210390.01	Curry paste
702	210390.02	Chilli sauce
703	210390.09	Other sauces and preparations therefor; mixed condiments and mixed seasonings
706	210690.01	Soft drink concentrates
711	210690.07	Custard powder
712	Ex 210690.09	Other food preparations, n.e.s., other than diabetic food preparations
739	220900.01	Brewed vinegar
837	320810.01	Paints and varnishes based on polyesters, wire enamel
843	320890.01	Other paints and varnishes based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in non-aqueous medium, wire enamel
856	321390.00	Other colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings
862	Ex 330113.00	Lemon grass oil in bulk
863	Ex 330119.01	Citronella oil java type in bulk
864	Ex 330124.01	Japanese mint oil in bulk
865	Ex 330124.02	Peppermint oil in bulk
866	Ex 330124.03	Dementholized Japanese mint oil in bulk
867	Ex 330124.04	Mentha arvensis in bulk
868	Ex 330129.14	Eucalyptus oil in bulk
870	330130.02	Flavouring essences
871	330130.03	Other resinoids
872	330130.09	Other resinoids
873	330190.00	Specified oleoresins
875	330190.02	Mustard oil aroma/E. oil
876	330190.03	Essence of Ambrettolide

SI No.	ITC (HS) Code	Description of the products
877	330190.09	Other concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration
878	330190.11	Terpenic by-products of deterpination of essential oils
886	330300.01	Eau-de-cologne
889	330300.04	Perfumes and perfumery compounds not for retail sale
890	330300.05	Perfumes containing spirit for retail sale
891	330300.09	Spirituos toilet preparations, n.e.s.
898	330499.01	Face creams
899	330499.02	Nail polish, lacquers
900	330499.03	Moisturizing lotion
903	330499.09	Other beauty or make-up preparations and preparations for the care of the skin
907	330530.00	Hair lacquers
910	330590.03	Hair cream
912	330710.09	Pre-shave, after-shave or other shaving preparations
913	330720.00	Personal deodorants and antiperspirants
921	340111.02	Shaving soaps other than shaving cream
923	Ex 340119.01	Other soap and organic surface active products in bars and blocks of not less than 500 grs. in weight, other than industrial soap
931	Ex 340290.03	Washing preparations whether or not containing soap
932	Ex 340290.09	Other surface active and cleaning preparations
945	350610.00	Products suitable for use as glues or adhesives for retail sale, not exceeding a net weight of 1 kg.
985	392210.00	Baths, shower baths and wash basins of plastics
986	392220.00	Lavatory seats and covers of plastics
995	Ex 392390.00	Other plastic articles for conveyance and packing of goods, other than aseptic bags
996	392410.00	Tableware and kitchenware of plastics
1003	392610.01	Plastic stickers, whether or not printed, embossed or impregnated
1014	Ex 392690.02	Polypropylene articles, n.e.s.
1015	Ex 392690.09	Other articles of plastic, n.e.s., other than specified products
1035	Ex 401610.00	Other articles or cellular rubber

SI No.	ITC (HS) Code	Description of the products
1038	401699.06	Rubber cushion
1041	420211.03	Satchels and brief cases of outer surface of leather, of composition leather or of patent leather
1047	420219.01	Toilet cases with outer surface of other materials
1048	420219.02	Travel goods with outer surface of other materials
1049	420219.03	Satchels and brief cases with outer surface of other materials
1050	420221.01	Handbags of leather for ladies
1051	420221.09	Other leather handbags
1058	42031.02	Wallets and purses of leather
1059	420231.09	Other articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather
1063	420291.00	Other cases and containers, with outer surface of leather, of composition leather or of patent leather
1067	Ex 420500.01	Straps other than for machinery and harness, of leather or of composition leather, or of patent leather
1073	Ex 430390.00	Other articles of furskin, of other than protected species
1095	Ex 480300.00	Toilet or facial tissue stock towel or napkin stock and similar paper of a kind used for household or sanitary purposes in rolls of a width exceeding 36 cm. or in rectangular sheets with at least one side exceeding 36 cm. in unfolded state
1121	481420.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design printed or otherwise decorated layer of plastics
1123	481490.00	Other wallpaper and similar wall coverings
1155	482360.00	Trays, dishes, plates, cups and the like, of paper or paper board
1165	Ex 491191.00	Pictures, designs and photographs, other than photoplates of textiles designs
1213	520931.00	Woven cotton fabrics, plain weave, dyed
1214	520932.00	Woven cotton fabrics, 3-thread or 4-thread twill, including cross twill, dyed
1215	520939.00	Other woven cotton fabrics, dyed
1216	520941.00	Woven cotton fabrics of yarns of different colours, plain weave
1218	520943.00	Woven cotton fabrics of 3-thread or 4-thread twill, including cross twill, of yarns of different colours

SI No.	ITC (HS) Code	Description of the products
1219	Ex 520949.00	Other woven cotton fabrics of yarns of different colour, other than jamdani sarees.
1231	521039.00	Other woven cotton fabrics, mixed mainly or solely with man-made fibres, dyed
1233	521042.00	Woven cotton fabrics, mixed mainly or solely with man-made fibres, 3-thread or 4-thread twill, including cross twill, of yarns of different colours
1234	521049.00	Other woven cotton fabrics, mixed mainly or solely with man-made fibres, of yarns of different colours
1244	521131.00	Woven fabrics of cotton (less than 200g./m ²), mixed mainly or solely with man-made fibres, plain weave, dyed
1245	521132.00	Woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, 3-thread or 4-thread twill, including cross twill, dyed
1246	521139.00	Other woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, dyed
1247	521141.00	Woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, plain weave or yarns of different colours
1249	521143.00	Woven cotton, other fabrics of 3-thread or 4-thread twill, including cross twill, of yarns of different colour
1250	521149.00	Other woven fabrics of cotton (less than 200 g./m ²), mixed mainly or solely with man-made fibres, of yarns of different colours
1258	521215.00	Other woven fabrics of cotton, weighing not more than 200g./m ² printed
1263	521225.00	Other woven fabrics of cotton, weighing more than 200 g./m ² printed
1315	551332.00	Woven fabrics containing less than 85% by weight of polyester staple fibres, mixed with cotton, 3-thread or 4-thread twill, including cross twill, of yarns of different colours
1316	551333.00	Other woven fabrics of polyester staple fibres mixed with cotton, of yarns of different colours
1319	551342.00	Woven fabrics containing less than 85% by weight of polyester staple fibres mixed with cotton, 3-thread or 4-thread twill including cross twill, printed
1320	551343.00	Other woven fabrics of polyester staple fibres mixed with cotton, printed

SI No.	ITC (HS) Code	Description of the products
1330	551431.00	Woven fabrics containing less than 85% by weight of polyester staple fibres mixed with cotton, of yarns of different colours, plain weave
1332	551433.00	Other woven fabrics of polyester staple fibres mixed with cotton, of yarns of different colours
1335	551442.00	Woven fabrics containing less than 85% by weight of polyester staple fibres mixed with cotton, printed 3-thread or 4-thread twill, including cross twill
1336	551443.00	Other woven fabrics of polyester staple fibre mixed with cotton, printed
1339	551512.00	Woven fabrics of polyester staple fibres mixed mainly or solely with man-made filaments
1349	551612.00	Woven fabrics containing 85% or more by weight of artificial staple fibre, dyed
1350	551613.00	Woven fabrics containing 85% or more by weight of artificial staple fibre, of yarns of different colours
1367	551694.00	Other woven fabric of artificial staple fibres, printed
1435	590610.00	Adhesive tape of a width not exceeding 20 cm.
1436	590691.00	Other rubberized textile fabrics, knitted or crocheted
1437	590699.00	Other rubberized textile fabrics, other
1438	590700.00	Textile fabrics otherwise impregnated, coated or covered; painted canvass being theatrical scenery, studio back-cloths or the like
1439	590800.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated
1440	590900.00	Textile hose-piping and similar textile tubing, with or without lining, armour or accessories of other materials
1441	591140.00	Straining cloth of a kind used in oil presses or the like, including that of human hair
1467	610311.00	Men's or boys' suits, knitted or crocheted, of wool or fine animal hair
1474	610331.00	Men's or boys' jackets or blazers, knitted or crocheted, of wool or of fine animal hair
1479	610342.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of cotton

SI No.	ITC (HS) Code	Description of the products
1480	610343.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of synthetic fibres
1494	610441.00	Women's or girls' dresses, knitted or crocheted, of wool or fine animal hair
1496	610443.00	Women's or girls' dresses, knitted or crocheted, of synthetic fibre
1497	610444.00	Women's or girls' dresses, knitted or crocheted, of artificial fibre
1498	610449.00	Women's or girls' dresses, knitted or crocheted, of other textile materials
1504	610462.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of cotton
1505	610463.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, knitted or crocheted, of synthetic fibres
1507	610510.00	Men's or boys' shirts, knitted or crocheted, of cotton
1508	610520.00	Men's or boys' shirts, knitted or crocheted, of man-made fibres
1509	610590.00	Men's or boys' shirts, knitted or crocheted, of other textile materials
1510	610610.00	Women's or girls' blouses, shirts, and shirt blouses, knitted or crocheted, of cotton
1511	610620.00	Women's or girls' blouses, shirts, and shirt blouses, knitted or crocheted, of man-made fibres
1513	610711.00	Men's or boys' underpants and briefs, knitted or crocheted, of cotton
1514	610712.00	Men's or boys' underpants and briefs, knitted or crocheted, of man-made fibres
1524	610821.00	Women's or girls' briefs and panties, knitted or crocheted, of cotton
1525	610822.00	Women's or girls' briefs and panties, knitted or crocheted, of man-made fibres
1531	610892.00	Women's or girls' other articles, knitted or crocheted, of man-made fibres
1533	610910.00	T-shirts, singlets, and other vests, knitted or crocheted, of cotton
1534	610990.00	T-shirts, singlets, and other vests, knitted or crocheted, of other textile materials
1535	611010.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of wool or fine animal hair

SI No.	ITC (HS) Code	Description of the products
1536	611020.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted of cotton
1537	611030.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres
1543	611211.00	Tracksuits, knitted or crocheted, of cotton
1544	611212.00	Tracksuits, knitted or crocheted, of synthetic fibres
1549	611241.00	Women's or girls' swimwear, knitted or crocheted, of synthetic fibres
1556	611511.00	Panty hose and tights, of synthetic fibres measuring per single yarn less than 67 decitex
1557	611512.00	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more
1558	611519.00	Panty hose and tights of other textile materials
1559	611520.00	Women's full length or knee length hosiery, measuring per single yarn less than 67 decitex
1560	611591.00	Other knitted or crocheted hosiery, of wool or fine animal hair
1561	611592.00	Other knitted or crocheted hosiery, of cotton
1562	611593.00	Other knitted or crocheted hosiery, of synthetic fibres
1563	611599.00	Other knitted or crocheted hosiery, of other textile materials
1573	620111.00	Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, and similar articles, of wool or fine animal hair
1574	620112.00	Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, and similar articles of cotton
1577	620191.00	Men's or boys' windcheaters and similar articles, of wool or fine animal hair
1578	620192.00	Men's or boys' windcheaters and similar articles, of cotton
1579	620193.00	Men's or boys' windcheaters and similar articles, of man-made fibres
1581	620211.00	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, of wool or fine animal hair
1582	620212.00	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, of cotton
1583	620213.00	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, of man-made fibres
1585	620291.00	Women's or girls' windcheaters and similar articles, of wool or fine animal hair

SI No.	ITC (HS) Code	Description of the products
1586	620292.00	Women's or girls' windcheaters and similar articles, of cotton
1587	620293.00	Women's or girls' windcheaters and similar articles, of man-made fibres
1589	620311.00	Men's or boys' suits, of wool or of fine animal hair
1591	620319.00	Men's or boys' suits, of other textile materials
1595	620329.00	Men's or boys ensembles of other textile materials
1596	620331.00	Men's or boys' jackets and blazers of wool or fine animal hair
1597	620332.00	Men's or boys' jackets and blazers of cotton
1599	620339.00	Men's or boys' jackets and blazers, of other textile materials
1600	620341.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair
1601	620342.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton
1602	620343.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres
1612	620431.00	Women's and girls' jackets and blazers of wool and fine animal hair
1613	620432.00	Women's and girls' jackets and blazers of cotton
1616	620441.00	Women's or girls' dresses, of wool or fine animal hair
1617	620442.00	Women's or girls' dresses, of cotton
1618	620443.00	Women's or girls' dresses, of synthetic fibres
1619	620444.00	Women's or girls' dresses, of artificial fibres
1620	620449.00	Women's or girls' dresses, of other textile materials
1621	620451.00	Women's and girls' skirts and divided skirts, of wool or of fine animal hair
1626	620462.00	Women's and girls' trousers, bib and brace overalls, breeches and shorts, of cotton
1628	620469.00	Women's and girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials
1630	620520.00	Men's or boys' shirts of cotton
1635	620630.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton
1638	620711.00	Men's or boys' underpants and briefs, of cotton
1674	621210.00	Brassieres

SI No.	ITC (HS) Code	Description of the products
1681	621410.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste
1682	621420.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair
1683	621430.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibre
1684	621440.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibre
1685	621490.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials
1686	621510.00	Ties, bow ties and cravats, of silk or silk waste
1687	621520.00	Ties, bow ties and cravats, of man-made fibres
1688	621590.00	Ties, bow ties and cravats, of other textile materials
1692	630110.00	Electric blankets
1693	630120.00	Other blankets and travelling rugs, of wool or fine animal hair
1694	630130.00	Other blankets and travelling rugs, of cotton
1695	630140.00	Other blankets and travelling rugs, of synthetic fibre
1705	630251.00	Other table linen, of cotton
1706	630252.00	Other table linen, of flax
1707	630253.00	Other table linen, of man-made fibre
1714	630311.00	Curtains and interior blinds, or bed valances, knitted or crocheted, of cotton
1715	630312.00	Curtains and interior blinds, or bed valances, knitted or crocheted, of synthetic fibre
1716	630391.00	Curtains and interior blinds, or bed valances, knitted or crocheted, of other textile materials
1717	630391.00	Curtains and interior blinds, or bed valances, other, of cotton
1718	630392.00	Curtains and interior blinds, or bed valances, other, of synthetic fibres
1719	630399.00	Curtains and interior blinds, or bed valances, other, of other textile materials
1720	630411.00	Bedspreads, knitted or crocheted
1721	630419.00	Bedspreads, other
1722	630491.00	Other furnishing articles, knitted or crocheted

SI No.	ITC (HS) Code	Description of the products
1758	640291.01	All rubber footwear covering the ankle
1759	640291.09	Other footwear of rubber or plastics, covering the ankle
1760	640299.01	All rubber footwear, other
1762	540319.01	Other sports footwear with outer soles of leather and uppers of leather
1763	640319.02	Other sports footwear with outer soles of rubber and uppers of leather
1764	640319.09	Other sports footwear with outer soles of plastics or composition leather and uppers of leather
1765	640320.01	All leather closed toe footwear
1766	640320.02	All leather open toe footwear
1768	640320.09	Other footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe
1769	640330.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap
1770	640340.00	Other footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather, incorporating a protective metal toe-cap
1773	640359.00	Other footwear with outer soles of leather and uppers of leather
1776	640399.01	Leather sandals with rubber soles
1777	640399.02	Leather sandals with plastic and synthetic sole
1783	640419.09	Other sports footwear, other
1784	640240.00	Footwear with outer soles of leather or composition leather
1802	670210.01	Decorative plants, of plastics
1803	670210.09	Other flowers, foliage or fruits, or articles thereof, of plastics
1815	680221.01	Marble blocks or tiles, polished
1821	680293.00	Other worked monumental or building stone and articles thereof, of granite
1845	690100.01	Bricks, of siliceous fossil meals or of similar siliceous earths
1854	690790.00	Unglazed ceramic flags and paving, earth or wall tiles, unglazed ceramic mosaic cubes and the like
1865	691010.00	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns and similar sanitary fixtures of porcelain or china

SI No.	ITC (HS) Code	Description of the products
1869	691190.00	Tableware, kitchenware, other household articles and toilet articles, or other ceramics
1870	691200.01	Ceramic tableware of imitation porcelain or semi-porcelain
1871	691200.02	Toilet articles, other than of porcelain or china
1872	691200.03	Clay articles as tableware, kitchenware and other household articles
1887	701321.00	Drinking glasses, of lead crystal
1893	701810.01	Glass bangles
1910	710310.01	Emeralds, uncut
1931	711320.02	Parts of rolled gold jewellery
1970	731431.00	Other grill, netting and fencing, welded at the intersection, plated or coated with zinc
1990	732181.00	Other non-electric domestic appliances, of iron or steel, for gas fuel or both gas and other fuels
1994	732211.00	Radiator and parts thereof of cast iron
1995	732219.00	Radiator and parts thereof, other
1996	732290.01	Air heaters and air distributors of iron or steel
1997	Ex 732310.00	Pot scourers and scourers or polishing pads, gloves and the like
1998	732391.01	Cast iron pans, not enamelled
1999	732391.09	Other utensils of cast iron, not enamelled
2000	732392.00	Other utensils of cast iron, enamelled
2066	820210.01	Metal working hand saws
2068	820210.09	Other hand saws
2074	820320.00	Pliers, pincers, tweezers and similar hand tools
2080	820412.01	Hand-operated spanners, adjustable
2081	820412.02	Hand-operated wrenches, adjustable
2085	820530.01	Wood-working hand tools
2087	820540.00	Screw drivers
2089	820559.01	Grease guns
2092	820559.09	Other hand tools, n.e.s.
2097	820590.01	Garage tools in sets
2098	820590.09	Sets of hand tools, n.e.s.

SI No.	ITC (HS) Code	Description of the products
2122	821591.00	Kitchen or tableware, plated with precious metal
2131	830250.00	Hat-racks, hat-pegs, brackets and similar fixtures
2136	830621.01	Statuettes, plated with precious metal
2137	830621.02	Trophies, plated with precious metal
2138	830621.09	Other ornaments, plated with precious metal
2139	830629.01	Other statuettes
2140	830629.02	Other trophies
2141	830629.09	Other ornaments
2177	841869.02	Water cooler
2178	841869.03	Vending machines
2186	Ex 842139.09	Toilet deodorizers
2212	845011.00	Fully automatic machines and driers, of a dry linen capacity not exceeding 10 kg.
2213	845012.00	Other household or laundry type washing machines, of a dry linen capacity not exceeding 10kg., with built-in centrifugal drier
2214	845019.00	Other household or laundry type washing machines, of a dry linen capacity not exceeding 10kg., other
2222	847010.00	Electronic calculators capable of operation without an external source of electric power and pocket size data recording, reproducing and displaying machines with calculating function
2223	847021.00	Other electronic calculating machines, incorporating a printing device
2224	847029.00	Other electronic calculating machines, other
2225	847030.01	Electrically operating calculating machines
2273	851650.00	Microwave ovens
2278	851679.02	Electrical or electronic devices for repelling insects
2279	851679.09	Other electrothermic appliances
2280	851711.01	Line telephone sets with cordless push button type hand sets
2282	851711.03	Line telephone cordless sets
2285	Ex 851730.00	Telephone or telegraphic switching apparatus, other than electronic public switching, including SPC type, but excluding EPABX, EPAX or Key telephone systems

SI No.	ITC (HS) Code	Description of the products
2287	Ex 851750.09	Subscriber end equipment and other products, other than ISDN terminals
2288	Ex 851780.00	Other apparatus for line telephony or line telegraphy, other than facsimile machines
2291	851822.00	Multiple loud speakers, mounted in the same enclosure
2294	851910.00	Coin or disc-operated record players
2295	851921.00	Other record players, with loud speakers
2296	851929.00	Other record players, other
2297	851931.00	Turntable, with automatic record changing mechanism
2298	851939.00	Turntables, other
2302	851999.01	Tape recorder, other than cassette type
2311	852039.02	Compact disc recorders incorporating sound reproducing apparatus
2312	852039.09	Other magnetic tape recorders incorporating sound reproducing apparatus, other
2325	Ex 852520.01	Cordless telephones, car telephones and transportable telephones
2328	852719.00	Other apparatus capable of receiving radio telephony or radio telegraphy, capable of operating without an external source of power
2353	853610.06	Electronic fuses
2364	853650.01	Other switches of plastics
2368	853669.01	Plugs and sockets of plastics
2369	853669.09	Plugs and sockets of other materials
2503	900661.00	Discharge lamp flash light apparatus
2505	900669.00	Other photographic flash light apparatus
2557	940130.00	Swivel seats with variable height adjustment
2558	940140.00	Seats other than garden seats or camping equipment, convertible into beds
2560	940161.00	Other seats, with wooden frames, upholstered
2561	940169.00	Other seats with wooden frames, other
2562	940171.00	Other seats, with metal frames, upholstered
2563	940179.00	Other seats, with metal frames, other
2564	940180.00	Other seats

SI No.	ITC (HS) Code	Description of the products
2582	940490.01	Quilts
2583	940490.09	Other articles of bedding and similar furnishing, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics
2609	950349.01	Toys of wood representing animals or non-human creatures
2670	961210.01	Computer printer ribbons
2671	961210.02	Ribbons for typewriters and similar machines
2672	961210.03	Ribbons for electronic typewriter
2673	961210.09	Other ribbons inked or otherwise prepared for giving impressions
2681	961590.00	Hairpins, curling pins, curling grips, hair curlers and the like and parts thereof

Phase II

SI No.	ITC (HS) Code	Description of the products
1	020311.00	Carcasses and half carcasses, as meat of swine, fresh or chilled
2	020312.00	Hams, shoulders and cuts with bone-in, as meat of swine, fresh or chilled
3	020319.00	Other meat of swine, fresh or chilled
4	020321.00	Carcasses and half carcasses, as meat of swine, frozen
5	020322.00	Hams, shoulders and cuts with bone in, as meat of swine, frozen
6	020329.00	Other meat of swine, frozen
16	020630.00	Edible offal of swine, fresh or chilled
17	020641.00	Livers, as edible offal of swine, frozen
18	020649.00	Other edible offal of swine, frozen
25	020724.00	Meat and edible offal, of turkeys, not cut in pieces, fresh or chilled
26	020725.00	Meat and edible offal, of turkeys, not cut in pieces, frozen
27	020726.00	Cuts and edible offal, of turkeys, fresh or chilled
28	020727.00	Cuts and edible offal, of turkeys, frozen
29	020732.00	Meat and edible offal, not cut in pieces, of ducks, geese and guinea fowls, fresh or chilled

SI No.	ITC (HS) Code	Description of the products
30	020733.00	Meat and edible offal, not cut in pieces, of ducks, geese and guinea fowls, frozen
138	040120.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content by weight, exceeding 1% but not exceeding 6%
153	040410.01	Whey, concentrated, evaporated or condensed
161	040630.00	Processed cheese, not grated or powdered
162	04064.00	Blue-veined cheese
228	071290.02	Dehydrated garlic powder
229	071290.03	Dehydrated garlic flakes
230	071290.04	Dried garlic
340	090411.04	Black pepper ungarbled, neither crushed nor ground
341	090411.05	Dehydrated green pepper, neither crushed nor ground
343	090411.07	Freeze dried green pepper, neither crushed nor ground
344	090411.08	Frozen pepper, neither crushed nor ground
347	090420.01	Chilli, dried, crushed or ground
348	090420.02	Chilli powder, dried
369	090920.02	Coriander powder
373	090950.02	Fennel powder
377	091010.04	Ginger, powder
378	091010.09	Other ginger, including dried
381	091030.02	Turmeric, powder
387	091091.01	Curry powder
391	091099.11	Tejpat powder
392	091099.12	Cassia powder
393	091099.13	Cumin powder
394	091099.14	Celery powder
395	091099.15	Fenugreek powder
397	091099.18	Mustard powder
399	091099.21	Coriander powder
400	091099.22	Fennel powder

SI No.	ITC (HS) Code	Description of the products
424	110210.00	Rye flour
444	110510.00	Flour, meal and powder of potatoes
445	110520.00	Flakes, granules and pellets of potatoes
446	110610.00	Flour, meal and powder of dried leguminous vegetables
447	110620.01	Flour and meal, of sago
448	110620.02	Flour and meal, of manioc
450	110630.01	Flour, mango
451	110630.02	Flour, meal and powder of tamarind
600	Ex 170211.00	Lactose and lactose syrup, containing by weight 99% or more lactose, other than in solid form
601	Ex 170219.00	Other lactose and lactose syrup, other than in solid form
603	170230.01	Glucose liquid, not containing fructose or containing in the dry state less than 20% by weight of fructose
604	Ex 170230.03	Dextrose, other than in solid form
605	170240.01	Glucose liquid, containing in the dry state at least 20% but less than 50% by weight of fructose
606	Ex 170240.03	Dextrose, containing in the dry state at least 20% but less than 50% by weight of fructose, other than in solid form
607	Ex 170250.00	Chemically pure fructose, other than in solid form
608	Ex 170260.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, other than in solid form
609	Ex 170290.09	Other sugars, including invert sugar, other than in solid form
614	190120.00	Mixes and doughs for the preparations of bakers' wares of heading No. 19.05
631	200110.00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid
632	200120.00	Onions, prepared or preserved by vinegar or acetic acid
633	200190.01	Chilli pickles
634	200190.02	Green pickles
635	200190.03	Mango pickles
636	200190.04	Mango chutneys
637	200190.05	Tomato chutneys and paste
638	200190.06	Lemon chutney

SI No.	ITC (HS) Code	Description of the products
639	200190.07	Tamarind paste, concentrate, pure
640	200190.09	Other vegetables, fruits, nuts, and other edible parts of plants, prepared or preserved by vinegar or acetic acid
641	200310.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid
642	200410.01	Potato chips, fried, frozen
643	200410.09	Other potato preparations, frozen
654	200600.00	Fruits, nuts, fruit peel and other parts of plants, preserved by sugar
655	200710.00	Homogenized preparations of fruit or nut puree and fruit or nut paste, being cooked preparations
656	200791.00	Citrus fruit preparations
657	200799.01	Jams, jellies, marmalades, etc., of mango
658	200799.02	Jams, jellies, marmalades, etc., of guava
659	200799.03	Jams, jellies, marmalades, etc., of pineapple
660	200799.04	Jams, jellies, marmalades, etc., of apple
661	200799.09	Jams, jellies, marmalades, etc. of other fruit
662	200811.00	Ground nuts, otherwise prepared or preserved, n.e.s.
663	200819.01	Cashewnuts, roasted, and/or salted
674	200892.00	Mixtures of prepared or preserved fruits
675	200899.01	Mango squash
676	200899.02	Lemon squash
677	200899.03	Orange squash
678	200899.04	Pineapple squash
679	200899.09	Other fruit squash
689	200980.09	Other single fruit or vegetable juice
690	200990.00	Mixture of juices
700	210230.00	Prepared baking powders
704	210410.00	Soups and broths and preparations therefor
705	210420.00	Homogenized composite food preparations
708	210690.03	Sugar syrup containing flavouring or colouring material, n.e.s.
710	210690.06	Churna for paan

SI No.	ITC (HS) Code	Description of the products
719	Ex 220410.00	Champagne
720	220421.01	Port and other still red wines, in containers holding 2 l. or less
721	220421.02	Sherry and other still white wines in containers holding 2 l. or less
722	220421.09	Other wine, including grape must in containers holding 2 l. or less
723	220429.01	Port and other still red wines, other
724	220429.02	Sherry and other still white wine, other
725	220429.09	Other wine including grape must, other
732	220820.00	Spirits obtained by distilling grape wine or grape marc
733	220830.00	Whiskeys
738	220890.00	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., and other spirituous beverages
740	220900.02	Synthetic vinegar
741	230210.01	Maize bran
749	230400.01	Oilcake and oilcake meal of soya bean, expeller variety
750	230400.02	Soya oilcake solvent extracted (defatted) variety
751	230400.03	Meal of soya bean solvent extracted (defatted)
752	230500.01	Oilcake and oilcake meal of groundnut, expeller variety
753	230500.02	Oilcake and oilcake meal of groundnut solvent extracted (defatted) variety
754	230610.01	Oilcake and oilcake meal decorticated, expeller variety of cotton seeds
755	230610.02	Oilcake and oilcake meal decorticated, solvent extracted (defatted) variety of cotton seeds.
756	230610.03	Oilcake and oilcake meal undecorticated, expeller variety of cotton seed
757	230610.04	Oilcake and oilcake meal undecorticated, solvent extracted (defatted) variety of cotton seeds
758	230620.01	Oilcake and oilcake meal of linseed, expeller variety
759	230620.02	Oilcake and oilcake meal of linseed solvent extracted (defatted) variety
760	230630.01	Oilcake and oilcake meal of sunflower seed expeller variety

SI No.	ITC (HS) Code	Description of the products
761	230630.02	Oilcake and oilcake meal of sunflower seed solvent extracted (defatted) variety
762	230640.01	Oilcake and oilcake meal expeller variety of rape or colza seeds
763	230640.02	Oilcake and oilcake meal solvent extracted (defatted) variety of rape or colza seeds
764	230650.01	Oilcake and oilcake meal expeller variety of coconut or copra
765	230650.02	Oilcake and oilcake meal solvent extracted (defatted) variety of coconut or copra
766	230660.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels
767	230670.00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of maize germ
768	230690.01	Oilcake and oilcake meal of mowra seeds expeller variety
770	230690.03	Oilcake and oilcake meal of mustard seeds solvent extracted (defatted).
771	230690.04	Oilcake and oilcake meal of niger seeds expeller variety
772	230690.05	Oilcake and oilcake meal of niger seeds solvent extracted (defatted) variety
773	230690.06	Oilcake and oilcake meal of cardi seed solvent extracted (defatted) variety
774	230690.07	Oilcake and oilcake meal of sesamum seeds expeller variety
775	230690.08	Oilcake and oilcake meal of sesamum seeds solvent extracted (defatted) variety
776	230690.11	Oilcake and oilcake make of mango kernel expeller variety
777	230690.12	Oilcake and oilcake meal of mango kernel, solvent extracted (defatted) variety
778	230690.13	Oilcake and meal of sal-ce-oiled
779	230690.14	Residues babool seed extraction
780	230690.15	Oilcake and meal of castor seeds
781	230690.16	Oilcake and meal of neem seed extraction
782	230690.19	Oilcake and oilcake meal of other oil seeds and oleaginous fruits n.e.s. expeller variety
783	230690.29	Oilcake and other oilcake meal seeds oleaginous fruits, n.e.s., solvent extracted variety

SI No.	ITC (HS) Code	Description of the products
789	230990.09	Other preparations used in animal feeding
880	330190.21	Aqueous solution of essential oils
944	350520.00	Glues
1052	420222.01	Handbags, shopping bags, of artificial plastic material, with outer surface of plastic sheeting or of textile materials
1054	420222.04	Handbags, shopping bags of jute
1055	420222.09	Handbags, with outer surface of other materials
1060	420232.01	Jewellery boxes, with outer surface of plastic sheeting or of textile materials
1061	420232.09	Other articles of a kind normally carried in the pocket or in the handbag, with outer surface of sheeting of plastics or of textile materials
1064	420292.00	Other cases and containers, with outer surface of plastic sheeting or of textile materials
1187	520811.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100 g./m ²
1188	520812.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, plain weave, weighing more than 100 g./m ² but not more than 200 g./sq.m.
1189	520813.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, 3-thread or 4-thread twill, including cross twill
1190	520819.00	Woven fabrics, containing 85% or more by weight of cotton, unbleached, other
1207	520911.00	Woven fabrics, containing 85% or more by weight of cotton, weighing more than 200 g./m ²
1208	520912.00	Woven cotton fabrics, unbleached, 3-thread or 4-thread twill, including cross twill
1209	520919.00	Other woven cotton fabrics, unbleached
1413	580310.00	Gauze, of cotton
1421	Ex 580620.00	Other narrow woven fabrics, containing by weight 5% or more of elastomeric yarn of rubber thread, other than elastic cloth, tapes and bands
1422	580631.00	Other narrow woven fabrics, of cotton
1425	Ex 580810.00	Goods
1431	590410.00	Linoleum

SI No.	ITC (HS) Code	Description of the products
1450	600230.00	Knitted or crocheted fabrics, of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread
1466	610290.00	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind cheaters, wind jackets and other similar articles, knitted or crocheted, of other textile materials
1468	610312.00	Men's or boys' suits, knitted or crocheted, of synthetic fibres
1470	610321.00	Men's or boys' ensembles, of wool or fine animal hair
1472	610323.00	Men's or boys' ensembles, knitted or crocheted, of synthetic fibres
1475	610332.00	Men's or boys' jackets or blazers, knitted or crocheted, of cotton
1476	610333.00	Men's or boys' jackets or blazers, knitted or crocheted, of synthetic fibres
1477	610339.00	Men's or boys' jackets or blazers, knitted or crocheted, of other textile materials
1539	611110.00	Babies' garments, and clothing accessories, knitted or crocheted, of wool or fine animal hair
1555	611490.00	Other knitted or crocheted garments, of other textile materials
1611	620429.00	Women's or girls' ensembles, of other textile materials
1640	620721.00	Men's or boys' nightshirts and pyjamas, of cotton
1648	620821.00	Women's or girls' nightdresses and pyjamas, of cotton
1788	640699.02	Gaiters, leggings, cricket pads, etc.
1789	650300.00	Felt hats and other felt headgear made from the hat bodies, hoods, or plateaux of heading No. 65.01 whether or not lined or trimmed
1790	650400.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
1792	650590.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece, whether or not lined or trimmed
1797	660110.00	Garden or similar umbrellas
1799	660199.00	Other umbrellas and sun umbrellas
2401	870321.01	Motor car, new, assembled of a cylinder capacity not exceeding 1000 cc., with spark ignition internal combustion reciprocating piston engine

SI No.	ITC (HS) Code	Description of the products
2402	870321.02	Jeep and landrover type vehicles assembled, of a cylinder capacity not exceeding 1000 cc., with spark ignition internal combustion reciprocating piston engine
2403	870321.03	Second-hand or used motor cars and jeeps and landrovers, assembled, of a cylinder capacity not exceeding 1000 cc. with spark ignition internal combustion reciprocating piston engine
2404	870321.04	Complete units, not assembled, of a cylinder capacity not exceeding 1000 cc. with spark ignition internal combustion reciprocating piston engine
2405	870321.05	Specialized transport vehicles of a cylinder capacity not exceeding 1000 cc., with spark ignition internal combustion reciprocating piston engine
2406	870322.01	Motor car, new, assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2407	870322.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2408	870322.03	1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2409	870322.04	Complete units, not assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2410	870322.05	Specialized transport vehicles, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc. with spark ignition internal combustion reciprocating piston engine
2411	870323.01	Motor car, new, assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc., with spark ignition internal combustion reciprocating piston engine
2412	870323.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 3000 cc., with spark ignition internal combustion reciprocating piston engine
2413	870323.03	Second-hand or used motor cars, jeeps and land rover, of a cylinder capacity exceeding 1500 cc. but not exceeding 300 cc., with spark ignition internal combustion reciprocating piston engine
2414	870323.04	Complete units, not assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc, with spark ignition internal combustion reciprocating piston engine

SI No.	ITC (HS) Code	Description of the products
2415	870323.05	Specialized transport vehicles, of a cylinder capacity exceeding 1500 cc. but not exceeding 3000 cc., with spark ignition internal combustion reciprocating piston engine
2416	870324.01	Racing cars, of a cylinder capacity exceeding 300 cc. with spark ignition internal combustion reciprocating piston engine
2417	870324.09	Other vehicles, of a cylinder capacity exceeding 3000 cc, with spark ignition internal combustion reciprocating piston engine
2418	870331.01	Motor cars, new, assembled, of a cylinder capacity not exceeding 1500 cc., with compression ignition internal combustion piston engine
2419	870331.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity not exceeding 1500 cc. with compression ignition internal combustion piston engine
2420	870331.03	Second-hand or used motor cars, jeep and land rovers, of a cylinder capacity not exceeding 1500 cc., with compression ignition internal combustion piston engine
2421	870331.04	Complete units, not assembled, of a cylinder capacity not exceeding 1500 cc, with compression ignition internal combustion piston engine
2422	870331.05	Specialized transport vehicles, of a cylinder capacity not exceeding 1500 cc., with compression ignition internal combustion piston engine
2423	870332.01	Motor cars, new, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2424	870332.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2425	870332.03	Second-hand or used motor cars, jeep and land rovers, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engines
2426	870332.04	Complete units, not assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2427	870332.05	Specialized transport vehicles, of a cylinder capacity exceeding 1500 cc. but not exceeding 2500 cc., with compression ignition internal combustion piston engine
2428	870333.01	Motor car, new, assembled, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine

SI No.	ITC (HS) Code	Description of the products
2429	870333.02	Jeep and land rover type vehicles, assembled, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2430	870333.03	Second-hand or used motor cars, jeep and land rovers, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2431	870333.04	Complete units, not assembled, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2432	870333.05	Specialized transport units, of a cylinder capacity exceeding 2500 cc., with compression ignition internal combustion piston engine
2433	870390.00	Other vehicles, principally designed for the transport of persons
2482	880400.00	Parachutes and rotochutes, parts thereof and accessories thereto
2604	Ex 950291.00	Garments and accessories for dolls, footwear and headgear, other than parts thereof

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