

HS96	Description	Bound rate at		Implementation	Present		Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	Final Bound		concession established	INR		
	-----Of sheep		10			(EC15 15)		
	-----Of goats		10			(EC15 15)		
16029099	-----Other		10			(EC15 15)		
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.							
160300	-Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates		10					
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.							
16041	-Fish, whole or in pieces, but not minced:							
160411	--Salmon		10			EC15		
160412	--Herrings		10			EC15		
160413	--Sardines, sardinella and brisling or sprats		10			EC15		
160414	--Tunas, skipjack and bonito (Sarda spp.)		10			EC15		
160415	--Mackerel		10			EC15		
160416	--Anchovies		10			EC15		
160419	--Other		10			EC15		
160420	-Other prepared or preserved fish		10			EC15		
160430	-Caviar and caviar substitutes		10			EC15		
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.							
160510	-Crab		10			EC15		
160520	-Shrimps and prawns		10			EC15		
160530	-Lobster		10			EC15		
160540	-Other crustaceans		10			EC15		

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160590	-Other		10			EC15		
1701	Cane or beet sugar and chemically pure sucrose, in solid form.							
17011	-Raw sugar not containing added flavouring or colouring matter:							
170111	--Cane sugar		0					
170112	--Beet sugar		10				CU, (AU 5)	
17019	-Other:							
17019100	--Containing added flavouring or colouring matter		10					
170199	--Other:							
17019910	---White sugar		30			AU		
17019990	---Other		20			AU, EC15		
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.							
17021	-Lactose and lactose syrup:							
170211	--Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter		10					
170219	--Other		10					
170220	-Maple sugar and maple syrup		10					
170230	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose		10					
170240	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose		10					

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170250	-Chemically pure fructose		10					
170260	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose		10					
170290	-Other, including invert sugar		10					
1703	Molasses resulting from the extraction or refining of sugar.							
170310	-Cane molasses		5			CU		
170390	-Other		5			CU		
1704	Sugar confectionery (including white chocolate), not containing cocoa.							
170410	-Chewing gum, whether or not sugar-coated		10			TU, (CZ 20, SL 20)		
170490	-Other		10				AU, TU, (CZ 20, SL 20)	
1801	Cocoa beans, whole or broken, raw or roasted.							
18010000	-Cocoa beans, whole or broken, raw or roasted		15					
1802	Cocoa shells, husks, skins and other cocoa waste.							
180200	-Cocoa shells, husks, skins and other cocoa waste		10					
1803	Cocoa paste, whether or not defatted.							
18031000	-Not defatted		15					
18032000	-Wholly or partly defatted		15					
1804	Cocoa butter, fat and oil.							
18040000	-Cocoa butter, fat and oil		15					
1805	Cocoa powder, not containing added sugar or other sweetening matter.							

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180500	-Cocoa powder, not containing added sugar or other sweetening matter		10			US	Earlier INRs ODCs
1806	Chocolate and other food preparations containing cocoa:						
180610	-Cocoa powder, containing added sugar or other sweetening matter:						
18061015	--Containing no more or less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose		10			EC15, TU	
18061020	--Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose		10			EC15	
18061030	--Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose		10			EC15	
18061090	--Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose		10			EC15	
180620	-Other preparations in block slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:						
18062070	--Chocolate milk crumb, containing a combined weight of less than 25% of cocoa butter and milkfat and containing less than 18% by weight of cocoa butter		10			EC15	
18062080	--Other		10			EC15	

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18063	-Other, in blocks, slabs or bars:							
18063100	--Filled		10				EC, (CZ 20, SL 20)	
18063250	--Not filled		10				EC, (CZ 20, SL 20)	
180690	-Other		10				EC, (CZ 20, SL 20)	
1901	Malt extract, food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading							
190110	-Preparations for infant use, put up for retail sale		5				(CZ 20, EC15 10, SL 20, US 10)	
190120	-Mixes and doughs for the preparation of bakers' wares of heading No 1905		10				EC15, (CZ 20, SL 20)	
190190	-Other:							
	--Malt extract:							
19019011	---With a dry extract content of 90 % or more by weight		10				EC15, US, (CZ 20, SL 20)	
19019019	---Other		10				EC15, US, (CZ 20, SL 20)	
	--Other:							
19019091	---Containing no milkfats,sucrose,isoglucose,glucose or starch or containing less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings Nos 0401 to 0404		10				EC15, US, (CZ 20, SL 20)	
19019099	---Other		10				EC15, US, (CZ 20, SL 20)	

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1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:						
19021	-Uncooked pasta, not stuffed or otherwise prepared:						
	-Uncooked pasta, not stuffed or otherwise prepared:						
19021100	--Containing eggs	10				EC15, TU, (CZ 20, SL 20)	
190219	--Other:						
19021910	---Containing no common wheat flour or meal	10				EC15, TU, US, (CZ 20, SL 20)	
19021990	---Other	10				EC15, TU, US, (CZ 20, SL 20)	
190220	-Stuffed pasta, whether or not cooked or otherwise prepared:						
19022030	--Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	10				EC15, TU, (CZ 20, SL 20)	
	--Other:						
19022091	---Cooked	10				EC15, TU, (CZ 20, SL 20)	
19022099	---Other	10				EC15, TU, (CZ 20, SL 20)	
190230	-Other pasta:						
19023010	--Dried	10				EC15, TU, US, (CZ 20, SL 20)	
19023090	--Other	10				EC15, TU, US, (CZ 20, SL 20)	
190240	-Couscous:						

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19024010	--Unprepared		10			EC15, TU, (CZ 20, SL 20)	
19024090	--Other		10			EC15, TU, (CZ 20, SL 20)	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.						
190300	-Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		20				
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise						
190410	-Prepared foods obtained by the swelling or roasting of cereals or cereal products		10			US	
190420	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		20				
190490	-Other		10			US	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:						
19051000	-Crispbread		10			EC15	

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190520	-Gingerbread and the like:						
19052010	--Containing by weight of sucrose less than 30 % (including invert sugar expressed as sucrose)	10			EC15		
19052030	--Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)	10			EC15		
19052090	--Containing by weight of sucrose 50 % or more (including invert sugar expressed as sucrose)	10			EC15		
190530	-Sweet biscuits; waffles and wafers:						
19053091	--Waffles and wafers, salted, whether or not filled, other than completely or partially coated or covered with chocolate or other preparations containing cocoa	10			EC15, TU		
19053095	--Other	10			EC15		
19054000	-Rusks, toasted bread and similar toasted products	10			EC15		
190590	-Other:						
19059010	--Matzos	10			EC15, US		
19059020	--Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	10			EC15, US		
	--Other:						
19059030	---Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	10			EC15, US		
19059045	---Waffles and wafers with a water content exceeding 10 % by weight, biscuits and extruded or expanded products, savoury or salted	10			EC15, TU, US		

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	---Other:							
19059060	----With added sweetening matter		10				EC15, US	
19059090	----Other		10				EC15, US	
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.							
200110	-Cucumbers and gherkins		20			CZ, SL		
200120	-Onions		20			CZ, SL		
200190	-Other		20			CZ, SL		
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.							
200210	-Tomatoes, whole or in pieces		20			TU		
200290	-Other		20			TU		
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.							
200310	-Mushrooms		20					
200320	-Truffles		20					
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.							
200410	-Potatoes		20					
200490	-Other vegetables and mixtures of vegetables		20					
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.							
200510	-Homogenised vegetables		20					
200520	-Potatoes		20					

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200540	-Peas (<i>Pisum sativum</i>)		10					
20055	-Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):							
200551	--Beans, shelled		20					
200559	--Other		20					
200560	-Asparagus		20					
200570	-Olives		10					
200580	-Sweet corn (<i>Zea mays</i> var. saccharata)		20					
200590	-Other vegetables and mixtures of vegetables		20					
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).							
200600	-Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		20					
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.							
200710	-Homogenised preparations		20			CZ, SL		
20079	-Other:							
200791	--Citrus fruit		20					
200799	--Other		10					
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.							

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20081	-Nuts, ground-nuts and other seeds, whether or not mixed together:							
200811	--Ground-nuts		20			CZ, SL		
200819	--Other, including mixtures		10			US, (CZ 20, SL 20)		
200820	-Pineapples		20			CZ, SL		
200830	-Citrus fruit		10			US, (CZ 20, SL 20)		
200840	-Pears		10			(CZ 20, SL 20)		
200850	-Apricots		20			CZ, SL		
200860	-Cherries		20			CZ, SL		
200870	-Peaches		10			(CZ 20, SL 20)		
200880	-Strawberries		20			CZ, SL		
20089	-Other, including mixtures other than those of subheading No. 2008.19:							
200891	--Palm hearts		20			CZ, SL		
200892	--Mixtures		10			(CZ 20, SL 20)		
200899	--Other		20			CZ, SL		
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.							
20091	-Orange juice:							
200911	--Frozen		5			(MX 10)		
200919	--Other		5					
200920	-Grapefruit juice		20					
200930	-Juice of any other single citrus fruit		20					
200940	-Pineapple juice		20					
200950	-Tomato juice		20					
200960	-Grape juice (including grape must)		5					
200970	-Apple juice		10					

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200980	-Juice of any other single fruit or vegetable		10			US		
200990	-Mixtures of juices		10					
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.							
21011	-Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:							
210111	--Extracts, essences and concentrates		5			US, (MX 10)		
210112	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		10			MX		
210120	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté		10					
210130	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		10			MX		
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.							
210210	-Active yeasts		10			TU		
210220	-Inactive yeasts; other single-cell micro-organisms, dead		10					

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210230	-Prepared baking powders	10						
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.							
210310	-Soya sauce	10						
210320	-Tomato ketchup and other tomato sauces	10						
210330	-Mustard flour and meal and prepared mustard	5				(CZ 10, SL 10)		
210390	-Other	5				US		
2104	Soups and broths and preparations therefor; homogenised composite food preparations.							
210410	-Soups and broths and preparations therefor	5				US		
210420	-Homogenised composite food preparations	10						
2105	Ice cream and other edible ice, whether or not containing cocoa.							
210500	-Ice cream and other edible ice, whether or not containing cocoa	5				US		
2106	Food preparations not elsewhere specified or included.							
210610	-Protein concentrates and textured protein substances	10						
210690	-Other	10				US		
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:							
22011000	-Mineral waters and aerated waters	15				EC15		
22019000	-Other	15				EC15		

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2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:						
22021000	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		15			EC15	
220290	-Other:						
22029010	--Not containing products of heading nos 0401 to 0404 or fat obtained from products of heading nos 0401 to 0404		10			US, (EC15 15)	
	--Other, containing by weight of fat obtained from the products of heading nos 0401 to 0404:						
22029091	---Less than 0,2 %		10			US, (EC15 15)	
22029095	---0,2 % or more but less than 2 %		10			US, (EC15 15)	
22029099	---2 % or more		10			US, (EC15 15)	
2203	Beer made from malt.						
	-Beer made from malt:						
22030010	--In bottles					CZ, MX, SL, US	
			0.25 US\$ per litre or 10 percent, whichever is lower				
22030090	--Other						
			0.25 US\$ per litre or 10 percent, whichever is lower			CZ, MX, SL, US	
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 2009:						

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22041049	-Sparkling wine		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US	GATT Schedule Earlier INRs ODCs
22042	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:						
220421	--In containers holding 2 l or less:						
22042110	---Wine other than that referred to in subheading 2204 10 in bottles with 'mushroom' stoppers held in place by ties or fastenings ; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar,		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)	
	---Other:						
22042124	----Of an actual alcoholic strength by volume not exceeding 13% vol		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)	
22042134	----Of an actual alcoholic strength by volume exceeding 13% vol but not exceeding 15% vol		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)	
	----Of an actual alcoholic strength by volume exceeding 15% vol but not exceeding 18% vol:						

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22042141	-----Port, Madeira, sherry, Tokay, (Aszu and Szamorodni) and Setubal muscatel(2)		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)		
22042149	-----Other		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)		
	-----Of an actual alcoholic strength by volume exceeding 18% vol but not exceeding 22% vol:							
22042151	-----Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel(2)		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)		
22042159	-----Other		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)		
22042190	-----Of an actual alcoholic strength by volume exceeding 22% vol		0.15 US\$ per litre or 10 percent, whichever is lower			EC15, US, (AU 0.6 US\$ per litre)		
220429	--Other:							

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22042910	---Wine other than that referred to in subheading 2204 10 in bottles with 'mushroom' stoppers held in place by ties or fastenings ; wine otherwise put up with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, ---Other:		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US		
22042924	----Of an actual alcoholic strength by volume not exceeding 13% vol		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US		
22042934	----Of an actual alcoholic strength by volume exceeding 13% vol but not exceeding 15% vol		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US		
22042941	----Of an actual alcoholic strength by volume exceeding 15% vol but not exceeding 18% vol: -----Port, Madeira, sherry and Setubal muscatel(2)		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US		
22042945	-----Tokay (Aszu and Szamorodni)(2)		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US		

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22042949	-----Other		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US	
	----Of an actual alcoholic strength by volume exceeding 18% vol but not exceeding 22% vol:						
22042951	-----Port, Madeira, sherry and Setubal muscatel(2)		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US	
22042955	-----Tokay (Aszu and Szamorodni)(2)		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US	
22042959	-----Other		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US	
22042990	----Of an actual alcoholic strength by volume exceeding 22 % vol		0.45 US\$ per litre or 10 percent, whichever is lower			EC15, US	
220430	-Other grape must		0.8 US\$ per litre			US	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.						
220510	-In containers holding 2 l or less		0.8 US\$ per litre			US	

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		date of accession	Final Bound					
220590	-Other		20					
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.							
220600	-Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		0.8 US\$ per litre			US		
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.							
220710	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher		1.4 US\$ per litre			US		
220720	-Ethyl alcohol and other spirits, denatured, of any strength		1.4 US\$ per litre			US		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:							
220820	-Spirits obtained by distilling grape wine or grape marc		0.55 US\$ per litre or 10 percent, whichever is lower				EC15, US	

HS96	Description	Bound rate at		Implementation	Present		Concession first incorporated in a
		date of accession	Final Bound		concession established	INR	
220830	-Whiskies		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US	
ex220830	--Bourbon whiskey		7			US	
220840	-Rum and tafia		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)	
220850	-Gin and Geneva:						
	--Gin, in containers holding:						
220850110	---2 litres or less		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US	
220850190	---More than 2 litres		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US	
	--Geneva, in containers holding:						
220850910	---2 litres or less		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US	
220850990	---More than 2 litres		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US	

HS96	Description	Bound rate at date of accession	Final Bound	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
220860	-Vodka		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US		
220870	-Liqueurs and cordials		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
220890	-Other:							
	--Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:							
22089091	---2 litres or less		0.55 US\$ per litre or 10 percent, whichever is lower			US, (CU 30)		
22089092	--Tequila		10			MX, (CU 30)		
22089093	--Mezcal		10			MX, (CU 30)		
22089099	---More than 2 litres		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
	--Arrack, in containers holding:							
22089011	---2 l or less		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
22089019	---More than 2 l		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		

HS96	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs ODCs
		date of accession	Final Bound					
	--Plum, pear or cherry spirit, in containers holding:							
22089033	---2 litres or less		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
22089039	---More than 2 l		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
	--Other spirituous beverages in containers holding:							
22089051	-----Distilled from fruit		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
22089053	-----Other		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
22089059	----Other spirituous beverages		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
	---2 litres or less:							
	----Spirits:							
	---More than 2 litres:							
22089071	-----Distilled from fruit		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		

<u>HS96</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>INR</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
22089073	-----Other		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
22089079	-----Other spirituous beverages		0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
	-----Spirits:							
	--Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:							
22089091	---2 litres or less							
			0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
22089099	---More than 2 litres							
			0.55 US\$ per litre or 10 percent, whichever is lower			EC15, US, (CU 30)		
2209	Vinegar and substitutes for vinegar obtained from acetic acid.							
220900	-Vinegar and substitutes for vinegar obtained from acetic acid		10					
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.							
230110	-Flours, meals and pellets, of meat or meat offal; greaves		10					
230120	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates		10					

<u>HS96</u>	<u>Description</u>	<u>Bound rate at</u> <u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>	<u>Implementation</u>	<u>Present</u> <u>concession</u> <u>established</u>	<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u> <u>ODCs</u>
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.						
230210	-Of maize (corn)		10				
230220	-Of rice		10				
230230	-Of wheat		10				
230240	-Of other cereals		10				
230250	-Of leguminous plants		10				
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.						
230310	-Residues of starch manufacture and similar residues		10				
230320	-Beet-pulp, bagasse and other waste of sugar manufacture		10				
230330	-Brewing or distilling dregs and waste		10				
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.						
230400	-Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil		10			US	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.						

HS96	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
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230500	-Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		10					
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.							
230610	-Of cotton seeds		10					
230620	-Of linseed		10					
230630	-Of sunflower seeds		10					
230640	-Of rape or colza seeds		10					
230650	-Of coconut or copra		10					
230660	-Of palm nuts or kernels		10					
230670	-Of maize (corn) germ		10					
230690	-Other		10					
2307	Wine lees; argol.							
230700	-Wine lees; argol		10					
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.							
230810	-Acorns and horse-chestnuts		10					
230890	-Other		10					
2309	Preparations of a kind used in animal feeding.							
230910	-Dog or cat food, put up for retail sale		10					AU
230990	-Other		10					

HS96	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
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2401	Unmanufactured tobacco; tobacco refuse.							
240110	-Tobacco, not stemmed/stripped		12			CU, MX		
240120	-Tobacco, partly or wholly stemmed/stripped		12			CU, MX		
240130	-Tobacco refuse		10			MX, (CU 12)		
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.							
240210	-Cigars, cheroots and cigarillos, containing tobacco		10			MX, (CU 15, CZ 25, SL 25)		
240220	-Cigarettes containing tobacco		10			CH, (MX 15, CU 15, CZ 25, SL 25)		
240290	-Other		15			(CZ 25, SL 25)		
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.							
240310	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion		10			CH, MX		
24039	-Other:							
240391	--"Homogenised" or "reconstituted" tobacco		12			MX		
240399	--Other		20					
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		10					

HS96	Description	Bound rate at		Implementation	Present		Concession first incorporated in a
		date of accession	Final Bound		concession established	INR	
250100	-Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water		10			EC15	Earlier INRs ODCs
2502	Unroasted iron pyrites.						
250200	-Unroasted iron pyrites	20	10	1999		EC15	
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.						
250300	-Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur						
25030010	--Crude or unrefined sulphur	20	10	1999		EC15	
25030090	--Other	20	10	1999		EC15	
2504	Natural graphite.						
250410	-In powder or in flakes	20	10	1999		EC15	
250490	-Other	20	10	1999		EC15	
2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.						
250510	-Silica sands and quartz sands	20	10	1999		EC15	
250590	-Other	20	10	1999		EC15	
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.						
250610	-Quartz	20	10	1999		EC15	
25062	-Quartzite:						
250621	--Crude or roughly trimmed	20	10	1999		EC15	
250629	--Other	20	10	1999		EC15	

HS96	Description	Bound rate at		Implementation	Present		Concession first incorporated in a
		date of accession	Final Bound		concession established	INR	
2507	Kaolin and other kaolinic clays, whether or not calcined.						
250700200	-Kaolin	20	10	1999		EC15	
250700800	-Other kaolinic clays	20	10	1999		EC15	
2508	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.						
250810	-Bentonite	20	10	1999		EC15	
250820	-Decolourising earths and fuller's earth	20	10	1999		EC15	
250830	-Fire-clay	20	10	1999		EC15	
250840	-Other clays	20	10	1999		EC15	
250850	-Andalusite, kyanite and sillimanite	20	10	1999		EC15	
250860	-Mullite	20	10	1999		EC15	
250870	-Chamotte or dinas earths						
25087010	--Chamotte earth	20	10	1999		EC15	
25087090	--Dinas earth	20	10	1999		EC15	
2509	Chalk.						
250900	-Chalk	20	10	1999		EC15	
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.						
251010	-Unground	20	10	1999		EC15	
251020	-Ground	20	10	1999		EC15	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.						
251110	-Natural barium sulphate (barytes)	20	10	1999		EC15	

<u>HS96</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>Present</u>		<u>Concession first</u> <u>incorporated in a</u> <u>GATT Schedule</u>	<u>Earlier INRs</u>	<u>ODCs</u>
		<u>date of</u> <u>accession</u>	<u>Final</u> <u>Bound</u>		<u>concession</u> <u>established</u>	<u>INR</u>			
251120	-Natural barium carbonate (witherite)	20	10	1999		EC15			
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.								
251200	-Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	20	10	1999		EC15			
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.								
25131	-Pumice stone:								
251311	--Crude or in irregular pieces, including crushed pumice ("bimskies")	20	10	1999		EC15			
251319	--Other	20	10	1999		EC15			
251320	-Emery, natural corundum, natural garnet and other natural abrasives	20	10	1999		EC15			
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.								
251400	-Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20	10	1999		EC15			

HS96	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound				GATT Schedule	Earlier INRs ODCs
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (inc							
25151	-Marble and travertine:							
251511	--Crude or roughly trimmed	20	10	1999		EC15		
251512	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:							
251512200	---Of a thickness not exceeding 4cm	20	10	1999		EC15		
251512500	---Of a thickness exceeding 4cm but not exceeding 25cm	20	10	1999		EC15		
251512900	---Other	20	10	1999		EC15		
251520	-Ecaussine and other calcareous monumental or building stone; alabaster	20	10	1999		EC15		
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
25161	-Granite:							
251611	--Crude or roughly trimmed	20	10	1999		EC15		
251612	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
251612100	--- Of a thickness not exceeding 25 cm.	20	10	1999		EC15		
251612900	--- Other.	20	10	1999		EC15		