

**RGICS Working Paper Series
No. 13, 2000**

**INDIA - EU TRADE-TARIFF AND
NON-TARIFF HURDLES**

Yashika Singh

**RAJIV GANDHI INSTITUTE FOR
CONTEMPORARY STUDIES**

INDIA - EU TRADE – TARIFF AND NON-TARIFF HURDLES

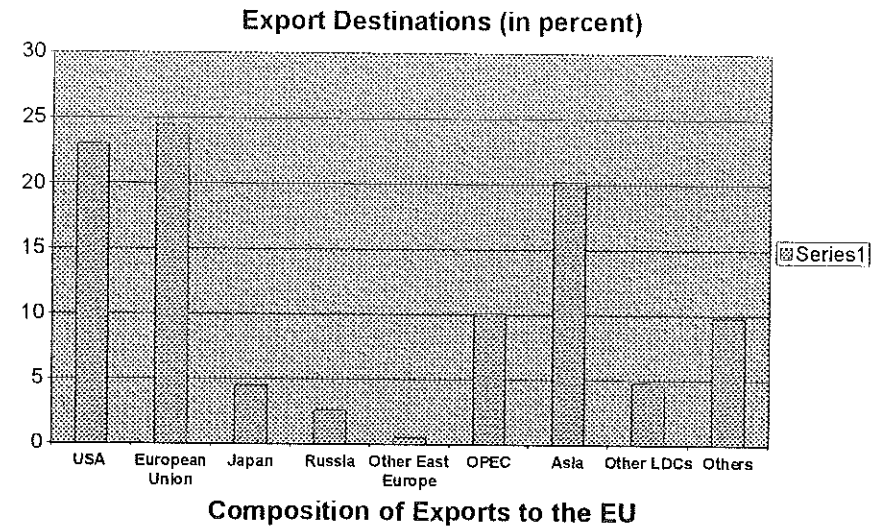
Yashika Singh

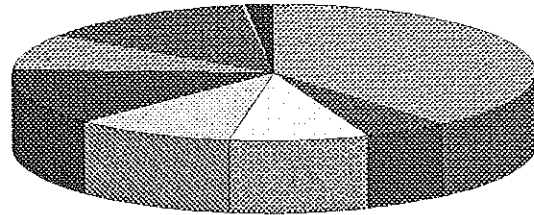
Introduction

The European Union is the biggest trading partner for India, accounting for nearly 28% of its imports. In the year 1998, the EU imported EUR 9790 worth of goods from India. In this year, India enjoyed a trade surplus with respect to the EU for the first time in a decade. The Indian export basket to the EU mainly comprises of textiles, clothing and leather, precious stones, tea, fruits and nuts and some chemicals and machinery. (See figures I and II).

Figure I: Source -The Economic Survey 1999-2000.

Figure II: Source- eudelindia.org, EU-India Partnership





- textiles and clothing
- metals and minerals
- leather
- gems and jewellery
- engineering goods
- chemical products
- agriculture
- paper and related products
- other goods

There is potential for further increases in trade volumes. Unfortunately market access to the developed countries still remains a major issue for developing countries like India due to the existence of various trade barriers. In simple words, the term market access is used to define the extent to which a good or service can compete with locally made products in another market. Under the WTO framework, it is a legalistic term outlining the government-imposed conditions under which a product may enter a country in a non-discriminatory manner. Primarily, there are two types of hurdles to market access for goods-tariff and non tariff barriers.

Multilateral trade policy has sought to make market access predictable and more liberal. This has been done through efforts to bring about reduction in tariffs and by 'binding' them at a lower level. A binding is a contractual obligation not to raise tariff above the levels specified in the schedule of concessions. Although the tariff rates have come down significantly since the Uruguay Round of trade negotiations, which envisaged a reduction in tariffs by almost one-third, there are a number of issues that still remain unresolved, thus impeding market access. Even though the average tariff rates are low, the peak tariffs are quite high. Further, a number of commodities exported to the EU face specific duties, which are difficult to quantify. Additionally, there is also the problem of tariff escalation.

While tariff barriers are quantifiable and the impact they make on a country's market access can be estimated, it is not quite so simple in the case of non-tariff barriers to trade. Lately, non-tariff

barriers have emerged as a major hurdle in the free flow of international trade.

While it is quite difficult to define non-tariff barriers (NTBs), we could say that any cost escalation measures, apart from customs tariff, to imported goods could be treated as a NTB. Formally, "a non-tariff distorting policy is any measure (public or private) that causes internationally traded goods and services or resources devoted to the production of these goods and services, to be allocated in such a way as to reduce potential real world income."¹ Apart from the definitional difficulties, NTBs are very difficult to identify and quantify because these types of barriers are 'invisible'. Hence, it becomes an arduous task to actually measure the actual injury caused by any specific NTB. The process of elimination of NTBs is far more complicated as compared to elimination of tariff barriers.

Broadly speaking, non tariff barriers can be categorised as follows:

- Import policy barriers
- Standards, testing, labeling and certification requirements
- Anti-dumping investigations and countervailing measures
- Export subsidy and domestic support
- Government procurement
- Services barriers
- Lack of adequate protection to Intellectual Property Rights
- Other barriers

Multilateral trade organisations have sought to address the problems posed to the free movement of goods by the existence of such NTBs. Various Agreements dealing with technical, bureaucratic or legal issues that could prove to be hindrances to

1. Robert E. Baldwin- 'Non Tariff Distortions in International Trade'

trade have been signed under the aegis of the Uruguay Round. These include Agreements relating to technical regulations and standards, import licensing, sanitary and phyto-sanitary measures, rules for the valuation of goods at customs, rules of origin, subsidies etc.

This paper seeks to look at EU domestic trade policies that are impeding or could impede free access to Indian products. The next section traces out the tariff structure of the European Union. The section following that deals with the non-tariff barriers in the EU. The last section is a concluding summary.

Tariff Barriers

Tariffs in international trade refer to the duties or taxes imposed on internationally traded commodities when they cross the national borders. Tariff is a very important instrument of trade protection. High rates of tariff is an impediment to market access because it curtails imports to a significant extent. However, mostly because of the efforts of the GATT/WTO aimed at trade liberalisation, there has been a substantial reduction in tariffs on manufactured goods.

Albeit average tariff rates in the EU have declined, the problem of high tariffs is still found in certain sectors. This section is a review of the tariff rates structure of the European Union with emphasis on three areas of concern: tariff peaks, specific duties and tariff escalation.

Tariff Peaks

Tariff peaks refer to the prevalence of relatively high tariffs, usually on 'sensitive' products, amidst generally low tariff levels. Even with a low average tariff rate, it has been found that a substantial number of products have a very high rate. This means that the market access for certain products is more restrictive than for others. More so, this trend is observed in the bound rate commitments made by the EU. Hence, this peaking of tariffs is likely to remain in the future too.

Tariff peaks are normally calculated by taking a cut off point. All those commodities whose ad valorem tariff rates are above this cut off point are considered as commodities with peak tariff. In most of the existing literature, the cut off point is taken as 12%. This selection is completely arbitrary and is assumed the same for all countries. For the purpose of this study, the cut off point has been calculated as a simple average of the bound rates of tariff (see table I below). This takes care of some of the arbitrariness associated with the selection of the cut off point. All product lines having tariff above this average are defined as peak tariff commodities.

Table I

Average bound tariff rates for the European Union	
Agricultural products	8.7%
Other products	4.1%
All products	6.4%

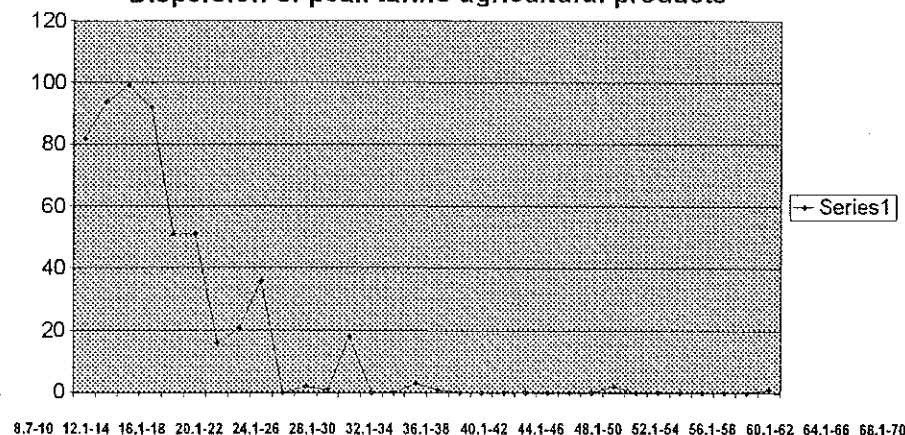
In the European Union, the range of bound rates of tariff is between 0% to 74.9% for all the commodities as a whole.

The average tariff rate for agricultural commodities is 8.7. Of the 1714 tariff lines covered, 573 were found to face tariff peaks. This means that about 33% of agricultural products are subject to peak rates of tariff. The range of peaks lies between 8.8 to 74.9. The highest tariff peak of 74.9 is for smoking tobacco. The average of tariff peaks is about 16%-double of the simple average of all agricultural commodities. There is a wide dispersion even within the peak tariffs. Figure III represents this dispersion; the vertical axis represents the number of tariff lines and the horizontal axis gives the tariff intervals. The maximum number of commodities facing tariff peaks is concentrated in the lower intervals of 8.7% to 26%. The peak rates of tariff are spread over a wide range of sectors.

For a complete list of all agricultural commodities facing peak tariffs, refer to Table AI in the annexure.

Figure III

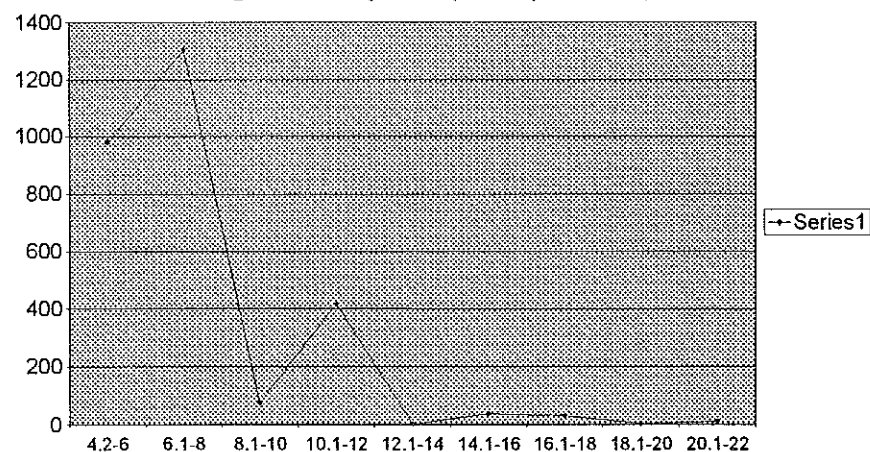
Dispersion of peak tariffs-agricultural products



The average bound rate of tariff for other products (including industrial goods) is 4.1%. Of the 7009 lines covered, 2844 were found to face tariff peaks; thus implying that approximately, 40% of industrial goods have bound tariff rates that qualify as peak duties. The range varies from 4.2% to 22% and the average peak tariff is about 8%. The dispersion of the peak tariffs can be seen from Figure IV. A complete list of all industrial commodities facing peak tariffs is included in the annexure as Table AII.

Figure IV

Range of tariff peaks (other products)



Specific Tariff Duties

A large number of product lines face specific tariff duties in the European Union. Specific tariff rates may be in the form of variable duties, seasonal duties, percentage of a specific content of imported commodity etc. An example from the EU would be the bound rate of tariff duty as specified for sausages, dry or for spreading, uncooked (HS code 1601.00.91), which is given as 1494ECU/T.

These specific duties are difficult to convert into ad valorem equivalents. The procedure for calculating the effective rate of duty payable on imported quantity can be quite complex. The specific duties are not suitable for analytical purposes; hence they have to be converted into ad valorem equivalents. The process of conversion of specific duties into ad valorem equivalents is a complex one, which is exacerbated by the existence of mixed duties. This is the case when tariff is specified as a combination of specific and ad valorem tariffs. Further, not all types of specific duties are computable into ad valorem equivalents.

The product lines whose tariffs are given as specific duties have not been included in the estimation of average tariffs and peak tariffs above. Since the ad valorem equivalents of most of these commodities are on the higher side, it is conceivable that the estimated values of the average and peak tariffs could be considerably higher if the specific tariffs could be included.

UNCTAD had conducted a study to compute the ad valorem equivalents of specific tariff for 18000 commodities in the year 1996. A number of alternate formulae were developed by the UNCTAD for this conversion. The study found that the ad valorem equivalents for specific duties levied by the EU was very high. As many as 283 lines (agricultural products) for which specific duties were mentioned worked out to be in the tariff interval of 11-25%. Further, the tariff equivalents went as high as 101-200% and even >200%.

Source: UNCTAD, Trade Analysis and Information Systems.

In the EU, it was found that 728 agricultural products face specific duties. These are the bound rates of tariff as committed by the Union. This would mean that as many as 42% of agricultural products face specific duties. These include those that are mixed tariffs too. While the bulk of specific duties are found in agricultural products, some are found in other (including industrial) products as well. The number of industrial product lines facing specific duties is much smaller--less than 1%, i.e. 44 lines out of the 7009 considered. The list of some commodities facing specific duties can be found in the annexure (table AIII).

Tariff Escalation

Tariff escalation implies higher import duties on semi-processed (intermediate) products than on raw materials, and higher still on finished products. Simply put, tariff escalation happens when increasing rates of tariff are applied to different stages of production. This practice protects domestic processing industries and discourages the development of processing activity in countries where raw materials originate.

Tariff escalation is another factor that impedes market access in that it presents a significant obstacle to the export diversification efforts of India. There are a number of examples of tariff escalations to be found in the tariff structure of the EU. Table II below gives a list of some of the instances of tariff escalation to be found in the tariff schedules (bound rates) of the EU.

The products have been divided into three segments based on stages of production so as to highlight the tariff gradation from a raw unprocessed state to a finished good stage. The product description in some cases has been extended to categories prior to the one mentioned in the tariff line HS code. This has been done for greater clarity and does not in any way detract from the accuracy of the data presented.

Table II.

Tariff escalation in the European Union

Stages of production → Chapter headings ↓	Raw/not processed (tariff in percent)			Semi-processed/ intermediate good			Finished goods		
	HS code	Product Description	Tariff	HS code	Product Description	Tariff	HS code	Product Description	Tariff
1. Ch9- Coffee, tea, mate & spices	0910.2 0.10	Saffron, neither crushed nor ground	0	0910.2 0.90	Crushed or ground	8.5			
2. Ch24 Tobacco and manufactured tobacco subs.	2401.1 0.69	(Tobacco, not stemmed/ stripped)-- other	11.2				2402. 10.00	Cigars, cheroots and cigarillos containing Tobacco	26
3. Ch40- Rubber & articles thereof	4001.1 0.00	-Natural rubber latex, whether or not pre-vulcanised	0	4008.1 1.00	--Plates, sheets and strip	3	4011. 20.00	(tyres) - of a kind used on buses or lorries	4.5
4. Ch41- raw hides, skin & leather	4105.1 1.10	--of Indian hair sheep, whether or not having undergone certain treatments but obviously unsuitable for immediate use for the manufacture of leather articles	0	4105.2 0.00	parchment-dressed or prepared after tanning	3.5			
5. Ch44- Wood & articles of wood	4401.1 0.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	4408.1 0.10	(sheets)-- Finger-jointed, whether or not planed or sanded	3	4410. 10.30	(particle board) -- Surfaced with high pressure decorative laminates	7

6.	Ch52-Cotton	5201.0 0.10	Cotton, not carded or combed	--	5205.1 1.00	(Yarn)-- Measuring 714, 29 decitex or more (not exceeding 14 metric number -not for retail sale	4	5208. 11.10	(woven fabrics) ---Fabrics for the manufac- ture of bandages, dressings and medical gauzes	8
7.	Ch53-Vegetable textile fibres	5301.1 0.00	-Flax, raw or retted	---	5306.1 0.11	(flax yarn, not put up for retail sale) ----Unble- ached	4	5309. 11.11	(woven fabrics of flax) ---- Not exce- ding 400 g/m2 by weight	8
8.	Ch53 & 56 Jute	5303.1 0.10	-Jute and Other tex- tile bast fibres, raw or retted	0				5602. 10.11	(needled on felt) ----Of jute or other textile bast fibres of heading No 5303	6.7
9.	Ch54-Man made filaments				5401.1 0.11	(sewing thread of synthetic fila- ments, not for retail sale)-- core yarn	4	5407. 20.19	(woven fabrics) --3 m or more	8
10.	Ch55-Man made staple fibres				5508.1 0.11	(Sewing thread of man-made staple fibres, not put up for retail sale)---Of polyesters	4	5513. 11.10	(woven fabrics of polyester fibres)--- Of a width of 135 cm or less	8
11.	Ch74- Copper and articles there of	7402.0 0.00	Unrefined copper; copper anodes for elec- trolytic refining	0	7407.1 0.00	(copper bars, rods & profiles) -of Refined Copper	4.8	7412. 10.00	(Copper tube or pipe fittings) -of Refined Copper	5.2

In addition to the escalation in tariffs documented below, there are instances when a difference is also made between a product being put up for retail sale and for the same product not being put up for retail sale. The implication is that if a good enters the EU as an intermediate product and is not put up for retail sale, the tariff duty levied on it is lesser than what it would be were the good entering as a finished good to be sold at retail outlets. For example, cotton yarn not put up for retail sale has a tariff rate of 4% but when the same item is put up for retail sale; the tariff rate levied is 5%. Similarly, the same phenomena is to be found in the case of flax yarn (HS code 5306.10.90), sewing thread made from synthetic fibres (HS code 5401.10.90) and in sewing thread made of man made fibres (HS code 5508.10.90). This kind of tariff escalation is a barrier to value added exports from India.

Non Tariff Barriers

The European Union is one of the most active architects of non tariff barriers in international trade. The Indian exporters face substantial hurdles to market access emanating from a number of non-tariff barriers put up by the EU. Their products have been denied access on pretext of quality, regulations or out competed due to domestic protection through subsidies and incentive structure of European market. This section traces out some of the 'invisible' barriers that Indian exporters are currently facing or are likely to face in the context of market access to the European Union.

IMPORT POLICIES

Customs Classification of Information Technology Products

Increased tariff rates resulting from the reclassification by the European Commission and EU Member State customs administrations of certain local area network equipment and multimedia personal computers have raised concern with information technology equipment

manufacturers. On February 25, 1997, the WTO Dispute Settlement Body established a WTO Dispute Settlement Panel to examine whether the following measures were inconsistent with the EU's obligations under Article II of the GATT 1994: (1) Regulation No. (EC) 1165/95, which reclassifies certain LAN adapter cards from category 8471, "automatic data processing machines and units thereof," to category 8517, "telecommunications apparatus"; (2) the actions of customs authorities in Member States in reclassifying and increasing tariffs on imports of all types of LAN equipment -- including hubs, in-line repeaters, converters, concentrators, bridges and routers; and (3) the actions of customs authorities in Member States in reclassifying and increasing tariffs on imports of PCs with multimedia capacity. The Panel's final report, released on February 5, 1998, found that the tariff concessions on "automatic data processing machines" (category 8471) in the EU's Uruguay Round tariff schedule apply to computer networking equipment. Since the EU has been applying higher tariffs to computer networking equipment than the tariffs provided for in category 8471, the EU is in violation of its tariff obligations.

EXPORT SUBSIDIES

Agricultural Product Subsidies

The logic of the EU's agricultural policy seems to be that everything that can be produced in Europe should not be allowed to be imported at a price lower than that in the EU. Hence, duties are slapped somewhat arbitrarily on Indian agri-produce.

Apart from this, the EU grants export subsidies (restitutions) on a wide range of agricultural products including wheat, wheat flour, beef, dairy products, poultry, and certain fruits, as well as some manufactured products such as pasta. Payments are nominally based upon the difference between the EU price and the world price, usually calculated as the difference between the EU internal price

and the lowest offered price by competing exporters. The Uruguay Round Agreement requires the EU to reduce export subsidies over six years by 21 percent in volume and 36 percent in value from a 1986-90 base period. Under the agreement, the EU is required to cut export subsidies by about \$ 5-7 billion from recent levels. However, in a number of areas including poultry, beef, dairy, rice and olive the EU appears to be "rolling-over" unused subsidy from one year to the next. This is possibly violation of the WTO Agricultural Agreement.

Government Shipbuilding Industry Support

Member States of the EU provide subsidies and other forms of aid to their shipbuilding and ship repair industries. Forms of aid have included subsidized restructuring of domestic shipbuilding industries, direct subsidies for operations and investment, indirect subsidies, home credit schemes, subsidized export credits and practices associated with public ownership of yards.

EU Member States' Tax Practices

Some of the EU member states maintain tax practices that might be inconsistent with WTO subsidy rules. These are listed below:

France: Deduction for start-up expenses: As an exception to the general territoriality principle of French income tax law, a French company may deduct, temporarily, certain start-up expenses of its foreign operations through a tax-deductible reserve account. One of the conditions for obtaining this special deduction is that the foreign branch or subsidiary derive more than 50 percent of its turnover from the sale of products manufactured by the French parent or a corporate group of which the parent is a member.

Reserve for medium-term credit risk: A French company may establish a special reserve equal to 10 percent of its receivable position at year end for medium-term export credit risks.

Netherlands: A provision of Dutch tax law establishes a special "export reserve," apparently designed for small- and medium-sized businesses. An eligible firm may obtain a reserve of five percent of export turnover up to fl 100,000 and two percent of export turnover between fl 100,000 and 200,000. The reserve can be formed irrespective of the country to which merchandise is exported, and may be formed as soon as goods are delivered on account to foreign customers.

Greece: Greek exporters of any product are entitled to an annual tax deduction at the following rates: two percent on export sales up to Drs 750 million; one percent on export sales between Drs 750 million and 3 billion; and 0.5 percent on export sales above Drs 3 billion.

Ireland: Section 39 of the Finance Act 1980, which was specifically approved by the EC, provides special tax relief for "special trading houses," which are companies that act as an access mechanism for Irish-manufactured products in foreign markets. The trading house assumes all international marketing responsibility for product manufacturers, and qualifies for a 10 percent corporate tax rate in respect of its trading income from the export sale of goods. The standard rate of corporation tax is 36 percent.

Belgium: Belgian corporate taxpayers receive a special tax exemption for recruiting personnel with export-related functions.

Spain: The provisions of a particular Spanish tax law seem incompatible with WTO subsidy rules, including the prohibition of export subsidies for non-agricultural goods. This law permits deductions from corporate income tax for 25 percent of the value of foreign investments that are "directly related to exporting goods and services".

PROCESS AND PRODUCTION METHODS

Many European SPS measures link up quality of the product with production processes also. Thus, what is under surveillance, is not just the end - product but also the process of production of

end - product. In India, where most primary production takes place at very unorganised, small - scale units, such primary-level quality assurances are hard to give. For example, the EU demands that a record of origin of each mango is maintained in the case of mango pulp exports. The justification tendered is that in case a consignment of mango-pulp is found to be harmful, then the farmer whose mangoes were bad can be traced. However, as long as a pulp-processor observes strict quality checks at the entry - point of mango pulps coming from various orchards into the processing-unit, record of farmers need not be maintained. In this situation, if a pulp-processor cum-exporter can ensure strict compliance with quality norms in his factory's 'entry-point', than the cumbersome task of maintenance of farmers-records need not be carried out.

Even for milk products, the EU in their standard for milk and milk products, insists that checks should originate from the level of primary production and has laid down the conditions of maintaining animals, types of feed to be given, etc. and monitoring these aspects. Under Indian conditions where the population is large, a dairy holding may have just one or two draught animals and milk from a number of such holdings is pooled together before it is processed. It is not possible to monitor each and every animal.

GOVERNMENT PROCUREMENT

Discrimination in the Utilities Sector

In 1990, in an effort to open government procurement markets within the EU, the EU adopted a utilities directive covering purchases in the water, transportation, energy, and telecommunications sectors. The directive, which went into effect in January 1993, requires open, objective bidding procedures but discriminates against non-EU bids absent an international or bilateral agreement.

Some EU Member States have their own national practices regarding government procurement.

Austria: Austrian government tenders are not open to foreign bidders e.g. procurement of the 1998 Austrian motor highway vignettes and procurement of printing paper for the printing plant of the Austrian National Bank. Both contracts were restricted to manufacturers in the European Economic Area and the European Union respectively, presumably for safety and quality control reasons.

Denmark: The Danish government, its institutions, and entities owned by it are obligated to apply environmental and energy criteria on an equal footing with price, quality and delivery terms in their procurement of goods and services in a manner consistent with EU procurement rules. In practice, this will likely mean specification of products bearing the EU "eco-label" or products produced by firms with a satisfactory "ecoaudit." The environmental/energy requirement is likely also to spread to procurement by lower level governmental entities. The trend toward specification of environmentally certified products in government procurement raises concerns with the EU ecolabeling scheme.

Greece: Greek laws and regulations concerning government procurement nominally guarantee non-discriminatory treatment of foreign suppliers. Officially, Greece also adheres to EU procurement policy, and Greece joined the WTO Government Procurement Code in 1992. Nevertheless, many of the following problems still exist: occasional sole-sourcing (explained as extensions of previous contracts), loosely written specifications which are subject to varying interpretations, and allegiance of tender evaluators to technologies offered by longtime, traditional suppliers. Greece continues to insist on offset agreements as a condition for purchase of defense items. In December 1996, the Greek Parliament passed legislation that allows public utilities in the energy, water, transport, and telecommunications sectors to sign "term agreements" with local industry for procurement. "Term agreements" are contracts to which Greek suppliers are given significant preference in order to support the national manufacturing base. This was made possible as

a result of Greece's receipt of an extension until January 1, 1998, to implement the EU Utilities Directive. Actually, before expiration of the extension, numerous term agreements worth billion of dollars were signed by Greek public utilities with Greek suppliers. Some of these term agreements have no less than 3-5 years duration, with an option of extending for another 3 years, thus excluding foreign suppliers from vital sectors of government procurement for several years.

SERVICES

Discriminatory Value-Added Tax Treatment

There is a concern about proposals by the EU to allow Member States to levy a value-added tax (VAT) on offshore suppliers of telecommunications and online services (i.e., companies not established or with their principal place of business in the EU). For EU Member States to levy the VAT in this manner, suppliers of these services would become liable for the VAT on the basis of where their services are consumed and would be taxed as if they were established in the EU (versus the standard practice, applicable to European service suppliers, of levying VAT on the basis of where the service was supplied or corporation established). As the proposals are currently drafted, EU providers of similar services are already captured under existing EU VAT practices. In its schedule of commitments in the General Agreement on Trade in Services (GATS), the EU has undertaken obligations to provide national treatment to value-added telecommunications services suppliers.

STANDARDS, TESTING, LABELING, TECHNICAL SPECIFICATIONS AND CERTIFICATION

Indian producers have experienced difficulties in obtaining market access in some Member States for their products due to design-restrictive standards that arguably have no bearing on the safety and performance of the product. The problem has been extended to European markets generally with the establishment of a CEN (European Committee for Standardization) technical

committee to begin work on a harmonized standard for Europe. Reports of initial technical discussions within the committee indicate consideration is being given to standards containing design-restrictive requirements. The initiation of work on a European regional standard results in a "standstill" on standards work in individual Member States and thus can delay or, if it results in unnecessarily restrictive standards, prevent improved access to EU markets.

The EU member States have widely differing standards, testing and certification procedures in place for some products. These differences may serve as barriers to the free movement of these products within the EU and can cause lengthy delays in sales due to the need to have products tested and certified to account for differing national requirements. Nonetheless, the advent of the "new approach," which streamlines technical harmonization and the development of standards for certain product groups, based on minimum health and safety requirements, generally still points toward the harmonization of laws, regulations, standards, testing, quality and certification procedures in the EU.

1. Standardization

Standardization continues to play an increasingly significant role in India-EU trade relations. EU legislation and standardization work in the regulated areas is of considerable importance. A number of problems related to this evolving EU-wide legislative environment have caused concerns to Indian exporters. These include lags in the development of EU standards; lags in the drafting of harmonized legislation; inconsistent application and interpretation by Member States of the legislation that is in place; overlap among directives dealing with specific product areas; grey areas between the scope of various directives; and unclear marking and labeling requirements for regulated products before they can be placed on the market.

2. Testing

The EU is implementing a harmonized approach to testing and certification, as well as providing for the mutual recognition within the EU of national laboratories designated by Member States to test and certify a substantial number of "regulated" products. The EU encourages mutual recognition agreements between private sector parties for the testing and certification of non-regulated products. One major hurdle that Indian exporters face in this regard is that only "notified bodies" located in Europe are empowered to grant final product approvals of regulated products.

3. Labeling

In addition to directive 90/220, in May 1997, the EU adopted the Novel Foods Regulation, which governs food safety assessments and labeling for genetically modified foods. The regulation requires labeling of all new processed foods and food ingredients, including those made from GMOs. Neither the novel food regulation, nor directive 90/220 makes clear which products processed from GMOs must be labeled.

In July 1997, the Commission announced new EU-wide guidelines for labeling of biotechnology products, intended to provide consistency in labeling of GMO food, feed and seeds. The guidelines provided for voluntary labeling for certified non-GMO products, but gave no guidance as to who would provide the certification. In September 1997, a new EU law provided for labeling of foods processed from Bt-corn and herbicide-tolerant soybeans (which were approved prior to the implementation of the novel food regulation). This law became effective November 1 but failed to specify labeling criteria or label wording. In December 1997, the Commission proposed labeling criteria that would require foods containing detectable levels of DNA or protein from genetically-modified corn and soybeans to be labeled. This proposal did not meet the approval of the Member States and discussions continue on the approach to be taken. It is expected that whatever be eventually adopted for corn and soybeans will provide the basis for labeling of other GMO foods.

It is conceivable that this kind of labeling requirements might extend to processes as well since most European officials, including those that are pro-biotechnology, have come to believe that "process" labeling (i.e., labeling all GMOs regardless of risk) is necessary to ensure consumer acceptance. What this means is that a product may have to be labeled as a GMO simply because it has been produced using biotechnology.

Genetically modified organisms are organisms whose genetic makeup has been directly altered by humans. The process involves identifying the portions of DNA that are responsible for a particular trait in one organism, extracting and copying these DNA sequences and introducing them into a different organism. The aim is to change the traits or functions of the recipient organism and thus to create a genetically modified organism (GMO).

The process involves considerable risk and uncertainty; genetic engineering can destabilize the DNA replicate, transcribes and recombines. As a result of altered regulatory functions, GMOs may exhibit increased allergenic tendencies, toxicity, or altered nutritional value.

The risks associated with GMOs have led to a large debate on the topic and have prompted many countries to regulate the development and use of GMOs.

4. Voluntary Eco-labeling Program

On March 23, 1992, the EU Council of Ministers approved an EU-wide ecolabeling scheme. The scheme is a voluntary program that permits a manufacturer to obtain an ecolabel for a product when its production and life-cycle meet general and specific criteria established for that particular product. The program is intended to encourage consumers to purchase products according to their overall environmental performance. EU ecolabel criteria have been adopted and published for eleven consumer product categories: washing machines, dishwashers, soil improvers, tissue paper products, laundry detergents, light bulbs (single-ended and double-ended), paints and varnishes, bed linens and t-shirts, photocopy paper, and

refrigerators. The Commission plans to develop criteria for converted paper products (e.g., notepads), woolen and synthetic textiles, personal computers, and footwear.

Although this remains 'voluntary', those products that do not bear an eco-label are definitely going to be adversely affected if and when finally placed on the store shelf.

5. Beef Labeling

Beginning March 31, 1998, labels on beef packaged for consumer sales must be approved by EU and Member State authorities, to provide consumers information regarding the products. Although the labeling is voluntary, any claims on labels, such as country of origin or production method, must be verified. These requirements currently do not apply to sales of beef for use in hotels, restaurants or institutions in the EU. An EU-wide compulsory beef labeling system is legislated to take effect on January 1, 2000. Detailed application procedures currently are pending within the European Commission.

6. Packaging Labeling Requirements

In 1996, the Commission put forward a proposed directive that would establish marking requirements for packaging, to indicate recyclability and/or reusability. India has expressed two potential concerns with this directive. First, to the extent that the EU's new marking requirements the packaging, marketing and distribution operations will become more complicated and costly for Indian firms wishing to sell their products without achieving any concomitant environmental benefit.

The second concern is related to Article 4 of the proposed directive, which would prohibit the application of other marks to indicate recyclable or reusable packaging. This requirement is likely to pose a particular problem for glass and plastic containers, as it would require companies to create new molds solely for use in the European market.

OTHER NTBs

Agricultural Products

1. Product Approvals

Despite EU Commission approval in 1996-1997 of several agricultural and food products that contain genetically modified organisms (GMOs), the products still face lengthy and highly unpredictable approval processes that are affected by political concerns about consumer opposition in several Member States. Approval of products of modern biotechnology for environmental release and commercialization is governed by directive 90/220. However, this legislation is being revised, a process that may take several years to complete. The approval process remains the subject of internal EU executive and parliamentary debate. In the 1997-1998 crop year, four varieties of maize have been caught in the current review processes. These products have been subjected to unexplained delays, additional procedural steps added at the completion of the designated process and additional scientific reviews established for political, rather than scientific purposes.

Even when products are approved, market access for products of modern biotechnology is not guaranteed. For example, Austria and Luxembourg have imposed marketing bans on GMO products. These bans run counter to EU regulations.

2. Specified Risk Materials Ban

On July 30, 1997, the European Union adopted a ban on the use of "specified risk materials" (SRMs) for use in food and feed and medical, pharmaceutical, cosmetics and other industrial products. This measure results from EU concerns over the transmission of BSE, or bovine spongiform encephalopathy, commonly known as "mad cow disease." The ban, originally scheduled to go into effect

on January 1, 1998, was subsequently deferred until April 1, 1998. Specified risk material is defined as (a) the skull, including the brains, eyes, tonsils and spinal cord of cattle, sheep, and goats aged over 12 months, and (b) the spleens of sheep and goats. The decision also prohibits the use of the vertebral column of cattle, sheep, and goats for the production of mechanically covered meat, and allows for a derogation for the feeding of fur animals. Industry sources estimate that the potential trade effect of the ban could exceed \$20 billion if all products currently covered are ultimately affected.

Beyond the direct trade impact of the ban which is potentially significant, the SRM ban raises a number of concerns with respect to WTO requirements, including those set out in the Sanitary and Phytosanitary Agreement. Under the WTO Agreement on the application of SPS measures, Article 6 relates to Adaptation to Regional Conditions, including Pest-or Disease Free Areas and Areas of Low Pest or Disease Prevalence. In sub-para 1 and 2, the article says the following:

Members shall ensure that their Sanitary or phyto-sanitary measures are adapted to the sanitary or phyto-sanitary characteristics of the area-whether all of a country, part of a country, or all or parts of several countries- from which the product originated and to which it is destined. In assessing the Sanitary and Phyto-sanitary characteristics of a region, members shall take into account, inter alia, the level of prevalence of specific diseases or pests, the existence of eradication or control programme, and appropriate criteria or guidelines which may be developed by the relevant international organizations.

Members shall, in particular, recognise the concepts of pest- or disease-free areas and areas of low pest or disease prevalence. Determination of such areas shall be based on factors such as geography, ecosystems, epidemic logical surveillance and the effectiveness of sanitary or phyto-sanitary controls.

The SRM ban imposed by the EU fails to recognize regional disease differences in animal disease status; and it fails to account for available scientific information and advice relating to the control of bovine spongiform encephalopathy (BSE) and other transmissible spongiform encephalopathies (TSE) in products of animal origin. As a result, the ban is unnecessarily restrictive. For example, products of India and other trading partners, which have no evidence of BSE, are currently affected.

The EU is currently examining a series of measures that would modify the ban and could minimize its trade impact. A derogation was recently adopted for tallow derivatives processed according to specified procedures, in the production of cosmetics. A similar approach is being explored for addressing problems in the pharmaceutical area resulting from the medicinal use of gelatin, tallow derivatives, medical devices and biological products that require SRMs for their efficacy. Exemption of industrial and other products containing SRMs but not used for food or feed purposes is also under consideration. EU officials are trying to define an acceptable alternative approach to reducing the risk of BSE transmission via SRMs while at the same time minimizing the commercial implications. It is not yet clear whether this effort will be successful.

3. Ban on Growth Promoting Hormones in Meat Production

For almost 10 years, the EU has banned imports of beef produced with growth promoters. A formal WTO dispute settlement procedure was launched in May 1996 (by the USA) challenging the EU's ban. In this regard, Article 5, sub-paragraphs 1, 2 and 6 of the Agreement on the Application of SPS measures has the following to say:

- 1. Members shall ensure that their sanitary or phyto-sanitary measures are based on an assessment, as appropriate to the circumstances, of the risks to human, animal or plant life or health, taking into account risk assessment techniques developed by the international organizations.*
- 2. In the assessment of risks, Members shall take into account available scientific evidence, relevant processes and production methods; relevant inspection, sampling and testing methods; prevalence of specific diseases or pests; existence of pest- or disease-free areas; relevant ecological and environmental conditions; and quarantine or other treatment.*
- 6. Without prejudice to paragraph 2 of Article 3, when establishing or maintaining sanitary or phyto-sanitary measures to achieve the appropriate level of sanitary or phyto-sanitary protection, Members shall ensure that such measures are not more trade restrictive than required to achieve their appropriate level of sanitary or phyto-sanitary protection, taking into account technical and economic feasibility.*

The WTO Appellate Body (AB) upheld the original WTO Panel finding that the EU's actions are inconsistent with the WTO agreement on sanitary and phytosanitary (SPS) measures and calls for the EU to comply with its WTO/SPS obligations. The AB clearly affirms the earlier Panel's findings that the EU ban was imposed and maintained without evidence to indicate there were health risks posed by eating beef from cattle treated with growth promotants, and despite scientific evidence showing such meat to be safe. The EU must indicate in the near future its intentions with regard to compliance with the WTO dispute settlement result.

4. Agri-Biotechnology Approval Process

The EU's lengthy and highly unpredictable approval process for products made from modern biotechnology threatens to affect a broad range of products in 2000. Biotechnology continues to be a political rather than scientific issue in several Member States, which

retain an active role in the EU approval process. A majority of EU Member States adhere to an effective moratorium on approving product applications. Prospects for improvement appear dim at this time, with indication that this might continue at least until Directive 90/220 has been revised and implemented.

Directive 90/220 governs approval of biotechnology products, including seeds and grains, for environmental release and commercialization. This Directive remains the subject of internal EU executive and parliamentary debate as it undergoes revision and implementation is not expected before mid-2000.

This revised legislation is expected to be the "template" for revision of "Novel Food" (processed food) legislation and new legislation covering feeds and seeds. While the current draft amended 90/220 does provide some needed clarity, it remains extremely vague regarding the definitions such as monitoring "traceability," labeling requirements, what information industry is expected to provide, et cetera. This lack of clarity also translates into concerns that EU Member States will not implement the new legislation uniformly. With the exception of several carnation varieties, no product has been approved since April 1998. Several Member States have defied final EU approvals, banning biotechnology products or suspending approvals without presenting any scientific justification. Austria and Luxembourg have imposed marketing bans on some biotechnology products, which run counter to EU Regulations. France, Portugal, and Germany have suspended approvals for planting certain biotechnology products. Several products have been under review for over three years, as compared to an average six to nine month processes in Canada, Japan and the United States.

5. Poultry Regulations

The EU continues to refuse considering the use of anti-microbial treatments in poultry production. In October 1998, the EU published an opinion on anti-microbial treatments, which recommends that anti-microbial treatment should only be used as part of an overall

strategy for pathogen control throughout the whole production chain. Although some forms of treatment such as tri-sodium phosphate (TSP) and lactic acid were accepted, the use of chlorinated water to assure safety of poultry products from microbial contamination was rejected by the study. Legislation permitting the use of TSP and lactic acid has not been drafted so far. Any legislation will require EU Parliament co-decision and will likely take 18 months or more to be adopted. In the mean time, the Indian poultry exports could remain blocked, representing a considerable loss to the exporters.

6. Gelatin Regulation

In October 1999, the EU passed a Directive laying down requirements for manufacturing establishments producing gelatin for human consumption, which was due to be implemented on June 1, 2000. The Directive sets requirements for manufacturing establishments in regard to authorization and registration, inspection and hygiene, as well as control measures. It also covers the raw material permitted and the treatments they must undergo before being used in the manufacture of gelatin. Further, in order to guarantee traceability of raw materials, registration is required for tanneries and collection centers, which would imply listing for imports from third countries. It seems as though some provisions of the Directive are overly restrictive, and will unnecessarily hinder trade without improving public health protection. In addition, the Directive does not adequately distinguish among raw materials which present different risk potential.

7. EU Approval of Third Country Establishments Exporting Animal Products

The implementation of a 1992 EU Directive, requiring that practically all animal products imported in the EU have to be sourced from third country establishments approved by the European Commission, could result in trade losses for Indian companies. The approval process entails that competent third country authorities compile for each product category a list of

establishments and guarantee that these establishments meet EU animal and public health requirements. This list is submitted to the Commission services for approval. All amendments to the existing list, including additions, deletions, and name changes also have to be submitted to the Commission. The Commission, however, has not devoted the necessary resources to process submitted lists in a timely manner. As a result, companies with export opportunities have had to wait for months before being added to an approved list and have thus been cut off from the European market. This problem has been especially acute in the dairy sector, but additional problems are now arising as the Directive has been further implemented to cover additional products such as animal casings and pet food.

8. Proposals on Aflatoxin Limits

In January 1998, as a part of the harmonization of the single market, the EU notified to the WTO a proposal setting new maximum limits for aflatoxin in several products including several grains, milk, nuts and dried fruit. The proposed new limits will severely affect EU imports of a number of Indian products while providing no additional protection to EU consumers. In addition, the sampling procedures proposed are likely to lead to large numbers of lots being rejected when in fact the commodities are safe.

The revised standards for aflatoxin in peanuts laid down by the EU have become effective from 1.1.99. This revision varies from previous ones, as also from that specified by the Codex Alimentarius. The EU Commission in Brussels has specified tolerance limits for aflatoxin contamination in peanuts and also testing methods - the new proposed levels are 10 ppb (5ppb B1) for raw material and 4 ppb (2 ppb B1) for consumer ready products. The new proposed sampling plan is similar to the Dutch Code (3x10 kg) - the analysis is to be derived from a 3 test Dutch code methodology from a randomly drawn 30 kgs sample. The new procedure is much more rigorous than is currently in force, as should any of the 3 tests be

found to be over the limit, the lot will be rejected. This step is totally uncalled for and unwarranted from the scientific angle. According to studies by following old rule the chances are of an EU citizen at risk of eating a nut contaminated with aflatoxin are every 27.4 years. The frequency is thus extremely low. However the chances of rejection of a consignment has increased many times. Despite the protests the revised draft of the sampling plan still recommends a multiple sampling system. This creates barriers for Indian exporters of peanuts without sufficient scientific justification to do so.

Industrial Products

1. Waste Management

European Commission officials are working on draft proposals for a Directive on waste from electrical and electronic equipment (WEEE) and a Directive on batteries. The drafts' objectives are to reduce waste and the environmental impact of discarded products. This proposal, however, could have an adverse impact on trade considering the fact that it proposes to ban the use of certain chemicals for which viable substitutes do not exist as yet. Further, it also envisages producers' retroactive responsibility for collection and recycling of end-of-life products. This could act as a trade barrier to Indian exporters of electronic goods. In fact, one can envisage product and process specifications in the future that the Indian manufacturer are not as yet equipped to handle.

2. Low Frequency Emissions

The EU is developing a revised Electromagnetic Compatibility (EMC) Directive, which, among other elements, would impose unnecessarily restrictive limits on low frequency emissions (LFE) from electrical and electronic equipment effective January 1, 2001. LFE, also known as power harmonics, are signals that are fed back into electric lines from electronically controlled equipment, and which degrade or distort the capability of electricity lines. Implementation

of the EU's proposed limits could require Indian companies to redesign products for the EU market at costs that would be high enough to be prohibitive.

There seems to be no scientific justification for the European standards limiting LFE. It is recommended that alternative approaches for mitigating the effects of LFE on power networks with a lower overall cost to society should be examined first. Further, it would be gainful if EU suspends the LFE requirements in the EMC directive until appropriate scientific studies are conducted and work on an acceptable international standard is completed.

3. Triple Superphosphate Fertilizer

EU legislation (EC Directive 76/116) requires Triple Superphosphate (TSP) - a phosphate-based fertilizer used to enhance soil fertility and to increase crop yields - to meet a standard of 93 percent water solubility in order to be marketed as "EC-Type fertilizer." Scientific studies done to date on typical crops cultivated in Europe show that water solubility rate of 90 percent or higher are not necessary to gain the agronomic benefits associated with adding TSP to the soil. While, in theory, TSP of any origin can be imported and sold in the EU, the inability to market the TSP as "EC-Type" restricts its marketability, depresses its price, and has the effect of unfairly discriminating against countries that cannot meet the 93 percent water solubility requirement. EU imports of "non-EC-Type" TSP have been virtually eliminated.

4. Acceleration of the Phase-outs of HCFCs

The European Commission has been considering moving up the EU's phase-out of some hydrochlorofluorocarbons (HCFCs) by several years, to the year 2000 or 2001, in a proposed amendment to EU Regulation 3093/94. While the Indian government too is concerned about substances that deplete the ozone layer, the benefits to the ozone layer in this phase-out acceleration would be minimal and could be offset by disadvantages in terms of energy

efficiency and in creating uncertainty about the future of these compounds among developing nations like India, who have yet to make the switch from the more damaging chlorofluorocarbons (CFCs). As of now, a high premium should be placed on the stability of regulations. If the EU defines such norms for processes as well, the exports of a sizable number of exports would be hindered. An easy example is that of the electronics industry in India which is still trying to develop safer substitutes for its production processes that are economically viable as well.

5. Packaging, marking and language barriers

In some European markets texturised yarn is to be supplied in equal length packages only. This is an unnecessary cost addition for exporters. Germany poses a big problem to Indian exporters of engineering products. This is because, the German technical regulations are very rarely made available in English, and most often the Indian exporters have to resort to employing translators on their own. But even then the Germans argue that the translations are not identical meanings of the German specifications, and hence Indian exporters are always apprehensive of falling short of German norms. This obviously hurts the export potential.

Conclusions

Since the inception of the GATT, tariffs have been reduced in successive rounds of negotiations. The problem of tariff peaking and tariff escalation is something that needs to be yet tackled with. Further, ways and methods need to be developed so to convert the specific duties into ad valorem rates. A standard and transparent methodology should be developed for this purpose.

In the future rounds of negotiations of the WTO, focus is likely to shift towards tackling of non-tariff barriers. If India is to improve its market access in the EU, one of the major steps required would be to see a reduction in the NTBs the exporters face vis-a-vis EU.

A major hurdle in this regard is the ignorance of most of the exporters about obligations under the WTO Agreements. Most of the agencies charged with the responsibility of apprising exporters of these issues are not geared to assimilate or disseminate information. A significant number of non-tariff barriers can be handled in India itself by apprising the exporters of the quality and standards required for imports in the European Union.

Standards are one of the biggest impediments to trade. There is an urgent need to inform exporters about these standards. India should try as far as possible, to comply with International standards.

India can seek to protect its trade interests with the EU through bilateral or multilateral consultations. Multilateral negotiations are routed through international trade agreements like the WTO. These are normally long drawn processes. Bilateral negotiations are normally quicker and more result oriented. Hence, India could also seek to negotiate its NTBs with the European Union through this route.

ANNEXURE

- 1) Table AI – Selected peak tariff rate agricultural commodities
- 2) Table AII – Selected peak tariff rate other commodities
- 3) Table AIII – Selected commodities facing specific duty rates (composite)

Note : The Tables given below are merely indicative and not exhaustive. Although this study has calculated the average tariff rates for agriculture products and other products as 8.7% and 4.1% respectively, the tables AI and AII given below list commodities from tariff rates of 12% upwards.

Similarly, Table II is a composite (all products) list of some of those commodities that face specific duties. For a complete list of all commodities facing tariff peaks as determined by this study and all those commodities facing tariff peaks, an unabridged version of this paper is available.

Table AI – Selected agricultural commodities which exhibit peak rates of tariff

H S Code	Product Description	Tariff rates (bound)
0210.11.90	--Other	15.4
0210.12.90	---Other	15.4
0210.19.90	---Other	15.4
0210.20.10	--with bone in	15.4
0210.20.90	--Boneless	15.4
0210.90.20	---Other	15.4
0210.90.41	----Thick skirt and thin skirt	15.4
0210.90.60	---of Sheep and Goats	15.4
0210.90.80	----Other	15.4
0210.90.90	--edible flours and meals of meat or meat offal	15.4
0409.00.00	Natural honey	17.3
0701.90.59	-From 16 May to 30 June	13.4
0702.00.90	-From 15 May to 31 October	14.4
0704.10.10	--From 15 April to 30 November	13.6
0706.10.00	-Carrots and turnips	13.6
0706.90.19	---From 1 October to 30 April	13.6
0706.90.90	--Other	13.6
0707.00.19	--From 16 May to 31 October	16
0708.10.90	--From 1 June to 31 August	13.6
0708.20.90	--From 1 July to 30 September	13.6
0710.10.00	-Potatoes	14.4
0710.21.00	--Peas (Pisum sativum)	14.4
0710.22.00	--Beans (Vigna spp., Phaseolus spp.)	14.4
0710.29.00	--Other	14.4
0710.30.00	Spinach, NewZealand Spinach and orache Spinach (garden Spinach)	14.4
0710.80.10	--Olives	15.2
0710.80.51	---Sweet pepper	14.4
0710.80.75	--Other	14.4
0710.90.00	-Mixtures of vegetables	14.4
0803.00.11	--Plantains	16
0803.00.90	-Dried	16
0805.10.50	---From 16 October to 30 November	16

H S Code	Product Description	Tariff rates (bound)
0805.10.66	---From 1 December to 31 March	16
0805.10.90	---From 16 October to 31 March	16
0805.20.20	--From 1 March to 31 October	16
0805.20.42	---Clementines	16
0805.20.49	---Other	16
0806.10.91	---From 1 November to 14 July	14.4
0806.10.99	---From 15 July to 31 October	17.6
0811.10.11	---With a sugar content exceeding 13 % by weight	20.8
0811.10.19	---Other	20.8
0811.10.90	--Other	14.4
0811.20.11	With a sugar content exceeding 13 % by weight	20.8
0811.20.19	---Other	20.8
0811.20.60	---Other	14.4
0811.90.11	----Tropical products	13
0811.90.12	----Other	20.8
0811.90.31	----Tropical products	13
0811.90.32	----Other	20.8
0811.90.92	---Other	14.4
1108.20.00	-Inulin	19.2
1302.20.10	--Dry	19.2
1517.10.90	--Other	16
1517.90.99	---Other	16
1601.00.10	-of liver	15.4
1602.10.00	-Homogenised preparations	16.6
1602.20.90	--Other	16
1602.50.90	--Other	16.6
1602.90.10	--preparations of blood of any Animal	16.6
1602.90.69	-----Other	16.6
1602.90.99	-----Other	16.6
1702.50.00	-chemically Pure fructose	16
1704.90.10	Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13.4
1806.20.70	--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	15.4

H S Code	Product Description	Tariff rates (bound)
2001.10.00	-Cucumbers and Gherkins	17.6
2001.20.00	-Onions	16
2001.90.50	--Mushrooms	16
2001.90.92	--Other	16
2002.10.00	-Tomatoes, whole or in pieces	14.4
2002.90.50	-Other	14.4
2003.10.20	---Provisionally preserved, completely cooked	18.4
2003.10.30	---Other	18.4
2003.10.80	--Other	18.4
2003.20.00	-truffles	14.4
2004.10.10	--cooked, not otherwise prepared	14.4
2004.10.99	---Other	17.6
2004.90.50	--Peas (<i>Pisum sativum</i>) and immature Beans of the species <i>Phaseolus</i> spp., in pod	19.2
2004.90.91	---Onions, cooked, not otherwise prepared	14.4
2004.90.97	---Other	17.6
2005.10.00	-Homogenized vegetables	17.6
2005.20.90	--Other	14.1
2005.30.00	-Sauerkraut	16
2005.40.00	-Peas (<i>Pisum sativum</i>)	19.2
2005.51.00	--Beans, shelled	17.6
2005.59.00	Other	19.2
2005.60.00	-Asparagus	17.6
2005.90.30	--Capers	16
2005.90.70	--Other	17.6
2006.00.31	---Cherries	20
2006.00.38	---Other	20
2006.00.92	---Other	20
2007.10.10	--With a sugar content exceeding 13 % by weight	24
2007.10.91	---of Tropical products	15
2007.10.92	---Other	24
2007.91.10	With a sugar content exceeding 30 % by weight	20
2007.91.30	With a sugar content exceeding 13% but not exceeding 30% by weight	20
2007.91.90	---Other	21.6

H S Code	Product Description	Tariff rates (bound)
2007.99.10	Plum puree and plum paste, in immediate packings of a net content exceeding 100 kg, for industrial processing(2)	22.4
2007.99.20	---Chestnut puree and paste	24
2007.99.34	---Other	24
2007.99.55	With a sugar content exceeding 13 % but not exceeding 30 %	24
2007.99.91	----of Tropical products	15
2007.99.92	----Other	24
2008.20.11	----With a sugar content exceeding 17 % by weight	25.6
2008.20.19	----Other	25.6
2008.20.31	----With a sugar content exceeding 19 % by weight	25.6
2008.20.39	----Other	25.6
2008.20.51	With a sugar content exceeding 17 % by weight	19.2
2008.20.59	----Other	17.6
2008.20.71	----With a sugar content exceeding 19 % by weight	20.8
2008.20.79	Other	19.2
2008.20.91	Of 4,5 kg or more	18.4
2008.20.99	Of less than 4,5 kg	18.4
2008.30.11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25.6
2008.30.19	Other	25.6
2008.30.31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24
2008.30.39	Other	25.6
2008.30.51	Grapefruit segments	15.2
2008.30.55	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18.4
2008.30.59	Other	17.6
2008.30.71	Grapefruit segments	15.2
2008.30.75	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17.6
2008.30.79	Other	20.8
2008.30.91	Of 4,5 kg or more	18.4
2008.30.99	Of less than 4,5 kg	18.4
2008.40.11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25.6

H S Code	Product Description	Tariff rates (bound)
2008.40.19	Other	25.6
2008.40.21	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24
2008.40.29	Other	25.6
2008.40.31	With a sugar content exceeding 15 % by weight	25.6
2008.40.39	Other	25.6
2008.40.51	With a sugar content exceeding 13 % by weight	17.6
2008.40.59	Other	16
2008.40.71	With a sugar content exceeding 15 % by weight	19.2
2008.40.79	Other	17.6
2008.40.91	Of 4,5 kg or more	16.8
2008.40.99	Of less than 4,5 kg	16.8
2008.50.11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25.6
2008.50.19	----Other	25.6
2008.50.31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24
2008.50.39	----Other	25.6
2008.50.51	----With a sugar content exceeding 15 % by weight	25.6
2008.50.59	----Other	25.6
2008.50.61	With a sugar content exceeding 13 % by weight	19.2
2008.50.69	----Other	17.6
2008.50.71	----With a sugar content exceeding 15 % by weight	20.8
2008.50.79	Other	19.2
2008.50.99	----Of less than 4,5 kg	18.4
2008.60.11	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25.6
2008.60.19	----Other	25.6
2008.60.31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24
2008.60.39	----Other	25.6
2008.60.55	---Containing added sugar, in immediate packings of a net content exceeding 1 kg	17.6
2008.60.65	---Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20.8
2008.60.75	----Of 4,5 kg or more	18.4

H S Code	Product Description	Tariff rates (bound)
2008.60.95	----Of less than 4,5 kg	18.4
2008.70.11	-Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25.6
2008.70.19	----Other	25.6
2008.70.31	-Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24
2008.70.39	----Other	25.6
2008.70.51	----With a sugar content exceeding 15 % by weight	25.6
2008.70.59	----Other	25.6
2008.70.61	With a sugar content exceeding 13 % by weight	19.2
2008.70.69	----Other	17.6
2008.70.71	With a sugar content exceeding 15 % by weight	19.2
2008.70.79	----Other	17.6
2008.70.99	----Of less than 4,5 kg	18.4
2008.80.11	-Of an actual alcoholic strength by mass not exceeding 11,85 % mas	25.6
2008.80.19	----Other	25.6
2008.80.31	Of an actual alcoholic strength by mass not exceeding 11,85 % mas	24
2008.80.39	----Other	25.6
2008.80.50	---Containing added sugar, in immediate packings of a net content exceeding 1 kg	17.6
2008.80.70	---Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20.8
2008.80.91	----Of 4,5 kg or more	18.4
2008.80.99	----Of less than 4,5 kg	18.4
2008.92.12	-----Tropical products	16
2008.92.13	-----Other	25.6
2008.92.20	-----Tropical products	16
2008.92.21	-----Other	25.6
2008.92.32	-----Tropical products	15
2008.92.33	-----Other	24
2008.92.40	-----Tropical products	16
2008.92.41	-----Other	25.6
2008.92.52	-----Other	17.6

H S Code	Product Description	Tariff rates (bound)
2008.92.73	-----Other	13.6
2008.92.81	Other	19.2
2008.92.93	Other	18.4
2008.92.95	-----Other	18.4
2008.92.98	-----Other	18.4
2008.99.19	----Other	16
2008.99.21	----With a sugar content exceeding 13 % by weight	25.6
2008.99.29	----Other	25.6
2008.99.30	other	16
2008.99.32	-----Other	25.6
2008.99.34	-----passion fruit, Guavas and Other Tropical products	16
2008.99.36	-----Other	25.6
2008.99.37	-----Tropical products	15
2008.99.38	-----Other	24
2008.99.40	-----Tropical products	16
2008.99.42	-----Other	25.6
2008.99.46	grapes	19.2
2008.99.47	----Plums	17.6
2008.99.50	----Other	17.6
2008.99.54	----grapes,Plums	20.8
2008.99.60	----passion fruit, Guavas and Other Tropical products	13
2008.99.61	----Other	20.8
2008.99.79	----Of less than 4,5 kg	18.4
2008.99.99	----Other	18.4
2009.11.11	---Of a value not exceeding 30 ECU per 100 kg net weight	33.6
2009.11.19	---Other	33.6
2009.11.91	---Of a value not exceeding 30 ECU per 100 kg net weight and with an added sugar content exceeding 30% by weight	15.2
2009.11.99	---Other	15.2
2009.19.11	---Of a value not exceeding 30 ECU per 100 kg net weight	33.6
2009.19.19	---Other	33.6

H S Code	Product Description	Tariff rates (bound)
2009.19.91	---Of a value not exceeding 30 ECU per 100 kg net weight and with an added sugar content exceeding 30% by weight	15.2
2009.20.11	---Of a value not exceeding 30 ECU per 100 kg net weight	33.6
2009.20.19	---Other	33.6
2009.30.11	---Of a value not exceeding 30 ECU per 100 kg net weight	33.6
2009.30.19	---Other	33.6
2009.30.31	---containing added sugar	14.4
2009.30.39	---Other	15.2
2009.30.51	----With an added sugar content exceeding 30% by weight	14.4
2009.30.55	With an added sugar content not exceeding 30% by weight	14.4
2009.30.59	not containing added sugar	15.2
2009.30.91	With an added sugar content exceeding 30 % by weight	14.4
2009.30.95	With an added sugar content not exceeding 30% by weight	14.4
2009.30.99	not containing added sugar	15.2
2009.40.11	Of a value not exceeding 30 ECU per 100 kg net weight	33.6
2009.40.19	---Other	33.6
2009.40.30	---Of a value exceeding 30 ECU per 100 kg net weight, containing added sugar	15.2
2009.40.91	---With an added sugar content exceeding 30% by weight	15.2
2009.40.93	With an added sugar content not exceeding 30% by weight	15.2
2009.40.99	---not containing added sugar	16
2009.50.10	--containing added sugar	16
2009.50.90	--Other	16.8
2009.60.11	---Of a value not exceeding 22 ECU per 100 kg net weight	40
2009.60.19	---Other	40

H S Code	Product Description	Tariff rates (bound)
2009.60.51	----concentrated	22.4
2009.60.59	----Other	22.4
2009.60.71	-----concentrated	22.4
2009.60.79	----Other	22.4
2009.60.90	----Other	22.4
2009.70.11	Of a value not exceeding 22 ECU per 100 kg net weight	30
2009.70.19	--Other	30
2009.70.30	--Of a value exceeding 18 ECU per 100 kg net weight	18
2009.70.91	With an added sugar content exceeding 30 % by weight	18
2009.70.93	With an added sugar content not exceeding 30 % by weight	18
2009.70.99	----not containing added sugar	18
2009.80.11	----Of a value not exceeding 22 ECU per 100 kg net weight	33.6
2009.80.19	----Other	33.6
2009.80.32	juices of passion fruit, Guavas and Other Tropical products	21
2009.80.33	----Other	33.6
2009.80.40	----juices of Tropical products	21
2009.80.41	----Other	33.6
2009.80.50	Of a value exceeding 18 ECU per 100 kg net weight, containing added sugar	19.2
2009.80.61	With an added sugar content exceeding 30% by weight	19.2
2009.80.63	With an added sugar content not exceeding 30% by weight	19.2
2009.80.69	not containing added sugar	20
2009.80.82	----Other	16.8
2009.80.90	-----Other	16.8
2009.80.94	-----Other	16.8
2009.80.95	-----juice of fruit of the species Vaccinium marccarpon	14

H S Code	Product Description	Tariff rates (bound)
2009.80.98	-----Other	17.6
2009.90.11	---Of a value not exceeding 22 ECU per 100 kg net weight	33.6
2009.90.19	----Other	33.6
2009.90.21	----Of a value not exceeding 30 ECU per 100 kg net weight	33.6
2009.90.29	----Other	33.6
2009.90.31	Of a value not exceeding 18 ECU per 100 kg net weight and with an added sugar content exceeding 30% by weight	20
2009.90.39	--Other'	20
2009.90.41	-----containing added sugar	15.2
2009.90.49	-----Other	16
2009.90.51	-----containing added sugar	16.8
2009.90.59	-----Other	17.6
2009.90.71	With an added sugar content exceeding 30% by weight	15.2
2009.90.73	With an added sugar content not exceeding 30% by weight	15.2
2009.90.79	-----not containing added sugar	16
2009.90.94	-----Other	16.8
2009.90.96	-----Other	16.8
2009.90.98	-----Other	17.6
2101.30.91	---of roasted Chicory	14.1
2102.10.90	--Other	14.7
2104.20.00	-Homogenised composite food preparations	14.1
2204.30.10	--in fermentation or with fermentation arrested otherwise than by the addition of alcohol	32
2208.10.90	--Other	17.3
2401.10.29	--Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco (2)	18.4
2401.20.29	Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco (2)	18.4

H S Code	Product Description	Tariff rates (bound)
2402.10.00	-Cigars, cheroots and cigarillos containing Tobacco	26
2402.20.20	--Other	57.6
2402.90.00	-Other	57.6
2403.10.00	-Smoking Tobacco, whether or not containing Tobacco substitutes in any proportion	74.9
2403.91.00	--'Homogenized' or 'reconstituted' tobacco	16.6
2403.99.10	---Chewing Tobacco and snuff	41.6
2403.99.90	---Other	16.6
	----Other	13.6
	----From 15 July to 20 July	14.1
	----From 1 November to 20 November	14.4
	----Other	15.2
	-----Other	15.2
	-----of Goats	16.6
	-----of Goats	16.6
	----From 21 July to 31 October	17.6
	--From 1 October to 10 June	17.6
	--Other	17.6
	Of 4,5 kg but less than 5 kg	18.4
	Of 4,5 kg but less than 5 kg	18.4
	Of 4,5 kg but less than 5 kg	18.4
	--From 1 August to 31 May	20
	--Other	20
	----concentrated	22.4
	----Other	22.4
	----concentrated	40
	----Other	40

Table AII – Selected non - agricultural (other) commodities that exhibit peak rates of tariff

H S Code	Product Description	Tariff rates (bound)
5607.21.00	--Binder or baler twine	12
5607.29.10	---Measuring more than 100 000 decitex	12
5607.29.90	---Measuring 100 000 decitex or less	12
6101.10.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6101.10.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6101.20.10	Overcoat,car-coats,capes,cloaks and similar articles	12
6101.20.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6101.30.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6101.30.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6101.90.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6101.90.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6102.10.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6102.10.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6102.20.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6102.20.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6102.30.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6102.30.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12
6102.90.10	--Overcoats, car-coats, capes, cloaks and similar articles	12
6102.90.90	--Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles	12

H S Code	Product Description	Tariff rates (bound)
6103.11.00	--Of wool or fine animal hair	12
6103.12.00	--Of synthetic fibres	12
6103.19.00	--Of other textile materials	12
6103.21.00	--Of wool or fine animal hair	12
6103.22.00	--Of cotton	12
6103.23.00	--Of synthetic fibres	12
6103.29.00	--Of other textile materials	12
6103.31.00	--Of wool or fine animal hair	12
6103.32.00	--Of cotton	12
6103.33.00	--Of synthetic fibres	12
6103.39.00	--Of other textile materials	12
6103.41.10	---Trousers and breeches	12
6103.41.90	---other	12
6103.42.10	---Trousers and breeches	12
6103.42.90	---other	12
6103.43.10	---Trousers and breeches	12
6103.43.90	---other	12
6103.49.10	---Trousers and breeches	12
6103.49.91	----Of artificial fibres	12
6103.49.99	---other	12
6104.11.00	--Of wool or fine animal hair	12
6104.12.00	--Of cotton	12
6104.13.00	--Of synthetic fibres	12
6104.19.00	--Of other textile materials	12
6104.21.00	--Of wool or fine animal hair	12
6104.22.00	--Of cotton	12
6104.23.00	--Of synthetic fibres	12
6104.29.00	--Of other textile materials	12
6104.31.00	--Of wool or fine animal hair	12
6104.32.00	--Of cotton	12
6104.33.00	--Of synthetic fibres	12
6104.39.00	--Of other textile materials	12
6104.41.00	--Of wool or fine animal hair	12
6104.42.00	--Of cotton	12
6104.43.00	--Of synthetic fibres	12

H S Code	Product Description	Tariff rates (bound)
6104.44.00	--Of artificial fibres	12
6104.49.00	--Of other textile materials	12
6104.51.00	--Of wool or fine animal hair	12
6104.52.00	--Of cotton	12
6104.53.00	--Of synthetic fibres	12
6104.59.00	--Of other textile materials	12
6104.61.10	---Trousers and breeches	12
6104.61.90	---other	12
6104.62.10	---Trousers and breeches	12
6104.62.90	---other	12
6104.63.10	---Trousers and breeches	12
6104.63.90	---other	12
6104.69.10	---Trousers and breeches	12
6104.69.91	----Of artificial fibres	12
6104.69.99	----Of other textile materials	12
6105.10.00	-Of cotton	12
6105.20.10	--Of synthetic fibres	12
6105.20.90	--Of artificial fibres	12
6105.90.10	--Of wool or fine animal hair	12
6105.90.90	--Of other textile materials	12
6106.10.00	-Of cotton	12
6106.20.00	-Of man-made fibres	12
6106.90.10	--Of wool or fine animal hair	12
6106.90.30	--Of silk or silk waste	12
6106.90.50	--Of flax or Of ramie	12
6106.90.90	--Of other textile materials	12
6107.11.00	--Of cotton	12
6107.12.00	--Of man-made fibres	12
6107.19.00	--Of other textile materials	12
6107.21.00	--Of cotton	12
6107.22.00	--Of man-made fibres	12
6107.29.00	--Of other textile materials	12
6107.91.00	--Of cotton	12
6107.92.00	--Of man-made fibres	12
6107.99.00	--Of other textile materials	12

H S Code	Product Description	Tariff rates (bound)
6108.11.10	---Of synthetic fibres	12
6108.11.90	---Of artificial fibres	12
6108.19.10	---Of cotton	12
6108.19.90	---Of other textile materials	12
6108.21.00	--Of cotton	12
6108.22.00	--Of man-made fibres	12
6108.29.00	--Of other textile materials	12
6108.31.10	---Nightdresses	12
6108.31.90	---pyjamas	12
6108.32.11	----Nightdresses	12
6108.32.19	----pyjamas	12
6108.32.90	---Of artificial fibres	12
6108.39.00	--Of other textile materials	12
6108.91.00	--Of cotton	12
6108.92.00	--Of man-made fibres	12
6108.99.10	--Of wool or fine animal hair	12
6108.99.90	--Of other textile materials	12
6109.10.00	-Of cotton	12
6109.90.10	--Of wool or fine animal hair	12
6109.90.30	--Of man-made fibres	12
6109.90.90	--other	12
6110.10.31	----Of wool	12
6110.10.39	----Of fine animal hair	12
6110.10.91	----Of wool	12
6110.10.99	----Of fine animal hair	12
6110.20.10	--Lightweight fine knit roll, polo or turtle neck jumpers and pullovers	12
6110.20.91	---Men's or boys'	12
6110.20.99	---Women's or girls'	12
6110.30.10	--Lightweight fine knit roll, polo or turtle neck jumpers and pullovers	12
6110.30.91	---Men's or boys'	12
6110.30.99	---Women's or girls'	12
6110.90.10	--Of flax or ramie	12
6110.90.90	--other	12

H S Code	Product Description	Tariff rates (bound)
6111.10.90	--other	12
6111.20.90	--other	12
6111.30.90	--other	12
6111.90.00	-Of other textile materials	12
6112.11.00	--Of cotton	12
6112.12.00	--Of synthetic fibres	12
6112.19.00	--Of other textile materials	12
6112.20.00	-Skisuits	12
6112.31.90	---other	12
6112.39.90	---other	12
6112.41.90	---other	12
6112.49.90	---other	12
6113.00.90	-other	12
6114.10.00	-Of wool or fine animal hair	12
6114.20.00	-Of cotton	12
6114.30.00	-Of man-made fibres	12
6114.90.00	-Of other textile materials	12
6115.11.00	--Of synthetic fibres, measuring per single yarn less than 67 decitex	12
6115.12.00	--Of synthetic fibres, measuring per single yarn 67 decitex or more	12
6115.19.10	---Of wool or fine animal hair	12
6115.19.90	---other	12
6115.20.11	---Knee-length stockings	12
6115.20.19	---other	12
6115.20.90	--Of other textile materials	12
6115.91.00	--Of wool or fine animal hair	12
6115.92.00	--Of cotton	12
6115.93.30	---Knee-length stockings (other than stockings for varicose veins)	12
6115.93.91	----Women's stockings	12
6115.93.99	----other	12
6115.99.00	--Of other textile materials	12
6117.10.00	-Shawls, scarves, mufflers, mantillas, veils and the like	12

H S Code	Product Description	Tariff rates (bound)
6117.20.00	-Ties, bow Ties and cravats	12
6117.80.90	--other	12
6117.90.00	-Parts	12
6201.11.00	--Of wool or fine animal hair	12
6201.12.10	---Of a weight, per garment, not exceeding 1 kg	12
6201.12.90	---Of a weight, per garment, exceeding 1 kg	12
6201.13.10	---Of a weight, per garment, not exceeding 1 kg	12
6201.13.90	---Of a weight, per garment, exceeding 1 kg	12
6201.19.00	--Of other textile materials	12
6201.91.00	--Of wool or fine animal hair	12
6201.92.00	--Of cotton	12
6201.93.00	--Of man-made fibres	12
6201.99.00	--Of other textile materials	12
6202.11.00	--Of wool or fine animal hair	12
6202.12.10	---Of a weight, per garment, not exceeding 1 kg	12
6202.12.90	---Of a weight, per garment, exceeding 1 kg	12
6202.13.10	---Of a weight, per garment, not exceeding 1 kg	12
6202.13.90	---Of a weight, per garment, exceeding 1 kg	12
6202.19.00	--Of other textile materials	12
6202.91.00	--Of wool or fine animal hair	12
6202.92.00	--Of cotton	12
6202.93.00	--Of man-made fibres	12
6202.99.00	--Of other textile materials	12
6203.11.00	--Of wool or fine animal hair	12
6203.12.00	--Of synthetic fibres	12
6203.19.10	---Of cotton	12
6203.19.30	---Of artificial fibres	12
6203.19.90	---other	12
6203.21.00	--Of wool or fine animal hair	12
6203.22.10	---Industrial and occupational	12
6203.22.90	---other	12
6203.23.10	---Industrial and occupational	12
6203.23.90	---other	12
6203.29.11	----Industrial and occupational	12
6203.29.19	----other	12

H S Code	Product Description	Tariff rates (bound)
6203.29.90	---other	12
6203.31.00	--Of wool or fine animal hair	12
6203.32.10	---Industrial and occupational	12
6203.32.90	---other	12
6203.33.10	---Industrial and occupational	12
6203.33.90	---other	12
6203.39.11	----Industrial and occupational	12
6203.39.19	----other	12
6203.39.90	---other	12
6203.41.10	---Trousers and breeches	12
6203.41.30	---bib and brace overalls	12
6203.41.90	---other	12
6203.42.11	----Industrial and occupational	12
6203.42.31	----Of denim	12
6203.42.33	----Of cut corduroy	12
6203.42.35	----other	12
6203.42.51	----Industrial and occupational	12
6203.42.59	----other	12
6203.42.90	---other	12
6203.43.11	----Industrial and occupational	12
6203.43.19	----other	12
6203.43.31	----Industrial and occupational	12
6203.43.39	----other	12
6203.43.90	---other	12
6203.49.11	----Industrial and occupational	12
6203.49.19	----other	12
6203.49.31	----Industrial and occupational	12
6203.49.39	----other	12
6203.49.50	----other	12
6203.49.90	---other	12
6204.11.00	--Of wool or fine animal hair	12
6204.12.00	--Of cotton	12
6204.13.00	--Of synthetic fibres	12
6204.19.10	---Of artificial fibres	12
6204.19.90	---other	12

H S Code	Product Description	Tariff rates (bound)
6204.21.00	--Of wool or fine animal hair	12
6204.22.10	---Industrial and occupational	12
6204.22.90	---other	12
6204.23.10	---Industrial and occupational	12
6204.23.90	---other	12
6204.29.11	---Industrial and occupational	12
6204.29.19	----other	12
6204.29.90	---other	12
6204.31.00	--Of wool or fine animal hair	12
6204.32.10	---Industrial and occupational	12
6204.32.90	---other	12
6204.33.10	---Industrial and occupational	12
6204.33.90	---other	12
6204.39.11	----Industrial and occupational	12
6204.39.19	----other	12
6204.39.90	---other	12
6204.41.00	--Of wool or fine animal hair	12
6204.42.00	--Of cotton	12
6204.43.00	--Of synthetic fibres	12
6204.44.00	--Of artificial fibres	12
6204.49.10	---Of silk or silk waste	12
6204.49.90	---other	12
6204.51.00	--Of wool or fine animal hair	12
6204.52.00	--Of cotton	12
6204.53.00	--Of synthetic fibres	12
6204.59.10	--Of artificial fibres	12
6204.59.90	---other	12
6204.61.10	---Trousers and breeches	12
6204.61.80	---bib and brace overalls	12
6204.61.90	---other	12
6204.62.11	----Industrial and occupational	12
6204.62.31	----Of denim	12
6204.62.33	----Of cut corduroy	12
6204.62.35	----other	12
6204.62.51	----Industrial and occupational	12

H S Code	Product Description	Tariff rates (bound)
6204.62.59	----other	12
6204.62.90	---other	12
6204.63.11	----Industrial and occupational	12
6204.63.19	----other	12
6204.63.31	----Industrial and occupational	12
6204.63.39	----other	12
6204.63.90	---other	12
6204.69.11	----Industrial and occupational	12
6204.69.19	----other	12
6204.69.31	----Industrial and occupational	12
6204.69.39	----other	12
6204.69.50	---other	12
6204.69.90	---other	12
6205.10.00	-Of wool or fine animal hair	12
6205.20.00	-Of cotton	12
6205.30.00	-Of man-made fibres	12
6205.90.10	--Of flax or ramie	12
6205.90.90	--other	12
6206.10.00	-Of silk or silk waste	12
6206.20.00	-Of wool or fine animal hair	12
6206.30.00	-Of cotton	12
6206.40.00	-Of man-made fibres	12
6206.90.10	--Of flax or ramie	12
6206.90.90	--other	12
6207.11.00	--Of cotton	12
6207.19.00	--Of other textile materials	12
6207.21.00	--Of cotton	12
6207.22.00	--Of man-made fibres	12
6207.29.00	--Of other textile materials	12
6207.91.00	--Of cotton	12
6207.92.00	--Of man-made fibres	12
6207.99.00	--Of other textile materials	12
6208.11.00	--Of man-made fibres	12
6208.19.10	---Of cotton	12
6208.19.90	---other	12

H S Code	Product Description	Tariff rates (bound)
6208.21.00	--Of cotton	12
6208.22.00	--Of man-made fibres	12
6208.29.00	--Of other textile materials	12
6208.91.10	Negliges, bathrobes, dressing gowns and similar articles	12
6208.91.90	---other	12
6208.92.10	Negliges, bathrobes, dressing gowns and similar articles	12
6208.92.90	---other	12
6208.99.00	--Of other textile materials	12
6210.10.10	--Of fabrics of heading No 5602	12
6210.10.91	---In sterile packs	12
6210.10.99	---other	12
6210.20.00	-Other garments, of the type described in subheadings 6201.11 to 6201.19	12
6210.30.00	-Other garments, of the type described in subheadings 6202.11 to 6202.19	12
6210.40.00	-Other men's or boys' garments	12
6210.50.00	-Other women's or girls' garments	12
6211.11.00	--Men's or boys'	12
6211.12.00	--Women's or girls'	12
6211.20.00	-Ski Suits	12
6211.31.00	--Of wool or fine animal hair	12
6211.32.10	---Industrial and occupational clothing	12
6211.32.90	---other	12
6211.33.10	---Industrial and occupational clothing	12
6211.33.90	---other	12
6211.39.00	--Of other textile materials	12
6211.41.00	--Of wool or fine animal hair	12
6211.42.10	---Aprons, overalls, smock-overalls and other Industrial and occupational clothing (whether or not also suitable for domestic use)	12
6211.42.90	---other	12
6211.43.10	---Aprons, overalls, smock-overalls and other Industrial and occupational clothing (whether or not also suitable for domestic use)	12

H S Code	Product Description	Tariff rates (bound)
6211.43.90	---other	12
6211.49.00	--Of other textile materials	12
6217.90.00	-Parts	12
6301.20.10	---Knitted or crocheted	12
6301.20.91	----Wholly of wool or fine animal hair	12
6301.20.99	----other	12
6301.30.10	---Knitted or crocheted	12
6301.40.10	---Knitted or crocheted	12
6301.40.90	---other	12
6301.90.10	---Knitted or crocheted	12
6301.90.90	---other	12
6302.10.10	---of cotton	12
6302.10.90	---of other textile materials	12
6302.21.00	---of cotton	12
6302.22.90	----other	12
6302.29.10	----of flax or ramie	12
6302.29.90	----of other textile materials	12
6302.31.10	----Mixed with flax	12
6302.31.90	----other	12
6302.32.90	----other	12
6302.39.10	----of flax	12
6302.39.30	----of ramie	12
6302.39.90	----of other textile materials	12
6302.40.00	--table linen, Knitted or crocheted	12
6302.51.10	---Mixed with flax	12
6302.51.90	---other	12
6302.52.00	---of flax	12
6302.53.90	---other	12
6302.59.00	---of other textile materials	12
6302.60.00	--toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12
6302.91.10	---Mixed with flax	12
6302.91.90	---other	12
6302.92.00	---of flax	12
6302.93.90	---other	12

H S Code	Product Description	Tariff rates (bound)
6302.99.00	---of other textile materials	12
6303.11.00	---of cotton	12
6303.12.00	---of synthetic fibres	12
6303.19.00	---of other textile materials	12
6303.91.00	---of cotton	12
6303.92.90	----other	12
6303.99.90	----other	12
6304.11.00	---Knitted or crocheted	12
6304.19.10	----of cotton	12
6304.19.30	----of flax or ramie	12
6304.19.90	----of other textile materials	12
6304.91.00	---Knitted or crocheted	12
6304.92.00	---Not Knitted or crocheted, of cotton	12
6304.93.00	---Not Knitted or crocheted, of synthetic fibres	12
6304.99.00	---Not Knitted or crocheted, of other textile materials	12
6305.31.10	---Knitted or crocheted	12
6306.11.00	---of cotton	12
6306.12.00	---of synthetic fibres	12
6306.19.00	---of other textile materials	12
6306.21.00	---of cotton	12
6306.22.00	---of synthetic fibres	12
6306.29.00	---of other textile materials	12
6306.31.00	---of synthetic fibres	12
6306.39.00	---of other textile materials	12
6306.41.00	---of cotton	12
6306.49.00	---of other textile materials	12
6306.91.00	---of cotton	12
6306.99.00	---of other textile materials	12
6307.10.10	---Knitted or crocheted	12
6307.90.10	---Knitted or crocheted	12
6308.00.00	-Sets consisting of woven fabric and yarn, whether or Not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	12
6401.10.10	--With uppers of rubber	17

H S Code	Product Description	Tariff rates (bound)
6401.10.90	--With uppers of plastics	17
6401.91.10	---With uppers of rubber	17
6401.91.90	---With uppers of plastics	17
6401.92.10	---With uppers of rubber	17
6401.92.90	---With uppers of plastics	17
6401.99.10	---With uppers of rubber	17
6401.99.90	---With uppers of plastics	17
6402.11.00	--Ski-boots and cross-country Ski Footwear	17
6402.19.00	--Other	17
6402.20.00	-Footwear With upper straps or thongs assembled to the sole by means of plugs	17
6402.30.10	--With uppers of rubber	17
6402.30.90	--With uppers of plastics	17
6402.91.10	---With uppers of rubber	17
6402.91.90	---With uppers of plastics	17
6402.99.10	---With uppers of rubber	17
6402.99.31	With sole and heel combined having a height of more than 3 cm	17
6402.99.39	----Other	17
6402.99.50	----Slippers and Other house Footwear	17
6402.99.91	----Of less than 24 cm	17
6402.99.95	-----For men	17
6402.99.99	-----For women	17
6404.11.00	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	17
6404.19.10	---Slippers and Other indoor Footwear	17
6404.19.90	---Other	17
6404.20.10	--Slippers and Other indoor Footwear	17
6404.20.90	--Other	17
6405.90.10	--With outer soles of rubber, plastics, leather or composition leather	17
6911.10.00	--Tableware and kitchenware	12
6911.90.00	--other	12
8521.10.31	---Within the same housing a built-in television camera	14

H S Code	Product Description	Tariff rates (bound)
8521.10.39	---Other	14
8521.90.00	-Other	14
8527.11.10	---with laser optical reading system	12
8527.21.10	---with laser optical reading system	14
8527.29.00	--Other	12
8527.31.91	----with laser optical reading system	12
8528.10.11	----Of a width not exceeding 1,3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	14
8528.10.30	---Other	14
8528.10.40	--television projection equipment	14
8528.10.50	--apparatus incorporating a videophonic recorder or reproducer	14
8528.10.60	--video monitors	14
8528.10.71	----Not exceeding 42 cm	14
8528.10.73	----Exceeding 42 cm but not exceeding 52 cm	14
8528.10.79	----Exceeding 52 cm	14
8528.10.91	----video tuners	14
8528.10.99	----Other	14
8528.20.10	---video monitors	14
8540.11.10	--With a diagonal measurement of the screen not exceeding 42 cm	14
8540.11.30	---With a diagonal measurement of the screen exceeding 42 cm but not exceeding 52 cm	14
8540.11.90	---With a diagonal measurement of the screen exceeding 52 cm	14
8701.20.10	--New	16
8701.20.90	--Used	16
8702.10.11	---New	16
8702.10.19	---Used	16
8702.90.11	----New	16
8702.90.19	----Used	16
8704.21.31	-----New	22
8704.21.39	-----Used	22
8704.22.91	----New	22

H S Code	Product Description	Tariff rates (bound)
8704.22.99	----Used	22
8704.23.91	----New	22
8704.23.99	----Used	22
8704.31.31	-----New	22
8704.31.39	-----Used	22
8704.32.91	----New	19
8704.32.99	----Used	19
8706.00.11	--For vehicles of heading No 8702 or 8704	19
8712.00.10	-Without ball bearings	15
8712.00.90	-Other	15
EX1-NEW	---DCC	14
EX1-NEW	---DCC	14
EX1-NEW	---DCC	14
EX1-NEW	----DCC	14
EX1-NEW	----DCC	14
EX1-NEW	---laser diodes	14
EX1-NEW	-----Smartpower ICs	14
EX2-NEW	----Integrated gate bipolar Transistors(IGBTs)	14
EX3-NEW	-----With a processing capacity exceeding 4 bits	14

Table AIII – Selected Commodities facing Specific Duty Rates (Composite)

H S Code	Product Description	Specific Duty (bound rates)
0102.90.20	---Steers (bullocks) of a weight exceeding 220 kg	+ 931 ECU/T
0103.91.10	---Domestic species	412 ECU/T
0103.92.11	---Sows having farrowed at least once, of a weight of not less than 160 kg	351 ECU/T
0105.11.00	--Fowls of the species Gallus domesticus	52 ECU/1000 pces
0105.99.10	---Ducks	323 ECU/T
0105.99.20	---Geese	316 ECU/T
0201.10.50	-Carcases and half-Carcases	+ 1768 ECU/T
0201.20.15	--'Compensated' quarters	+ 1768 ECU/T
0201.20.35	--Unseparated or separated forequarters	+ 1414 ECU/T
0201.20.55	--Unseparated or separated hindquarters	+ 2122 ECU/T
0202.30.10	--Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter	+ 2211 ECU/T
0202.30.50	--Crop, chuck and blade and brisket cuts(3)	+ 2211 ECU/T
0203.12.11	---Hams and cuts thereof	778 ECU/T
0203.19.13	---Loins and cuts thereof, with bone in	869 ECU/T
0203.19.15	---Bellies (streaky) and cuts thereof	467 ECU/T
0207.10.11	---Plucked and gutted, with heads and feet, known as '83 % chickens'	262 ECU/T
0207.10.31	---Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	340 ECU/T
0207.10.55	---Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % ducks'	462 ECU/T
0207.23.90	---guinea Fowls	493 ECU/T
0207.39.11	-----Boneless	1024 ECU/T
0207.39.13	-----Halves or quarters	358 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
0207.39.15	-----whole wings, with or without tips	269 ECU/T
0207.39.17	-----Backs, necks. Backs with necks attached, rumps and wing tips	187 ECU/T
0207.39.21	-----Breasts and cuts thereof	602 ECU/T
0207.39.23	-----Legs and cuts thereof	463 ECU/T
0207.39.25	-----Other	1008 ECU/T
0207.39.27	----offal, Other than Livers	187 ECU/T
0207.39.31	----Boneless	851 ECU/T
0207.39.33	-----Halves or quarters	410 ECU/T
0207.39.35	-----whole wings, with or without tips	269 ECU/T
0207.39.37	-----Backs, necks, Backs with necks attached, rumps and wing tips	187 ECU/T
0207.39.41	-----Breasts and cuts thereof	679 ECU/T
0207.39.43	-----Drumsticks and cuts of Drumsticks	255 ECU/T
0207.39.45	-----Other	460 ECU/T
0207.39.47	-----Other	830 ECU/T
0207.39.51	----offal, Other than Livers	187 ECU/T
0207.39.53	-----of Geese	1105 ECU/T
0207.39.55	-----of Ducks and guinea Fowls	1283 ECU/T
0207.39.57	-----of Ducks	564 ECU/T
0207.39.71	-----of Geese	865 ECU/T
0207.39.73	-----of Ducks and guinea Fowls	1155 ECU/T
0207.39.75	-----of Geese	697 ECU/T
0207.39.77	-----of Ducks and guinea Fowls	463 ECU/T
0207.39.81	-----Goose or duck paletots	660 ECU/T
0207.39.83	-----Other	1232 ECU/T
0209.00.11	--Fresh, chilled, Frozen, salted or in brine	214 ECU/T
0209.00.19	--Dried or smoked	236 ECU/T
0209.00.30	Pig fat, other than that falling within subheading 0209.00.10 or 0209.00.19	129 ECU/T
0209.00.90	-Poultry fat	415 ECU/T
0401.10.10	--in immediate packings of a net content not exceeding two litres	138 ECU/T
0401.20.11	---in immediate packings of a net content not exceeding two litres	188 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
0402.21.91	---In immediate packings of a net content not exceeding 2,5 kg	1672 ECU/T
0402.29.11	---Special milk, For infants, in hermetically sealed containers	1.31 ECU/kg *
0402.29.15	----In immediate packings of a net content not exceeding 2,5 kg	1.31ECU/kg+220 ECU/T
0402.91.15	---Of a fat content by weight, not exceeding 8%	347 ECU/T
0402.91.35	Of a fat content,by weight,exceeding 8 % but not exceeding 10 %:	434 ECU/T
0402.91.51	----In immediate packings of a net content not exceeding 2,5 kg	1100 ECU/T
0403.10.11	----Not exceeding 3 %	205 ECU/T
0403.10.13	----Exceeding 3 % but not exceeding 6 %	244 ECU/T
0403.10.19	----Exceeding 6 %	592 ECU/T
0403.10.51	----Not exceeding 1,5 %	+ 950 ECU/T
0403.90.73	----Exceeding 1,5 % but not exceeding 27 %	+ 1304 ECU/T
0404.10.02	----not containing added sugar or Other sweetening matter	70 ECU/T
0406.30.10	--In the blending of which only Emmentaler, Gruyere and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter, not exceeding 56 %	1449 ECU/T
0406.30.31	----Not exceeding 48 %	1391 ECU/T
0406.30.39	----Exceeding 48 %	1449 ECU/T
0406.30.90	--Of a fat content, by weight, exceeding 36 %	2150 ECU/T
0406.40.00	-Blue-veined cheese	1409 ECU/T
0406.90.11	--For processing (2)	1671 ECU/T
0406.90.16	---Fromage fribourgeois, Vacherin Mont d'Or and Tete de Moine	1717 ECU/T
0406.90.21	---Cheddar	1671 ECU/T
0406.90.32	Edam,Tilsit,Butterkaese, Kashkaval, Feta, Kefalo-Tyri, Finlandia, Jarlsberg	1510 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
0406.90.50	Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheep or goatskin bottles	1510 ECU/T
0709.90.60	--Sweet corn	94 ECU/T
0709.90.70	--Courgettes	+ 152 ECU/T
0711.90.40	---Mushrooms of the species Agaricus	+ 191 ECU/100kg
0714.10.10	--Pellets of flour and meal	95 ECU/T
0714.10.91	--Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	95 ECU/T
0714.90.11	---Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	95 ECU/T
0805.20.42	---Clementines	+ 106 ECU/T
0805.30.10	--Lemons (Citrus limon, Citrus limonum)	+ 256 ECU/T
0808.10.10	--Cider apples, in bulk, from 16 September to 15 December	MIN0.36ECU 100kg nt
0808.10.91	---From 1 August to 31 December	+ 238 ECU/T
0808.10.93	---From 1 January to 31 March	+ 238 ECU/T
0808.10.99	---From 1 April to 31 July	+ 238 ECU/T
0808.20.10	---Peery pears, in bulk, from 1 August to 31 December	MIN0.36ECU 100kg nt
0811.10.11	---With a sugar content exceeding 13 % by weight	+ 84 ECU/T
0811.90.11	----Tropical products	+ 53 ECU/T
1001.10.50	-Durum wheat	148 ECU/T
1001.90.95	--Other Spelt, common wheat and meslin	95 ECU/T
1002.00.00	Rye	93 ECU/T
1003.00.50	Barley	93 ECU/T
1006.20.55	-Husked (brown) Rice	264 ECU/T
1008.20.00	-Millet	56 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
1008.30.00	-Canary Seed	14 ECU/T
1102.30.00	-Rice flour	138 ECU/T
1102.90.10	--Barley flour	171 ECU/T
1108.13.00	--Potato starch	166 ECU/T
1108.14.00	--Manioc (cassava) starch	166 ECU/T
1109.00.00	Wheat gluten, whether or not dried	512 ECU/T
1212.92.00	--sugar cane	46 ECU/T
1509.10.10	--Lampante Virgin olive oil	1226 ECU/T
1510.00.10	-crude oils	1102 ECU/T
1522.00.31	---Soapstocks	299 ECU/T
1601.00.91	--Sausages, Dry or For spreading, uncooked	1494 ECU/T
1602.49.14	Collars and parts thereof, including mixtures of collars and shoulders; other mixtures containing hams (legs), shoulders, loins or collars, and parts thereof	1293 ECU/T
1602.49.30	---Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	750 ECU/T
1701.91.00	--containing added flavouring or colouring matter	419 ECU/T
1702.10.10	--Containing, in the dry state, 99 % or more by weight of the pure product	140 ECU/T
1702.20.10	Maple sugar in solid form, containing added flavouring or colouring matter	4 ECU/T *
1702.30.10	--Isoglucose	507 *
1702.30.51	----in the form of White crystalline powder, whether or not agglomerated	268 ECU/T
1702.40.10	--Isoglucose	507 *
1702.90.50	--Maltodextrine and Maltodextrine syrup	200 ECU/T
1702.90.60	--artificial honey, whether or not mixed with natural honey	4 ECU/T *
1703.10.00	-cane molasses	0.35 ECU/100kg
1704.90.30	--White chocolate	+ 451 ECU/T MAX 18.9% + 165 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
1704.90.81	---Compressed tablets	MAX 18.7%+AD S/Z
1806.10.30	--Containing 65 % or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	+ 314 ECU/T
1806.10.90	--Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	+ 419 ECU/T
1901.90.11	---With a dry extract content of 90 % or more by weight	+ 180 ECU/T
1902.11.00	--containing eggs	+ 246 ECU/T
1902.19.10	---containing No common wheat flour or meal	+ 246 ECU/T
1902.20.30	--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	543 ECU/T
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	+ 151 ECU/T
1904.10.10	--obtained from Maize	+ 200 ECU/T
1904.10.30	--obtained from Rice	+ 460 ECU/T
1905.10.00	-Crispbread	+ 130 ECU/T
1905.20.10	--Containing by weight of sucrose less than 30% (including invert sugar expressed as sucrose)	+ 183 ECU/T
1905.20.30	--Containing by weight of sucrose 30 % or more but less than 50 % (including invert sugar expressed as sucrose)	+ 246 ECU/T
1905.20.90	--Containing by weight of sucrose 50% or more (including invert sugar expressed as sucrose)	+ 314 ECU/T
1905.30.91	Waffles & wafers, salted, whether or not Filled, Other than completely or partially coated/ covered with chocolate or preparations containing cocoa	* MAX 20.7% + AD F/M

H S Code	Product Description	Specific Duty (bound rates)
1905.90.10	--Matzos	+ 159 ECU/T
1905.90.20	--Communion wafers, empty cachets of a kind suitable For pharmaceutical use, sealing wafers, Rice paper and similar products	+ 605 ECU/T
1905.90.60	----with added sweetening matter	MAX 24.2% +AD S/Z
2001.90.30	--Sweet corn (Zea mays var. saccharata)	+ 94 ECU/T
2001.90.40	--Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	+ 38 ECU/T
2003.10.20	---Provisionally preserved, completely cooked	+ 191 ECU/100kg
2006.00.31	---Cherries	+ 239 ECU/T
2006.00.37	---Tropical products	+ 150 ECU/T
2007.99.20	----Chestnut puree and paste	+ 197 ECU/T
2007.99.55	---With a sugar content exceeding 13 % but not exceeding 30 %	+ 42 ECU/T
2008.20.11	----With a sugar content exceeding 17 % by weight	+ 25 ECU/T
2008.20.31	----With a sugar content exceeding 19 % by weight	+ 25 ECU/T
2008.99.34	-----passion fruit, Guavas and Other Tropical products	+ 26 ECU/T
2009.20.11	---Of a value not exceeding 30 ECU per 100 kg net weight	+ 206 ECU/T
2009.20.91	---Of a value not exceeding 30 ECU per 100 kg net weight and with an added sugar content exceeding 30% by weight	+ 206 ECU/T
2009.70.11	---Of a value not exceeding 22 ECU per 100 kg net weight	+ 184 ECU/T
2009.70.91	----With an added sugar content exceeding 30 % by weight	+ 193 ECU/T
2009.80.11	----Of a value not exceeding 22 ECU per 100 kg net weight	+ 206 ECU/T
2009.80.32	----juices of passion fruit, Guavas and Other Tropical products	+ 129 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
2009.80.61	----With an added sugar content exceeding 30 % by weight	+ 206 ECU/T
2009.80.89	-----juices of passion fruit, Guavas and Other Tropical products	+ 129 ECU/T
2106.90.10	--cheese fondues	+ 783 ECU/T
2106.90.30	---Isoglucose syrups	427 *
2106.90.51	---Lactose syrup	140 ECU/T
2106.90.55	---Glucose syrup and Maltodextrine syrup	200 ECU/T
2204.10.49	-Sparkling wine	32.0 ECU/hl
2204.21.10	---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	32.0 ECU/hl
2204.21.24	----Of an actual alcoholic strength by volume not exceeding 13% vol	13.1 ECU/hl
2204.21.41	-----Port, Madeira, sherry, Tokay, (Aszu and Szamorodni) and Setubal muscatel(2)	14.8 ECU/hl
2204.29.10	---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	32.0 ECU/hl
2204.29.24	----Of an actual alcoholic strength by volume not exceeding 13% vol	9.9 ECU/hl
2204.29.34	Of an actual alcoholic strength by volume exceeding 13% vol but not exceeding 15% vol	12.1 ECU/hl
2204.29.41	-----Port, Madeira, sherry and Setubal muscatel(2)	12.1 ECU/hl
2204.29.45	-----Tokay (Aszu and Szamorodni)(2)	13.1 ECU/hl
2206.00.10	-Piquette	1.3 ECU/%vol/hl MIN 7.20 ECU/hl

H S Code	Product Description	Specific Duty (bound rates)
2206.00.91	--Sparkling	19.2 ECU/hl
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	19.2 ECU/hl
2208.20.10	--In containers holding 2 l or less	0.64 ECU/%vol hl + 4.0 ECU/hl
2208.20.90	--In containers holding more than 2 l	0.64 ECU/% vol/hl
2208.90.31	---Vodka	0.8 ECU/% vol/hl + 3.2 ECU/hl
2208.90.33	----plum, Pear or cherry spirit (excluding liqueurs)	0.52 ECU/% vol/ hl + 2.0 ECU/hl
2208.90.51	----Distilled from fruit	0.64 ECU/%vol hl + 4.0 ECU/hl
2208.90.55	----liqueurs	1.0 ECU/%vol/hl + 6.4 ECU/hl
2208.90.59	----Other spirituous beverages	1.0 ECU/%vol/hl + 6.4 ECU/hl
2302.10.10	--With a starch content not exceeding 35 % by weight	44 ECU/T
2302.30.10	--Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0,2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash c	44 ECU/T
2306.90.19	---Containing more than 3 % by weight of olive oil	48 ECU/T
2309.10.11	Containing no milk products or containing less than 10 % by weight of such products	23 ECU/T
2309.10.13	Containing not less than 10 % but less than 50 % by weight of milk pdts	498 ECU/T
2309.10.15	Containing not less than 50 % but less than 75 % by weight of milk pdts	730 ECU/T

H S Code	Product Description	Specific Duty (bound rates)
2309.10.19	----Containing not less than 75 % by weight of milk products	948 ECU/T
2309.10.70	---containing No starch, Glucose, Glucose syrup, Maltodextrine or Maltodextrine syrup but containing milk products	948 ECU/T
2401.10.29	--Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco (2)	MIN 22 ECU/ 100kg net MAX 24 ECU/100kg net
2401.30.00	-Tobacco refuse	MIN 22 ECU 100kg net MAX56 ECU 100kg net
2905.43.00	--Mannitol	+ 1258 ECU/T
3502.10.91	---Dried (For example, in sheets, scales, Flakes, powder)	1235 ECU/T
3505.10.10	--Dextrins	+ 177 ECU/T
2501.00.51	---denatured or For industrial uses (including refining) other than the preservation or preparation of foodstuffs For human or animal consumption	1.7 Ecu / 1000kg/net
2501.00.91	----salt suitable For human consumption	2.6 Ecu/ 1000kg/net
5701.10.91	---Comprising not more than 350 knots per metre of warp	MAX 2.8 Ecu/m2
5701.10.93	Comprising more than 350 but not more than 500 knots per metre of warp	MAX 2.8 Ecu/m2
5701.10.99	---Comprising more than 500 knots per metre of warp	MAX 2.8 Ecu/m2
7003.20.10	--Coloured throughout the mass (body tinted), opacified, flashed	3.8 MIN 0.4Ecu/ 100KG/br
7004.10.30	--Antique glass	4.4MIN 0.4Ecu 100kg/br
7004.10.50	--Horticultural sheet glass	4.4MIN 0.4Ecu 100kg/br

H S Code	Product Description	Specific Duty (bound rates)
7004.90.50	--Antique glass	4.4MIN 0.4Ecu 100kg/hr
7016.90.30	--Multicellular glass or foam glass	3 MIN 1.2Ecu 100kg/br
9101.11.00	--With mechanical display only	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9101.12.00	--With opto-electronic display only	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9101.21.00	--With automatic winding	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9101.91.00	--battery or accumulator powered	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9102.11.00	--With mechanical display only	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9102.12.00	--With opto-electronic display only	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9102.91.00	--battery or accumulator powered	4.5 MIN 0.3Ecu MAX0.8Ecu p/st
9110.11.10	---With balance-wheel and hairspring	5.0 MIN 0.17 Ecu p/st
9111.10.00	-Cases of precious metal or of metal clad With precious metal	0.5 Ecu p/st with a minimum of 2.7% and a maximum of 4.6%
9111.20.10	--gold- or silver-plated	0.5 Ecu p/st with a minimum of 2.7% and a maximum of 4.6%
9111.80.00	-Other Cases	0.5 Ecu p/st with a minimum of 2.7% and a maximum of 4.6%
9111.90.00	-Parts	0.5 Ecu p/st with a minimum of 2.7% and a maximum of 4.6%

**THE RAJIV GANDHI INSTITUTE FOR CONTEMPORARY STUDIES RGICS
WORKING PAPER SERIES**

1. Nilanjan Banik, 'Antidumping Measures--An Indian Perspective', (1998)
2. P.D. Kaushik, 'Global Electronic Commerce: Implications for India', (1999)
3. Barry Buzan and Gerald Segal, 'Forget the West Versus the Rest--Welcome to the Westernistic Era', (1999)
4. Dr. S. Chakravarthy, 'Competition Policy and the WTO--Implications for Developing Countries', (1999)
5. P.D. Kaushik, 'Millennium Round Agenda: A Global Perspective', (1999)
6. Kalyan Raipuria, 'SAARC in the New Millennium Visions Need Financial Wizardry', (2000)
7. Somnath Mukherjee, 'Telecom/IT Convergence: Effects on a Developing Economy', (2000)
8. 'Emerging Issues in Trade Policy', (2000)
9. Nilanjan Banik and Saurabh Bandopadhyay, 'Cotton Textile Industry in India, in the Wake of MFA Phase-Out', (2000)
10. Joachim von Braun, 'What Future for Development Co-operation?', (2000)
11. Niraj Seth, 'Helping the Child Victims of Terrorism- An INTERACT Experience', (2000)
12. Aniruddh Singhal, 'The Sanitary and Phytosanitary Measures Agreement', (2000)

राजीव गांधी संस्थापन

RAJIV GANDHI FOUNDATION

Jawahar Bhawan, Dr. Rajendra Prasad Road, New Delhi-110 001.

Tel : 091-011-3755117 / 3312456 Fax: 091-011-3755119

Email: info@rgfindia.com

Internet: <http://www.rgfindia.com>