

## Duty Free Tariff Preference (DFTP) Scheme by India for Least Developed Countries (LDCs)

### **Preamble**

*Having regard to* international community's resolve to assist least developed countries better integrate into the world trading system and the global economy, including through measures to improve their trading opportunities;

*Having regard to* WTO Members' commitment to the objective of duty free, quota free market access for products originating from least developed countries as noted in paragraph 42 of the Declaration of the 4<sup>th</sup> WTO Ministerial Conference, adopted at Doha on November 14, 2001;

*Having regard to* paragraph 47 of the Declaration of the 6<sup>th</sup> WTO Ministerial Conference, adopted at Hong Kong, China on December 18, 2005, regarding implementation of duty free quota free market access for products originating from least developing countries as provided for in Annex F of the Declaration;

Members acting pursuant to the 1999 WTO General Council Decision on waiver entitled, "Preferential Tariff Treatment for Least Developed Countries";

### **Article 1**

#### **Title and Objective of the Scheme**

1. This Scheme shall be called the 'Duty Free Tariff Preference (DFTP) Scheme by India for the Least Developed Countries' (DFTP Scheme for LDCs).
2. The objective of the DFTP Scheme for LDCs is grant of tariff preferences on the exports of the Least Developed Countries on imports to India.
3. The DFTP Scheme for LDCs intends to provide tariff preferences by India on products originating in the notified Least Developed Countries.

## Article 2 Definitions

- (a) **'Beneficiary Country'** means the list of LDC countries as given in Annex 1 ; from whom the exports of specified products are eligible for getting tariff preferences upon imports to India under the DFTP Scheme for LDCs.
- (b) **'CIF Value'** means the price actually paid or payable to the exporter for the product when the product is loaded out of the carrier, at the port of importation. The price value includes the cost of the product, insurance and freight necessary to deliver the product to the named port of destination.
- (c) **'FOB value'** means the price actually paid or payable to the exporter for the product when the product is loaded onto the carrier at the named port of exportation. The value includes the cost of the product and all costs necessary to bring the product onto the carrier.
- (d) **'Harmonized System (HS)'** means the nomenclature of the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System (done at Brussels on 14 June 1983) including all legal notes thereto, as in force and as amended from time to time.
- (e) **'Margin of Preference (MOP)'** means the percentage of tariff by which tariffs (Basic customs duties as included in the National Customs Schedule of India) are reduced on products imported from the Beneficiary Countries as a result of preferential treatment.
- (f) **'Material'** means raw materials, ingredients, parts, components, subassembly and goods that are physically incorporated into another product or are subject to a process in the production of another product.
- (g) **'Non-Originating Material'** means any material, whose country of origin is other than the exporting Beneficiary Country (imported non-originating) and any material whose origin cannot be determined (undetermined origin).
- (h) **'Originating Material'** means a material which would qualify as originating under these Rules in its own right.
- (i) **'Product'** means the products, which are wholly obtained or produced or being manufactured, even if it is intended for later use in another manufacturing operation as a material.
- (j) **'Scheme'** means the DFTP Scheme for LDCs established by the Government of India for providing tariff preferences to the exports of the notified least developed countries.

**Article 3**  
**Country Coverage**

Under the DFTP Scheme for LDCs, India extends tariff preferences to the Least Developed Countries as listed at **Annex-I**.

**Article 4**  
**Product Coverage and the Margin of Preference**

1. The beneficiary countries would be entitled to a tariff preference on export of all originating products except those specified in the Exclusion List. The items under the Exclusion List are listed at **Annex-III**.

2. Tariff preferences would be available on MOP basis for tariff lines other than those in the Exclusion List (namely those in the Positive List and those provided Duty Free Access) as per the following schedule:-

Period	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	4 <sup>th</sup> year	Beginning of 5 <sup>th</sup> year
Margin of Preference (MOP)	20% of final MOP	40% of final MOP	60% of final MOP	80% of final MOP	100% of final MOP

The items under the Positive List are listed at **Annex-IV**. All other tariff lines , other than those in the Exclusion List and Positive List are provided duty free access.

3. All imports to India shall be governed by the provisions, rules, regulations, procedures etc. mandated under the Foreign Trade Policy or other legislation of the Government of India.

**Article 5**  
**Rules of Origin**

Products other than those in the Exclusion List would be eligible for tariff preferences only when they satisfy the conditions prescribed under the Rules of Origin as at **Annex-II**.

**Article 6**  
**Suspension of Preferences**

Government of India may suspend the tariff preference in respect of all or on certain products, originating in a beneficiary country:-

- (a) where it considers necessary that there is sufficient evidence that the withdrawal is justified due to fraud, irregularities or systematic failure to comply with any of the provisions of this Scheme including inter-alia Rules of Origin and Operational Certification Procedures;
- (b) where imports under this Scheme significantly exceed the usual levels of production and export capacity of a beneficiary country;
- (c) where the beneficiary country graduates out of the Scheme for getting tariff preferences, on the basis of criteria to be developed by the Government of India; and
- (d) when the beneficiary country no longer remains a Least Developed Country.

**Article 7**  
**Preferential Safeguard Measures**

1. The Government of India may apply preferential safeguard measures where the imports of product under the Scheme have increased in such quantities; absolute or relative to domestic production of India, and under such conditions as to cause or threaten to cause serious difficulty to its domestic industry.
2. The preferential safeguard measures shall be applied only to the extent necessary to prevent or remedy serious difficulty. The preferential safeguard measures applied shall consist of suspension or reduction of tariff preferences or any other measures, as considered appropriate by the Government of India.
3. Except in cases of critical circumstances and agricultural products, the Government of India may give adequate notice to the beneficiary country, before taking any preferential safeguard measures.

**Article 8**  
**Monitoring of Imports**

The monitoring of preferential imports from the beneficiaries under the DFTP Scheme for LDCs shall be carried out by the Department of Commerce, Government of India.

**Article 9**  
**Consultations**

1. Government of India will accord sympathetic consideration to and will afford adequate opportunity for consultations on the representations made by the beneficiary country with respect to any matter affecting the operation of this Scheme.

2. Any clarification that may be needed in connection with the interpretation, application, qualification of exports or other issues pertaining to the DFTP Scheme for LDCs shall be provided to the concerned beneficiary country by the Government of India.

**Article 10**  
**Technical Assistance**

Government of India would provide technical assistance to the beneficiary countries, as appropriate, for effective implementation of this Scheme.

**Article 11**  
**General & Security Exceptions**

Nothing in the Scheme shall prevent Government of India from taking action and adopting measures, which it considers necessary for protection of its national security, the protection of public morals, the protection of human, animal or plant life and health, and the protection of articles of artistic, historic and archaeological value etc. as is provided for in Articles XX and XXI of the General Agreement on Tariff and Trade, 1994.

**Article 12**  
**Administration of the Scheme**

1. Government of India shall establish a 'Standing Committee' for implementation of the DFTP Scheme for LDCs within the Department of Commerce.
2. The Standing Committee shall perform the following functions:-
  - (i) Ensure the proper functioning and implementation of this Scheme and interact with the beneficiary countries at least once every year;
  - (ii) Recommend to the Government of India for making any changes in the Scheme;
  - (iii) Periodically review and evaluate the Scheme;
  - (iv) Address the grievances of Indian industry as well as the exporters of beneficiary countries relating to this Scheme;
  - (v) Perform any other function that may be assigned to it by the Government of India.
3. The Standing Committee may establish any ad-hoc Sub-Committee or Expert Group as considered necessary.

### **Article 13 National Nodal Points**

Each beneficiary country shall designate a National Nodal Point to facilitate communications between the Government of India and the beneficiary country on any matter covered by the Scheme and such nodal points shall be notified to the Government of India.

### **Article 14 General Provisions**

The implementation of this Scheme is without prejudice to India's rights under the WTO Agreement.

### **Article 15 Miscellaneous Provisions**

In order to get covered under this Scheme as a beneficiary country, individual Least Developed Country shall be required to give a letter of intent to the Government of India that they wish to be covered under

this Scheme and that they would comply with the provisions of this Scheme. The letter of Intent is given in **Annex V**

**Article 16**  
**Review, Modification or Amendment**

Nothing in the provisions of the Scheme shall prevent Government of India to review, modify or amend this Scheme. Such reviews, modifications or amendments can be done as & when considered necessary by Government of India & shall become effective from the date that may be decided by the Government of India.

**Article 17**  
**Entry into Force**

This Scheme shall come into force from \_\_\_\_\_.

## Annex-I

### List of Beneficiaries under the DFTP Scheme for LDCs

<b><u>Africa</u></b>	32. Tanzania
1. Angola	33. Zambia
2. Benin	<b><u>Asia</u></b>
3. Burkina Faso	34. Afghanistan
4. Burundi	35. Bangladesh
5. Central African Republic	36. Bhutan
6. Chad	37. Cambodia
7. Comoros	38. East Timor
8. DR of Congo	39. Kiribati
9. Djibouti	40. Lao PDR
10. Equatorial Guinea	41. Maldives
11. Eritrea	42. Myanmar
12. Ethiopia	43. Nepal
13. Guinea	44. Samoa
14. Guinea-Bissau	45. Solomon Islands
15. Gambia	46. Tuvalu
16. Lesotho	47. Vanuatu
17. Liberia	48. Yemen
18. Madagascar	<b><u>Americas</u></b>
19. Malawi	49. Haiti
20. Mali	
21. Mauritania	
22. Mozambique	
23. Niger	
24. Rwanda	
25. Sao Tome & Principe	
26. Senegal	
27. Sierra Leone	
28. Somalia	
29. Sudan	
30. Togo	
31. Uganda	



**Rules of Origin**

**Title**

These Rules shall be called the Rules for determination of the origin of products for availing tariff preferences under the DFTP Scheme for LDCs.

**Rule 1: Determination of Origin**

No product shall be deemed to be originating in the Beneficiary Country unless the conditions specified in these Rules are complied with in relation to such products, to the satisfaction of the Government Authority authorised to issue the DFTP Scheme for LDCs Certificate of Origin in the beneficiary country.

**Rule 2: Claim at the time of importation**

The importer of the product shall, at the time of importation:-

- a) make a claim that the products are the produce or manufacture of the beneficiary country from where they are imported and such products are eligible for tariff preferences, and
- b) produce the evidence specified in these rules.

**Rule 3: Originating products**

Products, covered by the authorised to issue the DFTP Scheme for LDCs, imported into India from a beneficiary country, which are consigned directly within the meaning of Rule 7 hereof, shall be eligible for tariff preferences if they conform to the origin requirement under any one of the following conditions:-

- a) products wholly produced or obtained in the exporting beneficiary country as defined in Rule 4; or
- b) products not wholly produced or obtained in the exporting beneficiary country, provided it fulfils the conditions prescribed under Rule 5.

#### **Rule 4: Products wholly produced or obtained**

Within the meaning of Rule 3(a), the following shall be considered as wholly produced or obtained in the exporting beneficiary country, namely:

- a) Raw or mineral products<sup>1</sup> extracted from its territory;
- b) Plant and plant products, including agriculture, vegetable and forestry products grown or harvested there;
- c) Live animals born and raised there;
- d) Products obtained from animals referred to in clause (c) above;
- e) Products obtained by hunting, trapping, fishing or aquaculture conducted there;
- f) Products of sea fishing and other marine products taken from outside its Territorial Waters and Exclusive Economic Zone (EEZ) by vessels registered and flying the flag of the beneficiary country ;
- g) Products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above;
- h) Scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials;
- i) Used articles collected there which can no longer perform their original purpose nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- j) Products taken from the seabed, subsoil or ocean floor thereof beyond its territory, provided the beneficiary country has the rights to exploit that sea bed, subsoil or ocean floor thereof in accordance with the provisions of the UNCLOS;

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<sup>1</sup> Includes mineral fuels, lubricants and related materials as well as mineral or metal ores.

- k) Products produced there exclusively from the products referred to in clauses (a) to (j) above.

**Rule 5: Products not wholly produced or obtained**

- (a) Within the meaning of Rule 3(b) and subject to the provisions of Rule 6, products not wholly produced or obtained shall be considered as originating in the exporting beneficiary country if they fulfil the following conditions:-

- (i) The total value of the non-originating materials, parts, or produce used in the manufacture of the export product does not exceed 70% of the f.o.b. value of the product so produced or obtained (i.e. the local value added content in the Beneficiary Country is at least 30%);
- (ii) the product so produced or obtained is classified in a Heading, (at 4-digit level of the Harmonised System) which is different from those in which all the non-originating materials used in its manufacture are classified (CTH or Change in Tariff Heading Rule); and
- (iii) the final process of manufacture is performed within the territory of the exporting beneficiary country.

- (b) For the purposes of calculating the local value added content, the following formula shall be applied:-

$$\text{Local Value Added Content (X\%)} = \frac{\text{FOB Price} - \text{Value of non-originating materials}}{\text{FOB Price}} \times 100$$

(In order for a product to qualify as originating  $X \geq 30\%$ )

- (c) The value of the non-originating materials, parts, or produce or of undetermined origin shall be:
- (i) the CIF value, at the time of importation of the materials, parts, or produce where this can be proven; or

- (ii) the earliest ascertainable price paid for the materials , parts or produce of undetermined origin in the territory of the beneficiary where the working or processing takes place.
- (d) If in the manufacturing of the final export product, the originating material from India is used as input, the value of such input shall be included in the calculation of the local value added content as it would be deemed to be originating in the exporting beneficiary country.

#### **Rule 6: Insufficient Operations**

The following operations shall in any event be considered insufficient working or processing to confer the originating status:-

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;
- (c) changes of packing and breaking up and assembly of consignments;
- (d) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (f) simple mixing of products whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these Rules to enable them to be considered as originating products;

- (g) simple assembly of parts of products to constitute a complete product and or disassembly of products into parts and/or packing thereof;
- (h) slaughter of animals;
- (i) mere dilution or mixing of products with water or another substance that does not materially alter the characteristics of the products so obtained; and
- (j) a combination of two or more operations referred to in paragraphs (a) to (i).

**Rule 7: Direct consignment**

Products, in respect of which tariff preferences are claimed, shall be considered as directly consigned from the exporting beneficiary country:

- (a) if these are transported without passing through the territory of any other country;
- (b) if these products, where their transport involves transit through one or more intermediate countries with or without transshipment or temporary storage in such countries provided that:
  - i) their transit entry is justified for geographical reasons or by considerations related exclusively to transport requirements;
  - ii) the products have not entered into trade or consumption there;
  - iii) the products have not undergone any operation other than unloading and reloading or any operation required to keep them in good condition; and
  - (iv) the products have remained under the customs control in the country of transit.

**Rule 8: Treatment of packing**

- (a) **Packages and Packing Materials, cases or containers presented with the products for retail sale:**
  - (i) The packages and packing materials/cases/ containers for retail sale, when classified together with the packaged products, according to General Rule 5 of the Harmonised System, shall not be taken into account for considering whether packages and packing materials/cases/ containers

fulfil the criterion corresponding to a change of tariff classification of the said products.

- (ii) If the product is subject to an ad-valorem percentage criterion, the value of the packages and packing materials/cases/container for retail sale shall be taken into account in its origin assessment, in case they are treated as being one for customs purposes with the products in question.

**(b) Containers and packing materials for transport**

The containers and packing materials exclusively used for the transport of a product shall not be taken into account for determining the origin of any products.

**Rule 9: Certificate of Origin**

Products eligible for preferential concessions shall be supported by a authorised to issue the DFTP Scheme for LDCs Certificate of Origin as per the format in **Attachment-A** issued by a Government authority designated by the exporting beneficiary country and notified to the Government of India in accordance with the Operational Certification Procedures as set out in **Attachment - B**.

**Rule 10: Mutual Co-operation**

The beneficiary countries shall co-operate with Government of India in order to specify the origin of inputs in the Certificate of Origin after carrying necessary verification of the declaration made by the exporter and also assist the Government of India in post- importation verification, should a request for the same is made.

**Rule 11: Review and Modification**

These Rules and the Operational Certification Procedures may be reviewed and modified by the Government of India as and when considered necessary.

**Attachment -A to the Rules of Origin**

**CERTIFICATE OF ORIGIN**

1. Goods consigned from (Exporters' Business Name, Address, Country)		Reference No.  DFTP Scheme for LDCs (Combined declaration and certificate)  Issued in..... (Country)  (See notes overleaf)			
2. Goods consigned to (Consignee's Name, Address, Country)		4. For Official use			
3. Means of transport and route (as far as known)					
5. HS Code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
11. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; That all the goods were produced in  ..... (Country)  and that they comply with the origin requirements specified for those goods in DFTP Scheme for LDCs.  ..... (Importing Country)  ..... Place and date, signature of the authorised signatory			12. Certificate:  It is hereby certified, on the basis of control carried out that the declaration by the exporter is correct.    ..... Place and date, signature and stamp of certifying authority.		

## NOTE

### **I. To qualify for preference, products must:**

- (a) fall within a description of products eligible for concessions in India under this Scheme.
- (b) comply with Rules of Origin of the DFTP Scheme for LDCs. Each product in a consignment must be originating separately in its own right; and
- (c) comply with the consignment conditions specified by the DFTP Scheme for LDCs Rules of Origin.

### **II. Entries to be made in Box 8**

- (a) Preference products must be wholly produced or obtained in the exporting Beneficiary country in accordance with Rule 4 of the DFTP Scheme for LDCs Rules of Origin, or where not wholly produced or obtained in the exporting Beneficiary country must be eligible under Rule 5.
- (b) Products wholly produced or obtained - enter the letter 'A' in box 8.
- (c) Products not wholly produced or obtained - the entry in box 8 should be as follows:
  - (i) Enter letter 'B' in box 8 for products, which meet the origin criterion according to Rule 5. Entry of letter 'B' would be followed by the percentage of Local Value Added Content, as calculated under Rule 5(b): **(example B( -- ) percent)**.
  - (ii) Enter letter 'C' in box 8 for products, which meet the origin criteria according to Rule 5(d). Entry of letter 'C' would be followed by the percentage of Local Value Added Content, as calculated under Rule 5(b) & 5(d): **(example 'C' (Local: -- %; Indian--%; Total-- per cent)**.



## Attachment-B to the Rules of Origin

### **OPERATIONAL CERTIFICATION PROCEDURES FOR RULES OF ORIGIN IN RESPECT OF PRODUCTS ELIGIBLE FOR PREFERENTIAL TARIFF UNDER THE DFTP SCHEME FOR LDCs**

For the purpose of implementing the Rules of Origin for the DFTP Scheme for LDCs, the under-mentioned operational procedures on the issuance and verification of the Certificate of Origin and other related administrative matters, shall be followed:

#### Authorities

1. The certificate of origin shall be issued by the Government authorities designated by the Government of the exporting Beneficiary country (hereinafter referred as “Issuing Authority”).
2. Each beneficiary country shall submit the names and addresses of their respective issuing authorities as well as provide specimen signatures and specimen of official seals used by the said authorities.
3. Any change in names, addresses, or official seals shall be promptly intimated in the same manner.
4. For the purpose of verifying the conditions for preferential treatment, the issuing authority shall have the right to call for any supporting documentary evidence or to carry out any verification considered appropriate.

#### Applications

5. The manufacturer and /or exporter of the products qualified for preferential treatment shall apply in writing to the relevant Issuing Authority requesting for the pre- exportation verification of the origin of the products. The Issuing Authority may seek a declaration in **Form-A** to verify the eligibility to origin claimed by the manufacturer or exporter. The result of the verification, subject to review periodically or whenever appropriate, shall be accepted as the supporting evidence in verifying the origin of the said products to be exported thereafter. The pre-exportation verification may not apply to the products of which, by their nature, origin can be easily verified.

6. At the time of carrying out formalities for exporting the products under preferential treatment, the exporter or his authorized representative shall submit a written application for the certificate of origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of certificate of origin.

### **Pre- Exportation Examination**

7. The Issuing Authority shall, to the best of their competence and ability, carry out proper examination upon each application for the certificate of origin to ensure that:

- a) The application and the certificate of origin are duly completed and signed by the exporter/authorized signatory;
- b) The origin of the product is in conformity with the rules of origin for the Scheme;
- c) The other statements of the certificate of origin correspond to supporting documentary evidence submitted; and
- d) HS code, description, quantity and weight of Products, marks and number of packages, number and kinds of packages, as specified, conform to the consignment to be exported.

### **Issuance of Certificate of Origin**

8. The certificate of origin must be on A4 size paper and in English in conformity to the specimen as shown in **Attachment - 'A'**.

9. The certificate of origin shall comprise of one original and three (3) copies of the following colours :

Original -blue  
Duplicate -white  
Triplicate -white  
Quadruplicate -white

10. Each certificate of origin shall bear a reference number separately given by each place or office of issuance.

11. The Issuing Authority while retaining the duplicate copy shall provide the original copy & remaining two copies to the exporter. The original copy together with the triplicate shall be forwarded by the exporter to the importer for submission of the original copy to the

Customs Authority at the port or place of importation. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter.

### **Implementation of the provisions**

12. To implement the provisions of rules of origin of the Scheme the certificate of origin issued by the Issuing authority in the exporting country shall indicate the relevant rules and applicable criteria in Box 8.

13. Neither erasures nor superimpositions shall be allowed on the certificates of origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorized to sign the certificate of origin and certified by the Issuing authority. Unused spaces shall be crossed out to prevent any subsequent addition.

14. The certificate of origin shall be issued by the relevant Issuing Authority of the exporting country at the time exportation, or within 3 working days from the date of shipment, whenever the products to be exported can be considered originating in that country within the meaning of the rules of origin for the Scheme.

15. In exceptional cases where a certificate of origin has not been issued at the time of exportation or within 3 working days from the date of shipment due to involuntary errors or omissions or other valid causes, the certificate of origin may be issued retroactively but no longer than 45 days from the date of shipment, bearing the word "Issued Retroactively"

16. In the event of theft, loss or destruction of a certificate of origin, the exporter may apply in writing to the Issuing Authority which issued it for a certified true copy of the original and triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the word "CERTIFIED TRUE COPY" (in lieu of the original certificate) in Box 12 of the certificate of origin. This copy shall bear the date of the original Certificate of origin. The certified true copy of a certificate of origin shall be issued within the validity period of the original Certificate of origin and on the condition that the exporter provides to the relevant Issuing Authority the quadruplicate copy. The validity of certified true copy of the certificate of origin would be the same as that of the original certificate so issued.

### **Presentation at the time of Importation**

17. The original certificate of origin shall be submitted to the Customs Authorities at the time of lodging the import entry for the products concerned.

18. The following time limit for the presentation of the certificate be observed:

- a) The validity of the certificate of origin shall be 12 months from the date of its issuance.
- b) Certificate of origin must be submitted to the Customs Authority within the validity period.

19. Where the certificate of origin is submitted to the relevant Authority of the importing country after the expiration of the validity of the certificate of origin, such certificate is still to be accepted when failure to observe the time limit results from *force majeure* or other valid reasons beyond the control of the exporter.

20. In all cases, the relevant Customs Authority in India may accept such certificate of origin provided that the products have been imported before the expiry of the validity of the certificate of origin.

21. The discovery of minor discrepancies between the statements made in the certificate of origin and those made in the documents submitted to the Customs Authority of India for the purpose of carrying out the formalities for clearance of import, the products shall not *ipso facto* invalidate the certificate of origin, if it does in fact correspond to the said products.

22. In cases where the Certificate of Origin is rejected by the Custom Authorities in India, the original Certificate of Origin shall be returned to the issuing authority within a reasonable period but not exceeding two (2) months. The grounds for denial of preferential tariff treatment shall be duly notified to the importer and the Issuing Authority.

### **Verification**

23. The Customs Authorities of India may request a retroactive check at random and/or when it has reasonable doubt as to the authenticity of

the document or as to the accuracy of the information regarding the true origin of the product in question or of certain parts thereof. The issuing authority shall conduct a retroactive check on a producer/exporter's cost statement based on the current cost and prices within a six-month timeframe, specified at the date of exportation subject to the following procedures:

- (a) the request for a retroactive check by India shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis;
- (b) the issuing authority receiving a request for retroactive check shall respond to the request promptly and reply within three (3) months after receipt of the request;
- (c) the retroactive check process, including the actual process and the determination of whether the subject product is originating or not, should be completed and the result should be communicated to the issuing authority within six (6) months; and
- (d) In case of reasonable doubt as to the authenticity or accuracy of the document, the customs authority of India may suspend provision of preferential tariff treatment while awaiting the result of verification. However, it may release the product to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

24. The customs authority of India may request an importer for information or documents relating to the origin of imported product in accordance with its domestic laws and regulations before requesting the retroactive check pursuant to paragraph 23 above.

25. If the customs authority in India is not satisfied with the outcome of the retroactive check, it may, under exceptional circumstances, request verification visits to the exporting Party. Prior to conducting a verification visit:-

- (a) The customs authority shall deliver a written notification of its intention to conduct the verification visit simultaneously to:

- (i) the producer/exporter whose premises are to be visited;
  - (ii) the issuing authority of the beneficiary country in the territory of which the verification visit is to occur;
  - (iii) the importer of the product subject to the verification visit.
- (b) the written notification mentioned in sub-paragraph (a) shall be as comprehensive as possible and shall include, among others:
- (i) the name of the Indian customs authority issuing the notification;
  - (ii) the name of the producer/exporter whose premises are to be visited;
  - (iii) the proposed date of the verification visit;
  - (iv) the scope/purpose of the proposed verification visit, including reference to the product subject to the verification; and
  - (v) the names and designation of the officials performing the verification visit;
- (c) If the visit is not finalized by the issuing authority within thirty (30) days from the date of receipt of the notification pursuant to sub-paragraph (a), India may deny preferential tariff treatment to the product referred to in the said Certificate of Origin that would have been subject to the verification visit; and
- (d) the issuing authority receiving the notification may also request for postponing the proposed verification visit and notify the concerned authority in India of such intention within fifteen (15) days from the date of receipt of the notification. Notwithstanding any postponement, any verification visit shall be carried out within sixty (60) days from the date of such receipt, or for longer period as India may agree.

26. The concerned authorities of India conducting the verification visit shall provide the producer/exporter whose product is subject to the verification and the relevant issuing authority with a written

determination of whether or not the subject product qualifies as an originating product.

27. The determination of whether the product qualifies as an originating product shall be notified to the producer/exporter, and the relevant issuing authority. Any suspended preferential tariff treatment shall be reinstated upon such determination.

28. The producer/exporter shall be allowed thirty (30) days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the product for preferential tariff treatment. If the product is still found to be non-originating, the final written determination issued by India shall be communicated to the issuing authority within thirty (30) days from the date of receipt of the comments/additional information from the producer/exporter.

29. The verification visit process, including the actual visit and the determination of whether the subject product is originating or not, shall be carried out and its results communicated to the issuing authority within a maximum period of six (6) months from the date when the verification visit was conducted. While the process of verification is being undertaken, provisions of paragraph 23(d) may be applied.

### **Retention of Documents**

30. The application for certificates of origin and all documents related to such application shall be retained by the Issuing Authority for not less than three (3) years from the date of issuance.

31. Information relating to the validity of the certificate of origin shall be furnished upon request of concerned Government Authority of India. Any information communicated among the Government authorities shall be treated as confidential and shall be used for the validation of the certificates of origin purposes only.

### **Special Cases**

32. When destination of all or parts of all or parts of the products exported to specified port is changed, before or after their arrival in India, the following rules shall be observed:

- a) If the products have already been submitted to the Customs Authority in the specified importing port , the certificate of origin shall by a written application of the importer ,be endorsed to this effect for all or parts of products by the said Authority and the original returned to the importer.
- b) If the changing of destination occurs during transportation to India as specified in the certificate of origin, the exporter shall apply in writing concerned Customs Authority, accompanied with the issued certificate of origin, for the new destination.

33. For the purpose of implementing the provisions of Rule 7 of the Rules of Origin, the following shall be produced to the customs authority of India at the time of importation:

- a) a through Bill of Lading issued in the exporting country;
- b) a certificate of origin issued by the Issuing Authority of the exporting beneficiary country;
- c) a copy of the original commercial invoice in respect of the product; and
- d) supporting documents in evidence that other requirements of Rule 7 have been complied with.

#### **Action against Fraudulent Acts**

34. When it is suspected that fraudulent acts in connection with the certificate of origin have been committed, the concerned Issuing Authorities and the respective governments shall cooperate for appropriate action to be taken in the respective countries against the persons involved.

35. Every beneficiary country in the Scheme shall provide legal sanctions for fraudulent acts related to the certificate of origin.



## FORM-A

1. Name & Address of the Exporter /Manufacturer:
2. Registration Number:
3. Country of origin:

All cost and price figures are to be shown in US dollars (\$)

4. Export Product -wise general information:

S.No	Description of the product	Model/Brand	HS code	FOB Value

5. Product -wise material cost information: (To be furnished for each product listed in Point (4) above.

Element of cost	Country of Origin	Supplier's name	Cost details per unit quantity				
			Unit qty	Originating materials		Non-originating materials and materials of undetermined origin	Total
				Local	Indian		
a) Cost of imported materials, inputs parts or produce							
Input (i)							
Input (ii)							
Input (iii), etc							
Total							
b) Cost of originating materials, inputs, parts or produce							
c) FOB price							

Calculation :

A. Value of materials etc., not originating within the beneficiary country excluding India as% of FOB price :

B. Value content of originating materials etc., as % of FOB price:

DECLARATION

I declare that the information provided by me as above is true and correct. I will permit, as and when required, inspection of our factory/Products by the officers of ----- and undertake to maintain up to date costing records.

Signature, Name & Designation of the authorised signatory

FOR OFFICIAL USE

The particulars given above have been checked, verified by the records maintained by the applicant and found to be correct .On the strength of this evidence, the applicant is eligible to claim that the Products have originated from ----- as shown in Point (3) above in terms of the provisions of India's DFDP Scheme for LDCs.

Place & Date:

Signature & Name of the Competent Authority with Official Seal

**ANNEX- III****EXCLUSION LIST**

S.No	HS Code	DESCRIPTION
1	020712	Meat and edible offal, of poultry not cut in pieces, frozen
2	020713	Cuts and offal, Fresh and chilled
3	020714	Cuts and offal, Frozen
4	020734	Fatty livers, fresh or chilled
5	040130	Milk & Cream , not concentrated nor containing added sugar or other sweetening matter of a fat content, by weight, exceeding 6%
6	040210	Milk & Cream , concentrated or containing added sugar or other sweetening matter In powder, granules or other solid forms of a fat content by weight not exceeding 15%
7	040221	Milk & Cream , concentrated In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%. (Not containing added sugar or other sweetening matter)
8	040229	Whole Milk Powder
9	040291	Other Milk & Cream Not containing added sugar or other sweetening matter
10	040410	Whey powder
11	040510	Butter
12	040520	Ex(Dairy spreads with milk for content of atleast 75% but less than 80 % by weight
13	040590	Ex: Butter Oil
14	040590	Ex: Ghee or melted butter
15	040610	Fresh cheese(including whey cheese), not fermented and curd
16	040620	Grated or powdered cheese of all kinds
17	040630	Processed cheese, not grated or powdered
18	040640	Blue-veined cheese
19	040690	Other cheese
20	040900	Natural Honey
21	050610	Ex: Crushed bone
22	070110	Potatoes seeds
23	070200	Tomatoes, Fresh or chilled.
24	070310	Onions (fresh)
25	070320	Garlic
26	070410	Cauliflowers and headed broccoli
27	070420	Brussels sprouts
28	070490	Others
29	070511	Cabbage lettuce (head lettuce)
30	070519	Others
31	070610	Carrots and turnips
32	070690	Others
33	070700	Cucumbers and Gherkins, fresh or chilled.
34	070930	Aubergines (egg plants)
35	070960	Fruits of the Genus Capsicum or of the genus Pimenta
36	070970	Spinach, New Zealand Spinach and orache spinach (garden spinach)
37	070990	Other Spinach
38	071010	Potatoes
39	071021	Peas

S.No	HS Code	DESCRIPTION
40	071022	Beans (Vigna spp., Phaseolus spp.)
41	071029	Other
42	071030	Spinach, New Zealand Spinach and orache spinach (garden spinach)
43	071040	Sweet Corn
44	071080	Other Vegetables
45	071090	Mixtures of Vegetables
46	071140	Cucumbers and Gherkins
47	071151	Mushrooms
48	071190	Preserved Vegetables
49	071220	Dried Onions
50	071231	Dried Mushrooms
51	071290	Dried Vegetables
52	071410	Manioc (Cassava)
53	071420	Sweet Potato
54	080119	Coconuts, other
55	080132	Cashew Nuts
56	080211	Almonds fresh or dried in shell
57	080212	Almonds fresh or dried shelled
58	080231	Walnuts in shell
59	080232	Walnuts Shelled
60	080250	Pistachios
61	080290	Ex: Other nuts fresh or dried (other than arecanuts)
62	080300	Bananas, including plantains, fresh or dried
63	080420	Figs fresh or dried
64	080440	Avocados
65	080540	Grape fruits
66	080550	Lemons
67	080719	Other
68	080810	Apples
69	080820	Pears and quinces
70	080920	Cherries (fresh)
71	080930	Peaches including nectarines
72	080940	Plums and Sloes
73	081210	Cherries (provisionally preserved)
74	081330	Apples
75	081350	Mixture of nuts or dry fruits of this Chapter
76	090111	Coffee, not roasted, Not decaffeinated
77	090112	Coffee, not roasted, Decaffeinated
78	090121	Coffee, roasted, Not decaffeinated
79	090122	Coffee, roasted, Decaffeinated
80	090190	Other Coffee
81	090210	Green Tea (not fermented) in minimum packing of a content not exceeding 3 kgs.
82	090220	Other Green Tea (not fermented)
83	090230	Black Tea (fermented) and partly fermented in minimum packing of a content not exceeding 3 kgs.
84	090240	Other Black Tea (fermented) and other partly fermented tea

S.No	HS Code	DESCRIPTION
85	090410	Pepper
86	090500	Vanilla
87	090830	Cardamom
88	090920	Seeds of coriander
89	090930	Cumin
90	090940	Seeds of Caraway
91	091020	Saffron
92	091040	Thyme; bay leaves
93	100110	Durum Wheat
94	100190	Wheat
95	100510	Maize seeds
96	100590	Others
97	100610	Rice, in husk
98	100620	Husked Rice , brown
99	100630	Semi-milled or wholly milled basmati rice, whether or not polished or glazed
100	100640	Broken rice
101	100700	Grain Sorghum
102	100820	Millet
103	100890	Other cereals
104	110100	Wheat or meslin flour
105	110210	Rye flour
106	110220	Maize (corn) flour
107	110230	Rice flour
108	110290	Other cereal flours
109	110311	Groats and meal Of wheat
110	110313	Groats and meal Of maize (corn)
111	110319	Groats and meal of other cereals
112	110320	Pellets
113	110412	Rolled or flaked grains Of oats
114	110419	Rolled or flaked grains Of other cereals
115	110422	Rolled or flaked grains Of oats
116	110423	Rolled or flaked grains Of maize (corn)
117	110429	Rolled or flaked grains Of other cereals
118	110430	Germ of cereals, whole, rolled, flaked or ground
119	110510	Flour, meal and powder
120	110610	Flour, meal or powder Of the dried leguminous vegetables of heading No. 0713
121	110620	Flour and meal of sago, roots or tubers of heading No. 714
122	110710	Not roasted (Malt)
123	110720	Malt Roasted
124	110811	Wheat starch
125	110812	Maize (corn) starch
126	110813	Potato starch
127	110814	Manioc (cassava) starch
128	110819	Other starches
129	110820	Inulin
130	110900	Wheat gluten, whether or not dried
131	120100	Soya Beans of seed quality

S.No	HS Code	DESCRIPTION
132	120210	Groundnut seeds
133	120220	Shelled whether or not broken
134	120300	Copra
135	120400	Linseed
136	120510	Rape Seeds
137	120590	Other
138	120600	Sunflower seeds
139	120710	Palm nuts of seed quality
140	120720	Cotton seeds
141	120730	Castor Oil Seeds
142	120740	Sesamum Seeds
143	120750	Mustard Seeds
144	120760	Safflower Seeds
145	120791	Poppy Seeds
146	120799	Other Oil Seeds (Ajams, Mango kernel, niger seed, kokam and others)
147	120810	Flours and meals Of Soyabeans
148	120890	Flours and meals of Other oilseeds or oleagineous fruits
149	121010	Hop cones, neither ground nor powdered nor in the form of pellets
150	121020	Hop cones, ground powdered or in the form of pellets; lupulin
151	130120	Gum Arabic
152	130190	Other natural gums, resins balsams
153	130211	Opium
154	140110	Bamboo
155	151499	Other (colza/mustard/rapeseed), refined varieties
156	180200	Cocoa shells, husks, skins and other cocoa waste
157	180310	Not defatted cocoa paste
158	180320	Wholly or partly defatted cocoa paste
159	180400	Cocoa butter, fat and oil
160	180500	Cocoa powder, not containing added sugar or other
161	180610	Cocoa powder, containing added sugar or sweetening matter
162	190110	Preparations for infant use, put up for retail sale
163	200912	Not frozen, of a Brix value not exceeding 20 (orange)
164	220300	Beer made from malt
165	220410	-Sparkling wine
166	220421	Other wine; Grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2L or less
167	220429	Other wine of fresh grapes
168	220430	Other grape must
169	220510	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.: In containers holding 2L or less
170	220590	Other Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
171	220600	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
172	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
173	220820	Spirits obtained by distilling grape wine or grape marc

S.No	HS Code	DESCRIPTION
174	220830	Whiskies
175	220840	Rum and tafia
176	220850	Gin and Geneva
177	220860	Vodka
178	220870	Liqueurs and cordials
179	220890	Other Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol
180	230210	Of maize (corn)
181	230220	of rice
182	230230	Of wheat
183	230240	Of other cereals
184	230250	Of leguminous plants
185	230310	Residues of starch manufacture and similar residues
186	230320	Beet-pulp, bagasse and other waste of sugar manufacture
187	230330	Brewing or distilling dregs and waste
188	230400	Oil-cake and other solid residues, whether or not
189	230500	Oil cake and oil cake meal of groundnut expeller variety
190	230610	Of cotton seeds
191	230620	Of linseed
192	230630	Of sunflower seeds
193	230641	Of low erucic acid rape or colza seeds
194	230649	Other
195	230650	Of coconut or copra
196	230660	Of palm nuts or kernels
197	230670	Of maize (corn) germ
198	230690	Other
199	230990	Other
200	240110	Unmanufactured tobacco not stemmed or stripped
201	240120	Tobacco partly or wholly stemmed or stripped
202	240130	Tobacco refuse
203	240210	Cigars, cheroots and cigarillos containing tobacco
204	240220	Cigarettes containing tobacco
205	240290	Other cigarettes/cigarillos of tobacco substitutes
206	240310	Smoking tobacco whether or not containing tobacco substitutes in any proportion
207	240391	Homogenised or reconstituted tobacco
208	240399	Other tobacco
209	251020	Ground natural calcium phosphates, natural aluminium calcium phosphate and phosphatic chalk
210	251511	Crude or roughly trimmed Marble
211	251512	Merely cut into blocks, slabs in rectangular or other shapes
212	251520	Other calcareous monumental or building stone, Alabaster
213	252210	Quick Lime
214	253090	Other mineral substances not elsewhere specified or included
215	271000	Naphtha
216	271019	Aviation Turbine Fuel and Fuel Oil
217	271111	LPG
218	280920	Phosphoric Acid & Polyphosphoric acids

S.No	HS Code	DESCRIPTION
219	281410	Anhydrous Ammonia
220	350691	Adhesive based on rubber / plastic
221	360500	Matches/Safety Matches
222	380610	Gum
223	381220	Plasticisers
224	400130	Balata, gutta-percha, guayule, chicle and similar natural gums
225	400300	Reclaimed rubber in primary forms or in plates, sheets or strip.
226	400400	Waste, parings and scrap of rubber(other than hard rubber) and powder and granules.
227	400510	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strips: Compounded with carbon black or silica
228	400520	Solutions; dispersions other than those of sub heading No. 4005.10
229	400591	Plates, sheets and strip
230	401210	Retreaded tyres
231	401220	Used pneumatic tyres
232	401290	Other
233	401610	Other articles of vulcanized rubber other than hard rubber.-Of cellular rubber
234	401692	Erasers
235	401700	Hard rubber (for example, ebonite) in all forms, including wastes and scrap; articles of hard rubber
236	460110	Plaits and similar products of plaiting materials, whether or not assembles into strips.
237	460120	Mats, matting and screens of vegetable materials.
238	460191	Of vegetable materials
239	460199	Other
240	460210	Basket work, Wicker work and other articles, made directly to shape from plaiting materials or made ups from goods of heading No. 46.01; Articles of loofah-Of vegetable materials
241	460290	Other
242	480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.
243	480910	Carbon or similar copying papers
244	481110	Tarred, bituminized or asphalted paper and paperboard
245	481121	Gummed or adhesive paper and paperboard : Self-adhesive
246	481129	Other
247	481710	Envelopes
248	481720	Letter cards, plain postcards and correspondence cards
249	481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
250	482110	Paper or paperboard labels of all kinds, whether or not printed.-Printed
251	482190	Other labels
252	482360	Trays, dishes, plates, cups and the like, of paper or paperboard
253	500200	Raw silk (not thrown).
254	500310	Not carded or combed
255	500390	Other
256	500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
257	500500	Yarn spun from silk waste, not put up for retail sale.



S.No	HS Code	DESCRIPTION
258	500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.
259	500710	Fabrics of noil silk
260	500720	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk
261	500790	Other fabrics
262	720211	Containing by weight more than 2% of carbon
263	720219	Other – Ferro-Silicon
264	720230	Ferro-silico-managanese -Ferro-chromium:
265	720241	Containing by weight more than 4 % of carbon
266	720249	Other
267	720250	Ferro-silico-chromium
268	720260	Ferro-nickel
269	720270	Ferro-molybdenum
270	720280	Ferro-tungsten and ferro-silico-tungsten – Other
271	720291	Ferro-titanium and ferro-silicon-titanium
272	720292	Ferro-vanadium
273	720293	Ferro-niobium
274	720299	Other
275	720410	Waste and scrap of cast iron/ alloy steel
276	720421	Waste and scrap of stainless steel
277	720429	Other Ferrous waste and scrap
278	720430	Waste and scrap of tinned iron/ steel
279	720441	Other waste and scrap (tunnings, shavings, chips, milling waste, saw dust, fillings, trimmings & stampings)
280	720449	Other waste and scrap
281	720450	Remelting scrap ingots
282	720918	Of a thickness of less than 0.5 mm
283	720928	Of a thickness of less than 0.5 mm
284	721030	Electrolytically plated or coated with zinc
285	721041	Corrugated
286	721049	Other
287	721061	Plated or coated with aluminium-zinc alloys
288	721070	Painted, varnished or coated with plastics:
289	721220	Electrolytically plated or coated with zinc
290	721230	Otherwise plated or coated with zinc
291	721240	Painted, varnished or coated with plastics
292	721250	Otherwise plated or coated
293	721499	Other
294	721720	Plated or coated with zinc
295	722220	Bars and rods, not further worked than cold-formed or cold-finished
296	722240	Angles, shapes and sections
297	722710	Of high speed steel
298	722720	Of silico-manganese steel
299	722790	Other
300	722810	Bars and rods, of high speed steel
301	722820	Bars and rods, of silico-manganese steel:
302	722830	Other bars and rods, not further worked than hot-rolled, hot-drawn or

S.No	HS Code	DESCRIPTION
303	722840	Other bars rods, not further worked than forged
304	722850	Other bars and rods, not further worked than cold-formed or cold-finished
305	722860	Other bars and rods
306	722870	Angles, shapes and sections
307	722880	Hollow drill bars and rods
308	740311	Copper Cathodes and sections of Cathodes
309	740312	Copper wire bars
310	740313	Copper Billets
311	740400	Copper waste and scrap
312	740710	Copper Bars ,Rods and Profiles
313	740811	Refined Copper Wires of cross sectional area exceeding 6mm
314	740819	Other Refined Copper Wire
315	760200	Aluminium waste and scrap
316	760810	TUBES & PIPES OF NON-ALLOYED ALUMINIUM
317	780200	Lead Waste and Scrap
318	841430	COMPRESSORS USED IN REFRIGERATING EQUIPMENT
319	841821	COMPRESSION-TYPE REFRIGERATORS, HOUSEHOLD
320	842810	LIFTS AND SKIP HOISTS
321	845011	Fully automatic Domestic and laundry washing machine
322	870110	Pedestrian controlled tractors
323	870120	Road tractors for semi-trailers
324	870130	Track-laying tractors : Garden tractors
325	870190	Others
326	890590	Other vessels, fire floats etc

**POSITIVE LIST**

S.No	HS Code	DESCRIPTION	Final Margin of Preference
1	030269	Ex: Hilsa fish (fresh or chilled)	100%
2	030379	Ex: Hilsa fish (frozen)	100%
3	030379	Ex: Ribbon fish (frozen)	100%
4	030379	Ex: Ghole fish (frozen)	100%
5	030379	Ex: Croacker fish (frozen)	100%
6	030420	Ex: Hilsa (frozen fillet)	100%
7	030613	Ex: Prawn	100%
8	040299	Other Milk & Cream	25%
9	060310	Cut flowers - fresh	25%
10	060390	Cut flowers - Other	25%
11	070190	Others	15%
12	070810	Peas	10%
13	070820	Beans (Vigna spp., Phaseolus spp.)	10%
14	070890	Other leguminous vegetables	10%
15	071310	Peas (Pisum Sativum)	10%
16	071320	Chick Peas (Garbanzos) Beans	10%
17	071331	Beans of species vigna mungo (L) Hepper or vigna radiata (L) wilczek	10%
18	071332	Small red (Adzuki), Beans (Phaseolus or Vegna angularis)	10%
19	071333	Kidney beans, including white pea beans	10%
20	071339	Other (guar seeds)	10%
21	071340	Lentils	10%
22	071350	Broad Beans and Horse Beans	10%
23	071390	Other (tur) (arhar)	10%
24	080111	Coconut desiccated	14%
25	080290	Ex Arecanuts	60%
26	080410	Dates	20%
27	080430	Pineapples	75%
28	080450	Fresh Mangoes	15%
29	080510	Oranges	10%
30	080520	Mandarins, Clementines, Wilkings and similar citrus hybrids	20%
31	080590	Other citrus fruit fresh or dried	20%
32	080610	Fresh Grapes	10%
33	080620	Dry Grapes	10%
34	080711	Watermelon	20%
35	080720	Papaws (Papayas)	20%
36	081290	Other	15%
37	081310	Apricots	20%
38	081340	Tamarind and other fruits	10%
39	090411	Neither crushed nor ground	15%
40	090412	Crushed or ground	15%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
41	090420	Chilly	15%
42	090610	Cinnamon bark	15%
43	090620	Crushed or ground	15%
44	090700	Clove	90%
45	090810	Nutmeg	50%
46	090820	Mace	50%
47	091010	Ginger	15%
48	091030	Turmeric, fresh and powder	15%
49	091050	Curry	15%
50	091091	Mixture of spices	15%
51	091099	Poppy	15%
52	110520	Flakes	15%
53			25%
	110630	Flour, meal or powder Of the products of Chapter 8	
54	130110	Lac	15%
55	150710	Crude Soyabean Oil	50%
56	150790	Edible Grade Soyabean Oil	50%
57	150810	Crude Groundnut oil	50%
58	150890	Edible Grade Groundnut Oil	50%
59	151000	Crude Oil (Other Olives)	50%
60	151110	Crude Palm Oil	50%
61	151190	Refined Palm Oil/ Palmolein	50%
62	151211	Crude Oil (sunflower seed/safflower seed)	50%
63	151219	Other (sunflower/saffola, edible/non-edible varieties)	50%
64	151221	Crude Cotton Seed Oil	50%
65	151229	Edible Grade Cotton Seed Oil	50%
66	151311	Coconut (copra) oil and its fractions: Crude Oil	50%
67	151319	Coconut (copra) oil and its fractions : Other	50%
68			50%
	151321	Palm Kernel or Babassu oil and fractions thereof: Crude oil	
69			50%
	151329	Palm Kernel or Babassu oil and fractions thereof: Other	
70	151411	Low eruric acid rape or colza oil and its fractions: Crude oil	50%
71	151419	Low eruric acid rape or colza oil and its fractions: Other	50%
72	151491	Crude Oil (colza/mustard/rapeseed)	50%
73	151511	Linseed oil & its fractions: Crude oil	50%
74	151519	Linseed oil & its fractions: Other	50%
75	151521	Maize(corn) oil & its fractions: Crude oil	50%
76	151529	Maize(corn) oil & its fractions: Other	50%
77	151530	Castor oil and its fractions	50%
78	151540	Tung oil and its fractions	50%
79	151550	Sesame oil and its fractions	50%
80	151590	Other fixed vegetable fats and oils	50%
81	151620	Vegetable fats and oil and their fractions	50%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
82	151710	Margarine, excluding liquid margins	50%
83	151790	Other edible mixtures or preparations of animal or vegetable fats and oils	50%
84	160100	Sausages and similar products of meat, meat offal or blood, food preparations based on these products	50%
85	160232	Other prepared or preserved meat, meat offal or blood Of fowl of the species Gallus Domesticus	50%
86	170111	Cane sugar	50%
87	170112	Beet sugar	50%
88	170191	Refined sugar containing added flavouring or colouring matter	50%
89	170199	Other raw sugar	50%
90	180100	Cocoa beans, whole or broken, raw or roasted	29%
91	190590	Pastries and Cakes	20%
92	200290	Tomato concentrate	50%
93	200860	Cherries prepared or preserved	50%
94	200891	Palm hearts prepared or preserved	50%
95	200899	Other fruit, nuts or edible parts of plants, otherwise prepared or preserved	75%
96	200919	Other orange juice	60%
97	200950	Tomato Juice	60%
98	281700	Zinc oxide	10%
99	300390	Ayurvedic medicines	50%
100	300410	Medicaments Containing penicillin or derivatives with a penicillanic acid structure or streptomycin or their derivatives	50%
101	300420	Medicaments of Other antibiotics	60%
102	320411	Disperse dyes and preparations based thereon	50%
103	320412	Acid dyes and preparation based thereon	50%
104	320413	Basic dyes and preparation based thereon	50%
105	320414	Direct dyes and preparation based thereon	50%
106	320416	Reactive dyes and preparation based thereon.	50%
107	320417	Pigments	50%
108	320419	Other including mixture of coloring matter of two or more of sub heading No. 3204.11 to 3204.19	50%
109	320649	Other- Red Oxide	50%
110	330119	Citronella Oil (java type)	50%
111	330120	Other essential oil	50%
112	330300	Perfumes and toilet waters	60%
113	330410	Lip makeup preparations	60%
114	330420	Eye makeup preparations	75%
115	330430	Manicure or Pedicure preparations	60%
116	330491	Powders whether or not compressed	75%
117	330499	Others such as face creams, nail polish/lacquers, moisturing lotion, sindoor, bindi, kumkum and turmeric preparations etc.	75%
118	330510	Hair shampoos	75%
119	330590	Hair oils	10%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
120	330610	Tooth powder, Tooth paste	60%
121	330710	Pre shave, shaving or after shaving preparations	60%
122	330730	Perfumed bath salts and other bath preparations	60%
123	330741	Agarbattis and other odoriferous preparations	60%
124	330790	Others	60%
125	340111	Toilet soap other than dental soap	60%
126	340119	House hold and laundry soap	50%
127	350110	Casein	50%
128	350190	Other	50%
129	350510	Dextrins and other modified starches	50%
130	391510	Waste, parings and scrap, of plastics: Of polymers of ethylene	50%
131	391520	Of polymers of styrene	50%
132	391530	Of polymers of vinyl chloride	50%
133	391590	Of other plastics	50%
134	391610	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics: Of polymers of ethylene	10%
135	391620	Of polymers vinyl chloride	10%
136	391690	Of other plastics	10%
137	391710	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.	50%
138	391721	Tubes, pipes and hoses, rigid: Of polymers of ethylene	50%
139	391722	Of polymers of propylene	60%
140	391723	Of polymers of vinyl chloride	60%
141	391729	Of other plastics	60%
142	391731	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	60%
143	391732	Other, not reinforced or otherwise combined with other materials, without fittings	50%
144	391733	Other, not reinforced or otherwise combined with other materials with fittings	50%
145	391739	Other	50%
146	391740	Fittings	50%
147	391810	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter: Of polymers of vinyl chloride	50%
148	391890	Of other plastics	50%
149	391910	Self – adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: In rolls of a width not exceeding 20 cm	50%
150	391990	Other	50%
151	392010	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.: Of polymers of ethylene	50%
152	392020	Of polymers of propylene	50%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
153	392030	Of polymers of styrene	50%
154	392041	Of polymers of vinyl chloride: Rigid	50%
155	392042	Of polymers of vinyl chloride: Flexible	50%
156	392051	Of acrylic polymers: Of polymethyl methacrylate	50%
157	392059	Of acrylic polymers: Other	50%
158	392061	Of polycarbonates	50%
159	392062	Of polyethylene terephthalate	50%
160	392063	Of unsaturated polyesters	50%
161	392069	Of other polyesters	10%
162	392071	Of regenerated cellulose	10%
163	392072	Of vulcanised fibre	50%
164	392073	Of cellulose acetate	50%
165	392079	Of other cellulose derivatives	50%
166	392091	Of other plastics: Of polyvinyl butyral	50%
167	392092	Of other plastics: Of polyamides	50%
168	392093	Of other plastics: Of amino-resins	50%
169	392094	Of other plastics: Of phenolic resins	50%
170	392099	Of other plastics	10%
171	392111	Other plates, sheets, film foil and strip, of plastics-Cellular: Of polymers of styrene	50%
172	392112	Of polymers of vinyl chloride	50%
173	392113	Of polyurethanes	50%
174	392114	Of regenerated cellulose	50%
175	392119	Of other plastics	50%
176	392190	Other	50%
177	392210	Baths, shower-baths and wash-basins	10%
178	392220	Lavatory seats and covers	10%
179	392290	Other	10%
180	392310	Boxes, cases, crates and similar articles	50%
181	392321	Sacks and bags of polyethylene	50%
182	392329	Sack and bags of other plastics	50%
183	392330	Carboys, bottles, flasks and similar articles	50%
184	392340	Spools, cops, bobbins and similar supports	50%
185	392350	Stoppers, lids, caps and other closures	50%
186	392390	Other	50%
187	392410	Tableware and kitchenware	60%
188	392490	Other	50%
189	392510	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l.	50%
190	392520	Doors, windows and their frames and thresholds for doors	50%
191	392530	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	50%
192	392590	Other	50%
193	392610	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14: Office or schools supplies	50%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
194	392620	Articles of apparel and clothing accessories (including gloves)	50%
195	392630	Fittings for furniture, coachwork or the like	50%
196	392640	Bangles, beads of plastic and imitation jewellery	50%
197	392690	Other	50%
198	400110	Natural rubber latex, whether or not prevulcanised.	43%
199	400121	Natural rubber in other forms: Smoked sheets	20%
200	400122	Technically specified natural rubber(TSNR)	20%
201	400129	Other	20%
202	400599	Other	10%
203	400610	"Camel-back" strips for retreading rubber tyres.	50%
204	400690	Other	50%
205	400700	Vulcanized rubber thread and cord.	50%
206	400811	Of cellular rubber: Plates, sheets and strips	50%
207	400819	Of cellular rubber: Other	50%
208	400821	Of non-cellular rubber: Plates, sheets and strips	50%
209	400829	Of non-cellular rubber: Other	50%
210	401693	Gaskets, washers and other seals	50%
211	401695	Other inflatable articles	50%
212	401699	Other	14%
213	480810	Corrugated paper and paperboard, whether or not perforated	60%
214	490110	Printed books, pamphlets, booklets, leaflets and similar printed matter, brochures	50%
215	500100	Silk-worm cocoons suitable for reeling.	14%
216	520100	Cotton, not carded or combed	50%
217	520210	Yarn waste (including threat waste)	50%
218	520291	Garnetted stock	50%
219	520299	Other	50%
220	520300	Cotton, carded or combed	50%
221	610190	Of other textile materials	50%
222	610210	Of wool or fine animal hair	50%
223	610290	Of other textile materials	50%
224	610311	Of wool or fine animal hair	60%
225	610312	Of synthetic fibres	60%
226	610319	Of other textile materials	60%
227	610321	Of wool or fine animal hair	50%
228	610322	Of cotton	60%
229	610323	Of synthetic fibres	60%
230	610329	Of other textile materials	60%
231	610331	Of wool or fine animal hair	50%
232	610332	Of cotton	60%
233	610333	Of synthetic fibres	60%
234	610339	Of other textile materials	60%



S.No	HS Code	DESCRIPTION	Final Margin of Preference
235	610341	Of wool or fine animal hair	60%
236	610342	Of cotton	60%
237	610343	Of synthetic fibres	60%
238	610349	Of other textile materials	60%
239	610411	Of wool or fine animal hair	50%
240	610412	Of cotton	50%
241	610413	Of synthetic fibres	50%
242	610421	Of wool or fine animal hair	50%
243	610422	Of cotton	50%
244	610423	Of synthetic fibres	50%
245	610429	Of other textile materials	50%
246	610431	Of wool or fine animal hair	50%
247	610432	Of cotton	50%
248	610433	Of synthetic fibres	60%
249	610439	Of other textile materials	60%
250	610442	Of cotton	50%
251	610443	Of synthetic fibres	50%
252	610452	Of cotton	50%
253	610453	Of synthetic fibres	50%
254	610461	Of wool or fine animal hair	50%
255	610462	Of cotton	50%
256	610463	Of synthetic fibres	50%
257	610469	Of other textile materials	50%
258	610510	Of cotton	50%
259	610520	Of man-made fibres	60%
260	610590	Of other textile materials	60%
261	610610	Of cotton	50%
262	610620	Of man-made fibres	50%
263	610690	Of other textile materials	50%
264	610711	Of cotton	60%
265	610712	Of man-made fibres	60%
266	610719	Of other textile materials	60%
267	610721	Of cotton	60%
268	610722	Of man-made fibres	60%
269	610729	Of other textile materials	60%
270	610791	Of cotton	60%
271	610792	Of man-made fibres	60%
272	610799	Of other textile materials	60%
273	610811	Of man-made fibres	60%
274	610819	Of other textile materials	60%
275	610821	Of cotton	60%
276	610822	Of man-made fibres	60%
277	610829	Of other textile materials	60%
278	610831	Of cotton	50%
279	610832	Of man-made fibres	50%
280	610839	Of other textile materials	50%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
281	610891	Of cotton	50%
282	610892	Of man-made fibres	50%
283	610899	Of other textile materials	50%
284	610910	Of cotton	60%
285	610990	Of other textile materials	50%
286	611010	Of wool or fine animal hair	50%
287	611020	Of cotton	50%
288	611030	Of man-made fibres	50%
289	611090	Of other textile materials	60%
290	611110	Of wool or fine animal hair	50%
291	611120	Of cotton	60%
292	611130	Of synthetic fibres	60%
293	611190	Of other textile materials	60%
294	611211	Of cotton	60%
295	611212	Of synthetic fibres	50%
296	611219	Of other textile materials	50%
297	611220	Ski suits	60%
298	611231	Of synthetic fibres	50%
299	611239	Of other textile materials	50%
300	611241	Of synthetic fibres	50%
301	611249	Of other textile materials	50%
302	611300	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	60%
303	611410	Of wool or fine animal hair	50%
304	611420	Of cotton	60%
305	611430	Of man-made fibres	60%
306	611490	Of other textile materials	60%
307	611511	Of synthetic fibres, measuring per single yarn less than 67 decitex	50%
308	611512	Of synthetic fibres, measuring per single yarn 67 decitex or more	50%
309	611519	Of other textile materials	50%
310	611520	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	50%
311	611591	Of wool or fine animal hair	50%
312	611592	Of cotton	50%
313	611593	Of synthetic fibres	50%
314	611599	Of other textile materials	50%
315	611610	Impregnated, coated or covered with plastics or rubber	50%
316	611691	Of wool or fine animal hair	50%
317	611692	Of cotton	50%
318	611693	Of synthetic fibres	50%
319	611699	Of other textile materials	50%
320	611710	Shawls, scarves, mufflers, mantillas, veils and the like	50%
321	611720	Ties, bow ties and cravats	50%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
322	611780	Other accessories	50%
323	611790	Parts	50%
324	620119	Of other textile materials	50%
325	620199	Of other textile materials	50%
326	620213	Of man-made fibres	50%
327	620219	Of other textile materials	50%
328	620293	Of man-made fibres	50%
329	620299	Of other textile materials	50%
330	620319	Of other textile materials	60%
331	620321	Of wool or fine animal hair	50%
332	620329	Of other textile materials	60%
333	620332	Of cotton	60%
334	620333	Of synthetic fibres	60%
335	620339	Of other textile materials	60%
336	620341	Of wool or fine animal hair	60%
337	620342	Of cotton	60%
338	620349	Of other textile materials	60%
339	620412	Of cotton	50%
340	620413	Of synthetic fibres	50%
341	620419	Of other textile materials	50%
342	620421	Of wool or fine animal hair	50%
343	620422	Of cotton	50%
344	620423	Of synthetic fibres	50%
345	620429	Of other textile materials	50%
346	620433	Of synthetic fibres	60%
347	620439	Of other textile materials	60%
348	620442	Of cotton	50%
349	620443	Of synthetic fibres	50%
350	620444	Of artificial fibres	50%
351	620452	Of cotton	50%
352	620453	Of synthetic fibres	50%
353	620459	Of other textile materials	50%
354	620462	Of cotton	50%
355	620463	Of synthetic fibres	50%
356	620469	Of other textile materials	50%
357	620510	Of wool or fine animal hair	50%
358	620520	Of cotton	50%
359	620530	Of man-made fibres	50%
360	620590	Of other textile materials	50%
361	620610	Of silk or silk waste	50%
362	620630	Of cotton	50%
363	620640	Of man-made fibres	50%
364	620690	Of other textile materials	50%
365	620711	Of cotton	60%
366	620721	Of cotton	60%
367	620722	Of man-made fibres	50%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
368	620729	Of other textile materials	60%
369	620791	Of cotton	60%
370	620792	Of man-made fibres	60%
371	620811	Of man-made fibres	60%
372	620821	Of cotton	50%
373	620822	Of man-made fibres	50%
374	620829	Of other textile materials	50%
375	620892	Of man-made fibres	50%
376	620899	Of other textile materials	50%
377	620910	Of wool or fine animal hair	50%
378	620920	Of cotton	50%
379	620930	Of synthetic fibres	60%
380	620990	Of other textile materials	60%
381	621010	Of fabrics of heading No. 56.02 or 56.03	60%
382	621020	Other garments, of the type described in subheadings 6201.11 to 6201.19	60%
383	621040	Other men's or boys' garments	60%
384	621050	Other women's or girls' garments	60%
385	621111	Men's or boys'	60%
386	621112	Women's or girls'	60%
387	621120	Ski suits	60%
388	621131	Of wool or fine animal hair	60%
389	621132	Of cotton	60%
390	621133	Of man-made fibres	60%
391	621139	Of other textile materials	60%
392	621141	Of wool or fine animal hair	60%
393	621149	Of other textile materials	60%
394	621210	Brassières	60%
395	621220	Girdles and panty-girdles	60%
396	621230	Corselettes	60%
397	621290	Other	60%
398	621310	Of silk or silk waste	60%
399	621320	Of cotton	60%
400	621390	Of other textile materials	60%
401	621430	Of synthetic fibres	50%
402	621440	Of artificial fibres	50%
403	621600	Gloves, mittens and mitts.	50%
404	621710	Accessories	50%
405	621790	Parts	50%
406	640110	Footwear incorporating a protective metal toe-cap	60%
407	640191	Covering the knee	60%
408	640192	Covering the ankle but not covering the knee	60%
409	640199	Others	60%
410	640212	Ski boots, cross country ski footwear and snowboard boots	50%
411	640219	Others	75%

S.No	HS Code	DESCRIPTION	Final Margin of Preference
412	640220 ex	Rubber slippers	10%
413	640220 ex	Other footwears with upper straps or thongs assembled to the sole by means of plugs.	60%
414	640230	Other footwear, incorporating a protective metal toe-cap.	50%
415	640291	Covering the ankle	50%
416	640312	Ski-boots, cross country ski footwear and snowboard boots.	50%
417	640319	Others	50%
418	640330	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	60%
419	640340	Other footwear, incorporating a protective metal toe-cap.	50%
420	640411	Sport footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like.	60%
421	640419	Others	75%
422	640520	Other footwear with uppers of textile materials.	60%
423	640590	Others	75%
424	680221	Marble, travertine and alabaster	10%
425	681011	Cement bricks	10%
426	690100	Bricks/blocks/tiles	50%
427	701010	Ampoules	10%
428	701329	Other drinking water glass	10%
429	720221	Containing by weight more than 55 % of silicon	20%
430	720229	Other	20%
431	721310	Containing indentations, ribs, grooves or other deformations produced during the rolling process.	50%
432	721320	Other, of free-cutting steel	50%
433	721391	Of circular cross-section measuring less than 14 mm in diameter	50%
434	721399	Other	50%
435	721410.	Forged	50%
436	721420	Containing indentations, ribs, grooves or other deformations produced	50%
437	721430	Other, of free-cutting steel	50%
438	721491.	Of rectangular (other than square) cross-section	50%
439	731582	OTHER CHAIN, WELDED LINK	50%
440	731814	SELF-TRAPPING SCREWS, THREADED	50%
441	731819	OTHER THREADED ARTICLES	50%
442	841451	Table, floor, wall, window, ceiling fans	60%
443	850110	Micro and AC Motor	10%
444	850120	Universal AC/DC Motors	10%
445	850140	Other AC motor- single phase, F.H.P. Motor	10%
446	850152	Electric Motor 1 HP to 10 HP - AC - excluding special types	10%
447	850440	Static converters	50%

<b>S.No</b>	<b>HS Code</b>	<b>DESCRIPTION</b>	<b>Final Margin of Preference</b>
448	850490	PRTS OF TRNSFRMRS, STATIC CNVRTRS & INDUCTR	50%
449	850940	Food Mixers/Grinders such as meat mincer, juice extractor, etc	50%
450	851610	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW	50%
451	851629	Other Hot air blowers/heat convector, room heaters etc.	50%
452	851640	Electric Irons - other than steam irons	50%
453	851660	Other ovens, Electric stoves, grillers and roasters etc.	50%
454	852812	Colour TVs - Set Top Box (Satellite Receivers)	50%
455	853620	Automatic Circuit Breakers	50%
456	853630	Voltage stabilisers - domestic type	50%
457	853710	BORDS ETC FOR A VOLTAGE <= 1000 VLTS	50%
458	853720	BORDS ETC FOR A VOLTAGE > 1000 VLTS	50%
459	853929	Other electric lamps-torch bulbs, miniature bulbs, automobile lamps etc.	60%
460	853931	FLUORESCENT, HOT CATHODE DISCHARGE LAMPS	60%
461	854411	Insulated wires and cables including enamelled or anodised of copper	60%
462	854419	Insulated plastic and rubber Wires - domestic types	60%
463	854420	Co-axial cable and co-axial electric conductors	50%
464	854449	Other Wires and Cables	60%
465	902830	ELECTRICITY/METERS	50%
466	903039	Other meters including ammeters, volt meters, watt meters, etc.	50%
467	940421	Mattresses of cellular rubber/plastic	50%
468	960310	Hill grass/broom	50%

**Letter of Intent**

To,

The Department of Commerce  
Government of India  
New Delhi-110107

This is with reference to India's Duty Free Tariff Preference Scheme for Least Developed Countries which prescribes that in order to enjoy the tariff preference under this Scheme the individual LDC member is required to give a Letter of Intent to the Government of India for becoming a Beneficiary Country.

In pursuant to Article 15 of the Scheme the Government of \_\_\_\_\_ (name of the beneficiary country) submits this Letter of Intent for being covered under this Scheme.

The Government of \_\_\_\_\_ ( name of the beneficiary country) also undertakes that it would comply with the provisions of the Duty Free Tariff Preference Scheme for Least Developed Countries.

(Seal of the Government of the beneficiary country)

Date:

Place: