

Study on Identification of Items at 6-digit HS Level of Trade Classification that would not Qualify for Change at 4-digit HS Level

*Conducted for the Ministry of Commerce
Government of India*

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2004



RIS

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Non-Aligned and Other Developing Countries

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The author is immensely grateful to Dr Nagesh Kumar for the valuable discussions during the course of this study. The study benefited enormously from the deliberations of the Committee on Preferential Rules of Origin, set up by the Government of India. Author is thankful to Mr. S. N. Menon, Commerce Secretary and the Chairman of the Committee Mr. P.R.V. Ramanan for their incisive guidance. Special thanks are due to Mr. R. Mitter, Mr. R.S.Ratna, Mr. K.C. Rout, Mr. Shashank Priya, Mr. Anoop Swarup, Mr. Anant Swarup and Ms. Geetu Sidhu for their insights into the technical aspects of the study. Secretarial assistance provided by Mr. Vivek Kumar is also acknowledged.

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Identification of Items at 6-digit HS Level of Trade Classification that would not Qualify for Change at 4-digit Level

Introduction

Recent times have witnessed intensification of India's economic engagements with other countries. These are primarily manifested in signing of preferential trading agreements (PTAs), free trade agreements (FTAs) and comprehensive economic partnership agreements (CEPA) with various countries and regions. These include ASEAN, Thailand, MERCOSUR, SAFTA, BIMSTEC, etc. India is already engaged with Nepal and Sri Lanka under bilateral trading arrangements. There are some economic partnership arrangements between India and other countries that are also in offing.

Rules of Origin (ROO) have emerged as one of the many important issues of inter-governmental negotiations under such trading arrangements. India has adopted a comprehensive approach thus far, in terms of laying down originating criteria for its preferential imports. It is imperative that a comprehensive study is undertaken to evolve India's overall position vis-à-vis the application of the rules of origin under different trading arrangements in a consistent manner. To begin with, there is a need to prepare an approach paper on the change in tariff heading (CTH) criterion, which is one of the various modalities of determining originating status of a product for obtaining tariff preference.

Statement of the Problem

So far India has adopted the approach of a simultaneous application of three criteria viz. change in tariff heading (at HS 4-digit level), local content stipulations and minimal or non-qualifying operations. These have given rise to two important constraints during India's negotiations with other countries:

1. At any given point in time, the state of technology and the production process in India and/or its partner country it might be technically impossible to meet the CTH criterion at HS 4-digit level, hence, derogation from this rule becomes imperative. This may mean that instead of the CTH rule, application of a CTSH (Change in Tariff Sub-heading) rule at HS 6-digit level would be more meaningful and technically correct. Thus, there is a

need to identify products that can only adhere to the HS 6-digit CTS rule and not the HS 4-digit CTH rule.

2. The issue becomes complex because such an exercise of product-identification for the CTS rule can be interpreted in two ways. First, if out of 5000-6000 product/tariff lines at HS 6-digit level a particular number of products gets identified for qualifying at CTS rule then the rest of items (excepting the wholly obtained category) may appear to be qualifying for the CTH rule automatically. In which case the question arises as to why insist on the CTH rule at all? Thus, there is a need to examine the rationale for the application of CTH and CTS rules simultaneously along with the other two rules viz. local content requirements and minimal/non-qualifying operations, whereby CTS rule is considered only as derogation from the CTH rule.
3. Considerations of such as these also become important because rules of origin influence both our import patterns and export prospects. If they are too stringent they may provide import protection but also scuttle our export prospects and if they are too liberal the converse may be true. Both the identification of products for the CTS rule as well as treating them as derogations, become extremely relevant dimensions for the trade dynamics of a country.
4. Identification of products qualifying for the CTS rule has another angle that must not be overlooked. Since such identification is undertaken at a given state of technology in our country an in-depth analysis of the manufacturing process at 6-digit level should be taken up for those countries with which India is engaged in negotiations for economic cooperation of various sorts. This is particularly important for galvanizing the Indian industry towards possible efficiency enhancing restructuring as also to build-in safeguards through rules of origin as our position on rules of origin would be incumbent upon the present state of technology and production processes in our partner countries. This would provide an idea as to what extent derogations at 6-digit level would be in the economic interest of our country.

Given the complexity of the subject, as it highlighted above, it is proposed to conduct the study focusing on identification of products at 6-digit HS level of trade classification, which would not qualify for the change in tariff heading criterion at the HS 4-digit level. However, as it is clear such an exercise needs to be situated in an analytical framework, which helps understanding the intricacies of the subject especially bringing out sharply the relevance of the CTH criterion along with the need for applying other origin-rules.

Thus, the study is divided into different sections. Section I provides an overview of the concept of Rules of Origin including various modalities of determining origin of a particular product. Section II deals with simultaneous application of various modalities of Rules of Origin as practiced in major economic groupings as well as their economic justification. Against this backdrop, Section III focuses on the implications of the change in tariff heading criterion in the specific context of India's negotiations with other countries under different trade pacts. In this section the issue whether the CTH and CTSH rules are substitute or complements is explored and economic rationale is provided to argue that CTH should be considered as a general rule and CTSH only as derogation. Section IV is devoted to arriving at a list of products that do not qualify for change in tariff heading criterion at HS 4-digit level. This section includes a description of the methodology adopted for this purpose. This section also highlights the imperatives of taking into account the state of technology in India's partner countries to have a meaningful list of derogation in terms of the CTSH rule. Section V, finally lays down certain policy recommendations for evolving an Indian policy negotiating strategy with respect to rules of origin under different trading arrangements.

Section I

Rules of Origin: An Overview

Rules of origin are emerging as one of the most important issues in the context of preferential trading relations of a country because they are a set of instruments, a lack of consensus on which can, and have, delayed several agreements on trade. For instance, they have delayed the implementation of the Draft Framework Agreement on the India-Thailand free trade agreement (FTA). The recently signed South Asia Free Trade Agreement (SAFTA) treaty has also kept this issue open for further negotiations, while it was with great difficulty that India and Sri Lanka agreed upon rules of origin during the negotiations for their bilateral FTA a few years back. The absence of provisions relating to origin-rules under the India-Nepal FTA too raised concerns about imports from Nepal into India, thereby having adverse implications for some Indian domestic sectors. The problem was finally tackled by setting these rules in place during subsequent negotiations. Even within the ambit of negotiations on non-preferential rules of origin under the WTO framework, consensus on this issue has proved to be elusive.

General Rules

The obvious question that follows is why rules of origin are so important as to have such a strong bearing on the outcome of international trade negotiations. The answer perhaps lies in the conceptual ambiguity which envelopes this policy instrument in developing countries. Whether or not a product has originated in a particular country is decided if the product has undergone substantial transformation. There are three major ways of determining this: First, the change in tariff-heading test, implying that the tariff heading of the final product is different from the tariff-headings of its inputs. Second, a percentage test is applied, according to which a minimum percentage of total value addition should be achieved with the help of domestic inputs. Finally, specified process tests require a product to undergo certain stipulated processes. In addition, these rules are applied in conjunction with non-qualifying operations whereby certain processes do not confer origin to a product.

However, agreement on implementing these tests is often difficult. For instance, the extent of 'substantial transformation' for different products would depend on the level of disaggregation (ie, HS 4- or 6-digit level) on which tariff-shift is envisaged. Similarly, fixing of percentages of minimum value addition varies between products, depending on the prevailing labour costs and the product-specific import dependence of the country in terms of intermediates (Das, 2004).

There are several other typical features of the rules of origin of preferential trade schemes, which can influence whether or not origin is conferred on a product and hence determine the impact of the scheme on trade flows. These are cumulation, tolerance rules and absorption. The treatment of duty drawback and of outward processing outside of the free trade or preferential trade partners can also be important. Some of these are dealt explained below.

Cumulation

The basic rules of origin define the processing that has to be done in the individual beneficiary or partner to confer origin. Cumulation is an instrument allowing producers to import materials from a specific country or regional group of countries without undermining the origin of the product. In effect the imported materials from the identified countries are treated as being of domestic origin of the country requesting preferential access. There are three types of cumulation, bilateral, diagonal and full.

The most basic form is bilateral cumulation, which applies to materials provided by either of two partners of a preferential trade agreement. Second, there can be *diagonal cumulation* on a regional basis whereby parts and materials from anywhere in the specified region which qualify as originating can be used in the manufacture of a final product which can then be exported with preferences to the partner country market. Finally, there can be *full cumulation* whereby any processing activities carried out in any participating country in a regional group can be counted as qualifying content regardless of whether the processing is sufficient to confer originating status to the materials themselves.

Tolerance or De Minimis

Such rules allow a certain percentage of non-originating materials to be used without affecting the origin of the final product. It should be noted that this rule applies to the change of tariff heading and the specific manufacturing rules but does not affect the value added rules. Thus, the tolerance rule can act to make it easier for products with non-originating inputs to qualify for preferences under the change of tariff heading and specific manufacturing process rules.

Absorption Principle

This provides that parts or materials that have acquired originating status by satisfying the relevant rules of origin for that product can be treated as being of domestic origin in any further processing and transformation. In other words any non-originating materials are no longer taken into account when assessing the nature of further operations. This is of particular relevance to the value-added test. For example, in the production of a particular part origin is conferred since imported materials constitute 20 per cent of the final price of the part and are less than the maximum 30 per cent import content rule of origin. This part will then be treated as 100 per cent originating when incorporated into a final product. The 20 per cent import content of the part is not taken into account when assessing the import content of the final product. The converse of this is that if the part does not satisfy the relevant rule of origin then it is deemed to be 100 per cent non-originating.

Duty Drawback

It leads to the waiving or repayment of duties on non-originating inputs that are used in the production of a final product, which exported to a free trade or preferential trade partner. Some agreements contain explicit no-drawback rules that will affect decisions relating to the sourcing of inputs by firms exporting within the trade area and will reduce the previous incentives towards the use of imported inputs from nonparticipating countries

towards the use of originating inputs from participating countries. Increasingly important are rules concerning *territoriality* and the treatment of outward processing by companies located within the free trade area to locations outside of the area. These rules determine whether processing outside of the area undermines the originating status of the final product exported from one partner to another.

Having provided a brief overview it would be pertinent to examine as to what is the justification for applying various modalities of origin-rules simultaneously. This would provide the backdrop for the need for considering CTSH as derogation from general rules.

Section II

Simultaneous Application of Various Modalities of Rules of Origin: Practices and Economic Justification

Before bringing out the economic justification for simultaneous application of rules of origin it is worthwhile to have a synoptic view of such practices in different trading arrangements.

WTO

The WTO work on rules of origin is primarily concerned with evolving multilateral regime for non-preferential rules of origin. However, the WTO Agreement has guidelines embedded for preferential ROO as well. According to which, ROO should be objective, understandable, predictable, and coherent and should be administrable in a consistent, uniform, impartial and reasonable manner. Rules of Origin should not be used as instrument to pursue trade objectives directly or indirectly. Rules of Origin should be based on a positive standard. Negative standards may be used to clarify a positive standard. In other words, they should state what *does* confer origin rather than what does not.

The criterion of substantial transformation would take into account the change in tariff sub-heading or heading while developing rules of origin for different products. However, if for a product the HS nomenclature does not allow for the expression of substantial transformation, use of certain supplementary criteria, including *ad valorem* percentages and or manufacturing or processing operations could be used. While so doing, the method for calculating the percentage should also be indicated in the Rules of Origin. And in the case of processing requirements the operation that confers origin on the product concerned shall be precisely specified.

NAFTA

The NAFTA rules of origin are a combination of three criteria viz. changes in tariff classification, value addition norms and specified process tests. The changes in tariff classification are laid down in terms of change at the *four-digit* level of the tariff classification under the HS system whereas a change in tariff subheading means a change at the *six-digit* level. On several occasions change in tariff classification is combined with regional value content stipulations.

Box: Example of tariff shift in NAFTA

Products: Breads, pastries, cakes, biscuits (HS 1905.90).

Non-North American input: flour (classified in HS Chapter 11).

Rule of origin: change to heading 1902 through 1905 from any other chapter.

Application: For all products classified in HS headings 1902 through 1905, all non-North American inputs must be classified in an HS chapter other than HS chapter 19 in order for the product to obtain NAFTA tariff preference. These baked goods would qualify for NAFTA tariff preference because the non-originating ingredient (flour) is classified under Chapter 11, not 19.

If, however, these products were produced with non-originating mixes, then these products would not qualify because mixes are classified in HS chapter 19, the same chapter as baked goods.

Source: U.S. Department of Commerce (2000)

An example of goods containing non-originating inputs but eligible for NAFTA treatment as long as *each* non-NAFTA input undergoes a tariff classification change as specified in NAFTA Annex 401 is provided in the above Box.

It is worth noting that in the case of the NAFTA in sectors like automobiles, the minimum percentage of value-added (under the percentage-test rule) has been graduated upwards from 50% for the first four years up to 1998 and 56% for the next four years up to 2002 and 62.5% thereafter. It is also worth highlighting that even at the starting point the percentage of domestic value added is placed at 50% and not below that.

European Union

The European Union rules of origin are laid down separately for trade in both non-preferential as well as preferential arrangements. Within the preferential rules of origin specific rules are set for the European Union Generalized System of Preferences. Under the EU GSP scheme, the change of heading criterion means that a product is considered to be sufficiently worked or processed when the product obtained is classified in a *4-digit* heading

of the Harmonised System Nomenclature which is different from those in which all the non-originating materials used in its manufacture are classified (European Commission, 2003). An example is the manufacture of a straw basket, classified under heading 4602 of the HS. The list shows for the whole of Chapter 46 the criterion “manufacture in which all the materials used are classified within a heading other than that of the product”. As the basket is classified under 4602, while the straw material was imported under 1401, the origin criterion is clearly satisfied.

The value or ad valorem criterion, where the value of non-originating materials used may not exceed a given percentage of the ex-works price of a product. (The notions “ex-works price” and “value” are two of the definitions in Article 66.). An example is the manufacture of umbrellas of HS heading 6601, where column 3 in the list reads “manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product”. Here a comparison has to be made between the ex-works price of the product and the value of all non-originating materials.

The specific process criterion is used when certain operations or stages in a manufacturing process have to be carried out on any non-originating materials. Many examples of this kind of origin criterion can be found in the textile sector, e.g. woven garments of Chapter 62 of the HS, for which column 3 in the list reads “manufacture from yarn”. For example the manufacture of a garment starting from non-originating yarn confers origin. This means that weaving and all subsequent manufacturing stages must be carried out in the beneficiary country. A process criterion of this kind implies that starting from an earlier manufacturing stage (e.g. chemical material or natural fibres) also confers originating status, while starting from a later stage (e.g. weaving) does not (European Commission, 2003).

The rules of origin are very stringent in several cases stipulating that manufacture of a particular product should use all the materials already originating in the country. The range of percentage norms thus goes up to 100 per cent. In the case in which a percentage rule is applied in determining the originating status of a product the value added is taken as ex-works price of the product obtained less the customs value of third-country materials imported into a beneficiary country. The ex-works price is defined as the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all materials used in manufacture, minus any internal taxes which are, or may be, repaid when the product obtained is exported. The customs value is determined in accordance with Article VII of the GATT.

The following illustrations from the rules of origin system in the existing European Union GSP Scheme suggest that in many cases these rules are quite stringent. In the case of fruit & nuts classified under HS 0811- containing added sugar - has the stipulation that all the materials used must already be originating in the preference receiving country. In another case, of aluminium articles, classified in HS 7616, a producer should satisfy the following criteria:

"Manufacture in which:

- all the materials used are classified within a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and
- the value of all the materials used does not exceed 50% of the ex-works price of the product"

The above-mentioned EC rules of origin requirements combine the two methods of origin determination viz. the change in tariff heading rule and the percentage criterion.

The analysis presented above suggests that the rules of origin practiced in the different trading schemes have been quite rigorous and comprehensive, possibly realizing the developmental role that they play. While on one hand, the change in tariff heading at 4-digit of HS classification is used sometimes with 6-digit transformation; it is often used in conjunction with the percentage and specific process tests. It is against this background that the rules of origin provisions need to be finalized for India's trade pacts with different countries and regions. Especially, the issue of derogation at CTSH needs to be posited in this wider perspective. There are important economic reasons as well for such considerations as highlighted below.

Economic Justification

There are a variety of economic reasons as why different modalities of rules of origin are applied together. It is argued below that the role of origin-rules with respect to developmental effects, enhancing the feasibility of welfare-inducing FTA, and balancing export interests along with containing trade deflection needs to be understood, as these provide economic justification for a combination of different rules of origin as prevalent in RTAs world-wide.

A. Developmental Role of ROO in a Preferential Trade Arrangement

There could be three major developmental effects that the rules of origin can have in a preferential trading arrangement in terms of: (i) preventing trade deflection, (ii) facilitating local value addition, and (iii) augmenting intraregional trade. Each of these is dealt with below. Intraregional trade expansion has been analyzed on the following three dimensions: effect on trade in different categories of goods; trade balance effect and trade creation through trade diversion (Panchamukhi and Das, 2002).

Checking Trade Deflection

In any preferential trading arrangement members set their own external tariffs but give preferential tariff treatment to each other. The divergence between external tariffs of the members and the regional preferential tariffs is a potential source of trade deflection. In the absence of any rules of origin within the regional grouping the country with lowest external tariffs is likely to serve as an entry point into the regional market for the goods of the non-member countries. In this sense, rules of origin are important tools for checking trade deflection from one member country to another member country of third country goods. This is an objective worth pursuing, as these types of trade flows do not forge adequate backward and forward linkages in the member country that imports these goods first. It is clear that in the absence of rules of origin, the preferential trading arrangement becomes a customs union with the lowest external tariff of a particular member serving as a common external tariff for all the members. Therefore, compliance to rules of origin should form an integral part of any preferential trading arrangement at the regional level in order to prevent trade deflection.

Encouraging Development through Value Addition

The three modalities of determining origin of a product aim at substantial transformation in inputs. Thus, rules of origin together, facilitate value-addition in the country of manufacturing. Whether it is in the form of meeting a local-content requirement as a proportion of value-added or changes in tariff heading or a particular processing requirement, all have a developmental role to play. Such requirements, checking the import content of value addition, have the potential for generating backward and forward linkages in a country adhering to the rules. Thus, a member country is prevented from becoming a mere trading country as these requirements act as a deterrent to assembly kind of production activities. The rules of origin thus, have important implications for the development of the

manufacturing sector as a whole, which in turn, contributes towards enhancing the export supply capabilities of the member country.

Intraregional Trade Expansion

A regional preferential trading arrangement having the provision of cumulative rules of origin is more liberal than the one not having it. This is because under regional cumulation or bilateral cumulation facility, imports by a member country of the grouping from other member countries of the same grouping are considered as originating in the importing country and not as imports. It has the potential to engender intraregional trade flows of different categories of goods among the member countries. It also has a favourable trade balance effect for the country using the cumulation provision. Moreover, there is a possibility that the first round of trade diversion effects is converted into trade creation effects in the long run.

In a nutshell, origin rules not only prevent trade deflection in a regional grouping but also contribute to the development process of member countries through different trade and value addition effects. However, each modality has both merits and demerits, which have been summarized in Table 1. Our analysis has shown that as a general rule it is pragmatic to apply change in tariff classification at various levels of disaggregation and combined with percentage test as well as specific process test, wherever necessary and possible. The question is how to evolve such an approach. This study tries to partly address this policy dilemma inasmuch as the issue of derogation at CTS level is concerned.

B. Enhancing the Feasibility of Welfare-inducing FTA

Incorporating intermediate inputs into a small-union general-equilibrium model, Duttagupta and Panagariya (2003) develop the welfare economics of preferential trading under the rules of origin demonstrating that a welfare reducing FTA that was rejected in the absence of the ROO becomes feasible in the presence of these rules. Second, a welfare improving FTA that was rejected in the absence of the ROO is endorsed in their presence, but upon endorsement it becomes welfare inferior relative to the status quo. This could happen because ‘the ROO increases the price of the regionally produced intermediate input and hence effectively provides protection to it. The FTA that was unattractive to the input exporter in the absence of a ROO can now become attractive. Therefore, the ROO could make a previously infeasible FTA feasible.’ One may argue that a combination of different origin-rules contributes to such an effect.

C. Balancing Export Interests and Preventing Undue Import Competition

Rules of origin influence both our import patterns and export prospects. If they are too stringent they may provide import protection but also scuttle our export prospects and if they are too liberal the converse may be true. Thus, a combination of different modalities can give the policy space to balance the objectives of export promotion and efficient imports actually originating from the partner countries.

Having examined the need for simultaneous application of rules of origin both analytically and in practice, the present study would focus on answering the question whether CTH and CTSH are substitutes or complements and CTSH need only be treated as derogations from the CTH rule. The preceding discussion has already provided insights into this issue; nevertheless, some more specific treatment of the same is presented in the section that follows.

Section III

CTH and CTSH: Substitutes or Complements?

Under the tariff-shift approach, origin is granted if the exported product falls into a different part of the tariff classification to any imported inputs that are used in its production. This approach is used in the vast majority of current preferential trade agreements and features in both EU agreements and the NAFTA. WTO (2002) shows that of 87 FTAs and other preferential trade agreements investigated, 83 used change of tariff classification in the determination of origin. This “tariff-shift” method is also the basis of the efforts by the WCO to harmonize non-preferential rules of origin and as such brings a degree of consistency to the world trading system. Application of this approach has been facilitated by the widespread adoption of the Harmonised System. There is however, the issue of the level of the classification at which change is required. Most agreements specify that the change should take place at the heading level (that is at the 4-digit level).

However, the Harmonised System (HS) was not designed as a vehicle for conferring origin, its purpose being to provide a unified commodity classification for defining tariff schedules and for the collection of statistics. Thus, in particular cases it can be argued that change of tariff heading will not identify sufficient processing whilst in other cases it can be that substantial transformation can occur without change of tariff heading. As a result in many agreements there is a different rule for different products. For example, in the NAFTA

whilst around 40 per cent of tariff lines require change of tariff heading for most tariff lines (54 per cent) it is change of chapter (2-digit level) that is required Estevadeordal et al. (2003). The requirement of change of chapter is more restrictive than change of heading. For a small number of products in the NAFTA it is only change of sub-heading that is required.

Thus, whilst in principle the change of tariff classification could provide for a simple uniform method of determining origin in practice instead of a general rule there are many individual rules and as such the determination of the rules of origin can be influenced by domestic industries in a way that reduces the impact on competition of preferential trade agreements. Nevertheless, the change of tariff classification rule, once defined, is clear, unambiguous and easy for traders and manufacturers to learn. It is *relatively* straightforward to implement. In terms of documentary requirements it requires that traders keep records that show the tariff classification of the final product and all the imported inputs.

Thus, the change of tariff classification is best applied as a general rule, for example by requiring change of tariff heading for all products, and a positive determination of origin. This is generally not the case and further whilst change of tariff heading is used in the majority of preferential trading agreements it is seldom the only method applied. In many agreements, including those involving the EU and the US, change of tariff classification is applied to some products whilst the other methods described below will be applied to other products. This typically leads to considerable complication in the determination of origin in preferential agreements (see Table 2). Further, for certain products rules will be stipulated which require satisfaction of more than one method to confer origin. In some agreements for some products two or more methods will be stipulated and satisfaction of any one of the methods will be sufficient to confer origin.

Economic rationale for CTH vis-à-vis CTSH

- The CTH rule enforces bilateral cumulation within a bilateral FTA and enhances bilateral trade. To illustrate, if partner country of India fulfils maximum of its raw material requirements through imports and technically the final product qualifies for a CTSH rules, by stipulating a CTH rule would imply that the partner country necessarily imports its material from India and qualifies for preference under the bilateral cumulation provision. However, in the case of CTSH rule such possibilities would be limited.

- The CTH rule also ensures in the partner country the usage of a particular kind of technologies whereby the raw materials have to be necessarily sourced from other HS-4 digit level classifications. In such a situation CTH safeguards national economic interests given the state of technology in different sectors of our country.
- The application of the CTH rule also ensures certain minimum amount of local value addition in that country. Not all manufacturers in other countries produced the final product from basic raw material as different manufacturers are at different stages of production. Thus, CTH can ensure local value addition for granting originating status to products and extending tariff preferences. In case of CTSH such value addition possibilities might be compromised. It may be mentioned, that in case only the percentage test is applied accuracy of value addition is not guaranteed because of likelihood of accounting manipulations.
- Rules of origin influence both our import patterns and export prospects. If they are too stringent they may provide import protection but also scuttle our export prospects and if they are too liberal the converse may be true. Both the identification of products for the CTSH rule as well as treating them as derogations, become extremely relevant dimensions for the trade dynamics of a country.

It is clear from above that as a general rule it is the CTH at 4-digit of HS classification which is widely used in different arrangements (along with other modalities of ROO) and there are important economic justifications for doing so, as well. Thus, at best CTSH at 6-digit level of HS could only be considered as derogation from the general CTH rule. It is against this backdrop that we move on to identify items qualifying for CTSH at HS 6-digit level in the section which follows.

Section IV

Identification of items at HS 6-digit level that do not qualify for change in tariff heading criterion at HS 4-digit level

As highlighted in earlier sections, evolving an approach with respect to change in tariff classification is a major policy dilemma. An attempt has been made here to conclude that HS 4-digit level should be considered as a general rule for substantial transformation. A step-by-step methodology is adopted to identify the exceptions to this general rule. Attempting to identify items that do not qualify for change in tariff heading criterion at HS 4-digit level first, all wholly obtained items were excluded on the basis of standard definitions

of such items. Second, items that qualify for change in tariff heading criterion at HS 4-digit level were eliminated further. The remaining products served as the core database for identifying items that do not qualify for HS 4-digit CTH criterion.

Table 3
Differences in Technology for Producing the Same Product at HS 6-digit Level: *Some Illustrations*

S.No.	HS Codes	Product Description	Raw materials used in Singapore	Raw materials used in India
1	2106 90 11	Sharbat	Odoriferous alcoholic preparations (330210) Sugars and sugar confectionery(17) Soya sauce(210310)	No alcoholic content and no soya sauce to be added.
2	2106 90 30	Betel nut product known as "Supari"	Odoriferous alcoholic preparations (330210) Sugars and sugar confectionery(17) Soya sauce(210310)	Raw Materials should be betel nut and not as specified by Singapore.
3	2106 90 80	Custard powder	Odoriferous alcoholic preparations (330210) Sugars and sugar confectionery(17) Soya sauce(210310)	The raw materials are not truly reflected. Main source is Corn flour (HS 1102) and other items like sugar, colouring and flavouring matter (vanilla etc.).
4	2903 11 10	Chloromethane (methyl chloride)	Chlorine (280110), Gaseous Methane (271129), Liquified Methane (271119), Heavy Methane (284590)	Raw material "methanol - HS 290511" could be used alternative to Methane.
5	2903 11 20	Chloroethane (ethyl chloride)	Chlorine (280110), Ethane (271129, 271119, 290110)	Raw material is ethylene and not ethane. Second raw material can be - ethanol.
6	2903 69 10	Chlorofluorobenzene	benzene (290220) Toluene (290230) o-Xylene(290241) m-Xylene(290242) p-Xylene(290243) Mixed xylene isomers(290244)	Additional raw materials-chlorine and fluorene. Only benzene is the correct raw material in Singapore's specification, others are wrongly given.
7	2906 11 00	Menthol	Coal tar	Produced not from coal tar but from mint oil (HS 33012400).
8	8419 60 00	Machinery for liquefying air or other gases	Part of Machinery, plant or laboratory equipment (841990)	Additional raw material is compressor.
9	8607 21 00	Air brakes and parts thereOf	Rubber	Raw materials are parts and accessories of brakes HS 86072100 & 86079990.
10	8714 94 00	Brakes, including coaster braking hubs and hub brakes, and parts thereOf	Rubber	Raw materials also include parts and accessories (HS 871494) & iron and steel components like nuts and bolts etc.

Source: Based on Sectoral Consultation organized by the Ministry of Commerce, Government of India in collaboration with FICCI and CII in Delhi, Mumbai and Chennai, September-October 2004

This is accomplished with the help of inputs provided by Kumar (2004) as well as extensive consultations with the government and private sector stakeholders (Annexure I). The products identified as those where CTSH rule needs to be applied as derogation from the CTH rule are enlisted in Annexure II. However, this list needs to be juxtaposed against some other considerations as well. The issue of substantial transformation is to be looked further in other studies. This means that it is imperative to find whether these CTSH products, given their inputs are adding substantial value to inputs or not so as to be granted the originating status and preferential tariff treatment. The issue of non-qualifying operations also needs to be taken up separately as some of the input-output processes could be minimal or insufficient.

Further, there is a need to explore the level of technology and manufacturing processes in those countries with which India is engaged in RTA negotiations as it is clear from Table 3 (comparing Indian and Singaporean manufacturing in some illustrative products) that divergence in the manufacturing processes can lead to lack of consensus among trading partners. Such an exercise is crucial to safeguard our domestic interests both from the angles of export and imports.

Section V

Summary and Policy Recommendations

1. The study has analysed the pros and cons of the change in tariff classification modality of determining originating status of products and concludes with the recommendation that the twin-criteria of CTH at HS 4-digit and 40 percent value addition in terms of local content need to be applied together as a set of general rule. This is in order to balance the objectives of export promotion and restricting trade deflection. Since 4-digit level is neither too aggregate nor too disaggregate it can be a level for achieving such a balance. In the same vein, 40 percent local content is neither too stringent nor too diluted a stipulation and has the potential to serve as the balancing provision for both our exporters and importers as also local manufacturers.
2. The list of products to be considered for CTSH at HS 6-digit needs to be interpreted only as an exception or derogation from the general rule as mentioned above since there are sufficient economic justifications and this approach is widely reflected in practice in various trade arrangements.

3. The study also recommends that the list of CTSH products needs to be subjected to juxtaposing it with the non-qualifying operations so that the list of derogations is more meaningful.
4. Related to this is the question whether the list of CTSH products would imply transformation, which is substantial at HS 6-digit level, whereby it is imperative to make an assessment of the extent of possible value addition at 6-digit level.
5. Furthermore, it is recommended that an in-depth analysis of the manufacturing process at 6-digit level should be taken up for those countries with which India is engaged in negotiations for economic cooperation of various sorts. This is particularly important for galvanizing the Indian industry towards possible efficiency enhancing restructuring as also to build-in safeguards through rules of origin as our position on rules of origin would be incumbent upon the present state of technology and production processes in our partner countries. The analysis of this kind requires sectoral consultations in the partner countries so as to pinpoint the likelihood of both import-threats and export-opportunities for our private sector stakeholders, once the depth and scope of our economic cooperation increase.
6. Moreover, there are various other issues that need to be studied in greater detail such as cumulation, tolerance, absorption principle, duty draw back etc. in the context of evolving India's overall approach towards Rules of Origin in RTAs.

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Table 1: Merits and Demerits of Different Rules of Origin			
Rule	Merits	Demerits	Policy dilemmas
Change of Tariff Classification (CTC)*	<ul style="list-style-type: none"> Promotes value addition, checks trade deflection and enhances mutual trade. Simple, clear and transparent. Easy to implement. Entails less administrative cost 	<ul style="list-style-type: none"> It fails to confer origin in several cases as the HS was not designed for granting originating status On occasions, change in tariff classification does not ensure substantial transformation Sometimes substantial transformation can occur without CTC Over a medium or long term due to change in technology, the processing methods change and hence the CTC also undergoes change 	<ul style="list-style-type: none"> Level of classification at which change required: higher the level the more restrictive is the rule How to combine other rules when CTC fails Ambiguity in several processes that cannot be captured by this rule
Percentage Test	<ul style="list-style-type: none"> Promotes value addition, checks trade deflection and enhances mutual trade. If defined in terms of maximum import content, it can also be implemented easily. Good complement for cases where CTC fails. 	<ul style="list-style-type: none"> Complex in application – requires firms to have sophisticated accounting systems. Difficult to monitor at customs entry points Sensitive to changes in exchange rates, labour costs, input prices etc. High administrative costs of implementation 	<ul style="list-style-type: none"> The level of value added required to confer origin The valuation method for imported materials – methods which assign a higher value (eg CIF) will be more restrictive on the use of imported inputs Calculation of value addition subject to malpractices
Specific Process Test	<ul style="list-style-type: none"> Promotes value addition, checks trade deflection and enhances mutual trade. Straightforward. Provides for certainty if rules can be complied with 	<ul style="list-style-type: none"> Implementational problems due to documentary requirements Difficult to comply with. Leads to product specific rules. Depends on technology 	<ul style="list-style-type: none"> Difficulty in pinning down formulation of the specific processes: the more procedures required the more restrictive. Should test be negative (processes or inputs which cannot be used) or a positive test (what can be used) – negative test more restrictive.

Notes: * CTC means change in tariff classification at different levels disaggregation of HS nomenclature for instance CTH (change in tariff heading is at HS 4-digit level), CTSH (change in tariff sub-heading is at HS 6-digit level) and CC (change in tariff heading at HS chapter level).

Table 2
Production of Cement from Clinker

<p>Description of production process: Input: Clinker Output: Cement Process: Clinker is processed through grinding into cement</p>	<p>HS 2523.21-2523.29</p>
<p>Considerations:</p> <p><u>Members considering it a substantial transformation:</u></p> <p>Option A: CTSH</p> <p>Characteristics of clinkers and cement: Cement and clinkers are two different articles of commerce with different character and properties, uses and name. Clinkers are obtained from firing limestone containing a suitable proportion of clay. Clinkers consist mainly of calcium silicates in pebble form. The clinkers cannot be used as a building material unless transformed into cement. They do not have the same bonding effect as cement when mixed with fine and coarse aggregates to produce concrete for use in construction. Cement, on the other hand, has to meet certain specifications like minimum fineness of 225 m²/kg and minimum compressive strength in order to be used in concrete work. Various types of cement can be produced from the same clinkers. To obtain cement from clinkers, the clinkers have to be ground to higher fineness and interground ingredients and additives are introduced during the grinding process. It is considered that it is the fact of a new product and not the process which determines that a substantial transformation has occurred.</p> <p><u>Members not considering it a substantial transformation:</u></p> <p>Option B: CTH</p> <p>Production of cement from clinker is a “simple” process. It is merely ground to reduce the size of clinkers to cement. Grinding alone is not considered a substantial transformation. It was noted that the HS subheading explanatory note defines “Portland cement” as “cement obtained by grinding Portland clinker with the possible addition of a small quantity of calcium sulphate” and that it might be necessary to define supplementary criteria to qualify the rule in order to separate “simple” grinding.</p>	<p>[CZE], EEC, MUS, NZL, PHL</p> <p>AUS, CAN, CHL, [CZE], EGY, [GTM], IND, JPN, MEX, USA</p>
<p>Mixture rule proposed by Australia:</p> <p>The origin of cement produced through the deliberate and proportionally controlled mixture of unmixed clinker of different origins, or of unmixed clinker of different origins with additives like gypsum and limestone and other additives, shall be the country of origin of the greatest proportion of clinker by weight of the total clinker in the cement</p>	<p>AUS, [USA]</p>
<p><u>Australia continues to support Option B</u> – that the country of origin of any types of cement (including both OPC and blended cements) is the country of origin of the clinker. Discussion of and reasons for this support follow:</p> <ul style="list-style-type: none"> • In some cases, there is likely to be a mixture of clinker of different origins, in which case a second rule will need to be applied. The Australian view is to apply a ‘mixtures’ rule that determines the country of origin of the cement based on the country of origin of at least 50% by weight of the total clinker in the cement (as opposed to the total weight of the cement – see below for ‘value-added’ discussion). • In the event that this mixture criterion for clinker origin cannot be met (<i>i.e.</i>, the origin of no single clinker component in the cement is greater than 50%), then the country of origin should be assigned based on the country from which the greatest quantity of clinker was sourced, rather than the country of mixing. <p><u>Origin based on clinker vs. all inputs to cement</u></p> <ul style="list-style-type: none"> • The value-added component in cement is clinker. • Grinding of clinker and addition of other components such as gypsum, mineral additions, and SCMs are not regarded as significant value-adding steps; nor does the transformation process of grinding and blending of clinker and the other additions change the chemistry of the clinker component. • On this basis Australia argues that there is no basis for a ‘mixtures rule’ that takes account of these various additions to the ground clinker. However, there is a need for a ‘mixtures rule’ to deal with cement made by combining clinker from more than one country: <ul style="list-style-type: none"> • The ‘Mixtures rule’ currently under consideration proposes a threshold of 75% for clinker from a single source, and in default, the country of origin is the country of mixing. • Australia argues for a ‘mixtures rule’ that sets a 50% threshold for clinker from a single source and a default provision that determines the country of origin being that from where the greatest proportion of clinker (to the total weight of clinker) is sourced. • It will be important for the mixing rule to be clear that the threshold applies to a percentage of the total clinker component (by weight), and not of the total cement (by weight). 	

	HS 2523.21-2523.29
<p><u>Reasons for Australian position</u></p> <p>At present, the non-clinker component in OPC can be as high as 15% by weight – and there is no guarantee that the cement standards won't change in the future to allow for a higher figure for non-clinker component. This means that a 'mixtures rule' with a 75% threshold for clinker will be relatively easy to circumvent through the inclusion of clinker from a second country, and potentially in the future through the addition of more non-clinker material. In either situation, the mechanism in the 'mixtures rule' to handle cases which do not reach the threshold, becomes critical.</p> <p>Australia believes a 50% threshold would be more workable, in the sense that it would still provide recognition for the value-adding component and that the default would not be as easily triggered (as it would under a higher threshold).</p> <p>In the case of 'Blended Cements', inclusion of all components will lead to the same problems in relation to a very significant proportion of the blended cement market, unless the clinker threshold is reduced from 75% to 50% and the threshold applies to the clinker content only (by weight) and not the total cement (by weight).</p>	
<p>CRO Chairman's recommendation: CTH; or CTSH provided Chapter Note X is satisfied</p> <p>Chapter Note X:</p> <p><i>The production of cement through the deliberate and proportionally controlled mixture of unmixed clinker of not more than [75%] by weight of the total weight of the finished good with additives like gypsum and limestone and other additives is origin conferring</i></p>	ARG, BRA, CHE, COL, KOR

PRODUCTION OF OPTICAL FIBRES, BUNDLES AND CABLES

(Ch. 84-90)	
<p>Production of optical fibres from preforms classified outside heading 90.01 (ex 9001.10(a))</p> <p><u>Members considering it a substantial transformation:</u></p> <p>Option A: CTH</p> <p>Option B: Value-added rule</p> <p><u>Members not considering it a substantial transformation:</u></p> <p>Option C: CTH except from preforms</p>	<p>ARG, CAN, CHE, EGY, IND, JPN, KOR, MEX, MYS, NZL, PHL, VEN</p> <p>BRA, EEC, TUR</p> <p>USA</p>
<p>No. 76: Production of optical fibre bundles from optical fibres (ex 9001.10(b))</p> <p><u>Members considering it a substantial transformation:</u></p> <p>Option A: CTSHS</p> <p>Option B: CTH; or value-added rule</p> <p><u>Members not considering it a substantial transformation:</u></p> <p>Option C: CTH</p>	<p>MYS</p> <p>BRA, EEC, EGY, TUR</p> <p>ARG, CAN, CHE, IND, JPN, KOR, MEX, USA, VEN</p>
<p>No. 77: Production of optical fibre cables other than those of 8544.70 from optical fibres and optical fibre bundles (ex 9001.10(c))</p> <p><u>Members considering it a substantial transformation:</u></p> <p>Option A: CTSHS</p> <p>Option B: CTH; or value-added rule</p> <p><u>Members not considering it a substantial transformation:</u></p> <p>Option C: CTH</p>	<p>CAN, CHE, EGY, IND, JPN, KOR, MEX, MYS, PHL, USA</p> <p>BRA, EEC</p> <p>CHL, VEN</p>
<p>CRO Chairman's recommendation: Deletion of option C (for Issue Nos. 75 and 77)/option A (for Issue No. 76) and postponing the final decision until Issue No. 1 (of Chs. 84-90) is resolved</p>	

Consultations on RIS Study for Identification of CTSH Items at HS 6-digit Level

S. No.	Consultations	Dates
1.	Consultations with Chambers of Commerce (FICCI, CII and ASSOCHAM)	May 26, 2004
2.	Inputs from M/s. Piyush Kumar and Associates	First Draft June 7, 2004 Interim Draft, July, 2004 Interim Draft, August, 2004 Revised Draft, Sept., 2004 Final Draft October 18, 2004
3.	Meetings of Expert Group on Preferential Rules of Origin, Government of India	May 11, 2004, May 21, 2004, July 16, 2004, August 24, 2004, September 24-25, 2004, October 13, 2004
4.	Sectoral Consultations in Delhi, Mumbai and Chennai	September 30, 2004 and October 1, 2004, October 4-5, 2004 and 6-7 October 2004
5.	Consultations in RIS	October 11, 2004

**List of Items where finished product and their related inputs
(Raw Material, parts, components etc.) fall under the same tariff heading (i.e. 4- digit HS Code)
List of CTSH Products as Derogations from CTH**

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
1	020130 00	Boneless	020110 00	Carcasses and half-carcasses
2	020321 00	Carcasses and half-carcasses	020311 00	Carcasses and half-carcasses
3	020322 00	Hams, shoulders and cuts thereof, with bone in	020312 00	Hams, shoulders and cuts thereof, with bone in
4	020329 00	Other	020319 00	Other
5	020430 00	Carcasses and half-carcasses of lamb, frozen	020410 00	Carcasses and half-carcasses of lamb, fresh or chilled
6	020441 00	Carcasses and half-carcasses	020421 00	Carcasses and half-carcasses
7	020442 00	Other cuts with bone in	020422 00	Other cuts with bone in
8	020443 00	Boneless	020423 00	Boneless
9	020621 00	Tongues	020610 00	Of bovine animals, fresh or chilled
10	020622 00	Livers	020610 00	Of bovine animals, fresh or chilled
11	020629 00	Other	020610 00	Of bovine animals, fresh or chilled
12	020641 00	Livers	020630 00	Of swine, fresh or chilled
13	020649 00	Other	020630 00	Of swine, fresh or chilled
14	020690	Other, frozen:	020680	Other, fresh or chilled:
15	020712 00	Not cut in pieces, frozen	020711 00	Not cut in pieces, fresh or chilled
16	020714 00	Cuts and offal, frozen	020713 00	Cuts and offal, fresh or chilled
17	020725 00	Not cut in pieces, frozen	020724 00	Not cut in pieces, fresh or chilled
18	020727 00	Cuts and offal, frozen	020726 00	Cuts and offal, fresh or chilled
19	020733 00	Not cut in pieces, frozen	020732 00	Not cut in pieces, fresh or chilled
20	021011 00	Hams, shoulders and cuts thereof, with bone in	021019 00	Other
21	021012 00	Bellies (streaky) and cuts thereof	021019 00	Other

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
22	0303 80	Livers and roes:	030311 00, 030319 00, 030321 00, 030322 00, 030329 00, 030331 00, 030332 00, 030333 00, 030342 00, 030343 00, 030344 00, 030345 00, 030346 00, 030349 00, 030350 00, 030360 00, 03037100, 030372 00, 030373 00, 030374 00, 030375 00, 030376 00, 030377 00, 030378 00, 30379	Sockeye salmon (red salmon) (Oncorhynchus nerka) , Other, Trout (Salmo trutta, Oncorhynchus, mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), Other, etc,
23	030420	Frozen fillets:	030410 00	Fresh or chilled
24	030611 00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	030621 00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)
25	030612	Lobsters (Homarus spp.)	030622 00	Lobsters (Homarus spp.)
26	030613	Shrimps and prawns:	030623	Shrimps and prawns
27	030614 00	Crabs	030624 00	Crabs
28	030619 00	Other, including flours, meals and pellets, of crustaceans, fit for human consumption.	030629 00	Other, including flours, meals and pellets, of crustaceans, fit for human consumption
29	030729 00	Other	030721 00	Live, fresh or chilled Scallops, including queen scallops etc.
30	030739	Other	030731 00	Live, fresh or chilled Mussels (Mytilus spp., Perna spp.):
31	030749	Other:	030741	Live, fresh and chilled Cuttle fish (Sepia officinalis, Rossia macrosoma etc
32	030759 00	Other	030751 00	Live, fresh or chilled Octopus (Octopus spp.):
33	030799	Other:	030791 00	Live, fresh or chilled Other, including flours, meals and pellets etc.
34	040221 00	Not containing added sugar or other sweetening matter	040210	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% or exceeding 1.5%
35	040291	Not containing added sugar or other sweetening matter:	040210 or 0402100	In powder, granules or other solid forms, of a fat content, by

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				weight, not exceeding 1.5% or exceeding 1.5%
36	040299	Other:	040210 or 04022100	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% or exceeding 1.5%
37	040310 00	Yogurt	040390	Other:
38	040520 00	Dairy spreads	04051000	Butter
39	040590	Other	04051000	Butter
40	040620 00	Grated or powdered cheese, of all kinds	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd
41	040630 00	Processed cheese, not grated or powdered	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd
42	040640 00	Blue-veined cheese	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd
43	040690 00	Other cheese	04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd
44	040811 00	Dried Egg yolks	04081900	Other
45	040891 00	Dried	04089900	Other
46	050690	Other	050610	Ossein and bones treated with acid
47	060390 00	Other	060310 00	Fresh
48	060499 00	Other	060491 00	Fresh
49	070990	Other: (Mixed vegetables)	070910 00, 070920 00, 070930 00, 070940 00, 070951 00, 070952 00, 070959 00, '070960	Globe artichokes, Asparagus Aubergines (egg-plants) Celery other than Celeriac Celery other than Celeriac etc.
50	071090 00	Mixtures of vegetables	071010 00, 071021 00, 071022 00, 071029 00, 071030 00, 071040 00, '071080	Potatoes, Leguminous vegetables shelled or unshelled, Peas (Pisum sativum), Beans (Vigna spp., Phaseolus spp.) etc.
51	071190	Other vegetables; Mixtures of vegetables	071120 00, 071130 00, 071140 00, 071151 00, 071159 00	Olives, Capers, Cucumbers and gherkins, Mushrooms and truffles etc.
52	071290	Other vegetables; Mixtures of vegetables	071220 00, 071231 00, 071232 00, 071233 00, 071239 00	Onions, Mushrooms of the genus Agaricus, Wood ears (Auricularia spp.) etc.
53	080111 00	Desiccated Coconuts	080119	Other such as fresh etc.
54	080122 00	Shelled Brazil nuts	080121 00	In shell

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
55	080132	Shelled Cashew nuts	080131 00	In shell
56	080212 00	Shelled Almonds	080211 00	In shell
57	080222 00	Shelled Hazelnuts or filberts	080221 00	In shell
58	080232 00	Shelled Walnuts	080231 00	In shell
59	080620	Dried Grapes etc.	080610 00	Fresh
60	081350	Mixtures of dried fruits	081310 00, 081320 00, 081330 00, '081340	Apricots, Prunes, Apples, Other fruit
61	090112 00	Decaffeinated Coffee not roasted	090111	Not decaffeinated Coffee not roasted
62	090121	Not-decaffeinated, Coffee roasted	090111, 090112 00	Decaffeinated and not decaffeinated Coffee not roasted
63	090122	Decaffeinated Coffee roasted	090111, 090112 00	Decaffeinated and not decaffeinated Coffee not roasted
64	090190	Other:	090111	Not decaffeinated Coffee not roasted
65	090230	Black tea (fermented) and partly fermented tea, in immediate packings of content not exceeding 3 kg	090210	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
66	090240	Other black tea (fermented) and other partly fermented tea	090210	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg
67	100630	Semi-milled or wholly milled rice, whether or not polished or glazed	100610	Rice in the husk (paddy or rough):
68	110720 00	Malt, Roasted	110710 00	Not roasted
69	120220	Shelled, whether or not broken Ground-nuts, not roasted or otherwise cooked	120210	In shell
70	121020 00	Hop cones, ground, powdered or in the form of pellets	121010 00	Hop cones, neither ground nor powdered nor in the form of pellets
71	150790	Other, Edible etc.	150710 00	Crude, whether or not degummed
72	150890	Other deodorised, edible etc.	150810 00	Crude
73	150990	Other, Edible etc.	150910 00	Virgin
74	151190	Other, Refinde Bleached Deodorised Palm Oil etc.	151110 00	Crude
75	151219	Other, Sunflower oil, edible grade etc.	151211	Crude oil:
76	151229	Other, Edible grade etc	151221 00	Crude oil, whether or not gossypol has been removed
77	151319 00	Other, Coconut (copra) oil and its fractions	151311 00	Crude oil
78	151329	Other: Palm kernel oil, Babassu Oil and fractions edible grade etc.	151321	Crude Oil: Palm kernel or babassu oil and fractions thereof
79	151419	Other: Refined colza oil Refined rapeseed oil of edible grade etc.	151411	Crude oil:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
80	151499	Other: Refined colza oil, Refined mustard oil of edible grade etc.	151491	Crude oil:
81	151519	Other: Linseed oil and its fractions	151511 00	Crude oil
82	151529	Other: Maize (corn) oil and its fractions:	151521 00	Crude oil
83	160249 00	Other, including mixtures Of swine:	160241 00, 160242 00	Hams and cuts thereof, Shoulders and cuts thereof
84	170191 00	Refined Sugar containing added flavouring or colouring matter	170111, 170112 00	Cane sugar: Beet sugar
85	170199	Other:	170111, 170112 00	Cane sugar: Beet sugar
86	170250 00	Chemically pure fructose	170260	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:
87	170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	170111, 170112 00	Cane sugar: Beet sugar
88	170390 10	Molasses, edible	170310 00	Cane molasses
89	180320 00	Wholly or partly defatted Cocoa paste	180310 00	Not defatted
90	190220	Stuffed pasta, whether or not cooked or otherwise prepared	190211 00, 190219 00	Uncooked pasta, not stuffed or otherwise prepared
91	190230	Other pasta , Dried etc.	190211 00, 190219 00	Uncooked pasta, not stuffed or otherwise prepared
92	200490 00	Other vegetables and mixtures of vegetables	200410 00	Potatoes
93	200590 00	Other vegetables and mixtures of vegetables	200510 00, 200520 00, 200540 00, 200551 00, 200559 00, 200560 00, 200570 00, 200580 00	Homogenised vegetables, Potatoes, Peas (pisum sativum), Beans (vigna spp. phaseolus spp.) etc
94	200819	Other, including mixtures:	200811 00	Ground-nuts
95	200892 00	Mixtures	200830, 200840 00, 200850 00, 200860 00, 200870 00, 200880 00	Citrus fruit, Pears, Apricots, Cherries etc.
96	200899	Other, Squash Orange	200830	Citrus fruit: Orange
97	200911 00	Frozen	200912 00, 200919 00	Not frozen, of a Brix value not exceeding 20; Other
98	210112 00	Preparations with a basis of extracts, essences, concentrates or with a basis of coffee	210111	Extracts, essences and concentrates

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
99	210120	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	210111	Extracts, essences and concentrates
100	210230 00	Prepared baking powders	210210, 210220 00	Active yeasts, Inactive yeasts; Other single cell microorganisms, dead
101	210390	Other, mixed condiments etc.	210310 00, 210320 00, 210330 00	Soya sauce, Tomato ketchup and other tomato sauces, Mustard flour and meal and prepared, mustard
102	220421	In containers holding 2 L or less: wine; grape must with fermentation etc.	220429	Other:
103	220510 00	In containers hold 2 L or less: Vermouth and other wine of fresh grapes etc.	220590 00	Other
104	220720 00	Ethyl alcohol and other spirits, denatured, of any strength	220710	Undenatured ethyl alcohol of an strength alcoholic by volume of 80% vol. or higher Rectified spirit
105	230910 00	Dog or cat food, put up for retail sale	230990	Other: not put up for retail sale
106	240120	Tobacco, partly or wholly stemmed or stripped	240110	Tobacco, not stemmed or stripped:
107	240130 00	Tobacco refuse	240110	Tobacco, not stemmed or stripped:
108	250410	Natural graphite in powder or in flakes	250490	Other:
109	251020	Ground: Natural calcium phosphates etc.	251010	Unground:
110	251319 00	Other	251311 00	Crude or in irregular pieces, including crushed pumice ("bimskies")
111	251512	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	251511 00	Crude or roughly trimmed
112	251612 00	Granite : Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	251611 00	Crude or roughly trimmed
113	251622 00	Sandstone: Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	251621 00	Crude or roughly trimmed
114	251820 00	Calcined or sintered dolomite	251810 00	Dolomite, not calcined or sintered
115	251830 00	Dolomite ramming mix	251810 00	Dolomite, not calcined or sintered
116	251990	Other	251910 00	Natural magnesium

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				carbonate (magnesite)
117	252020	Plasters:	252010	Gypsum; Anhydrite:
118	252100 10	Limestone flux (L.D. below 1% SiO ₂)	252100	Limestone flux; Limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
	252100 90	Other	252100	Limestone flux; Limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
120	252321 00	White cement, whether or not artificially coloured	252310 00	Cement clinkers
	252329	Other:	252310 00	Cement clinkers
122	252330 00	Aluminous cement :	252310 00	Cement clinkers
123	252390	Other hydraulic cements:	252310 00	Cement clinkers
124	252520	Mica powder:	252510	Crude mica and mica rifted into sheets or splittings:
	252530	Mica waste:	252510	Crude mica and mica rifted into sheets or splittings:
126	252620 00	Natural steatite, whether or not roughly trimmed or merely cut Crushed or powdered etc.	252610	Not crushed, not powdered:
127	252922 00	Containing by weight more than 97% of calcium fluoride	252921 00	Containing by weight 97% or less of calcium fluoride
128	260112	Agglomerated:Iron ores and concentrates	260111	Non-agglomerated:
129	261310 00	Roasted Molybdenum ores and concentrates	261390 00	Other
130	270120	Briquettes, ovoids and similar solid fuels manufactured from coal:	270119	Other coal:
	270820 00	Pitch coke	270810	Pitch:
132	271111 00	Liquified Natural gas	271121 00	Natural gas
133	271112 00	Propane	271129 00	Other
134	271113 00	Butanes	271129 00	Other
135	271114 00	Ethylene, propylene, butylene and butadiene	271129 00	Other
	271119 00	Other	271129 00	Other
137	271220 10	Chlorinated paraffin wax	271220 90	Other
138	271312 00	Calcined Petroleum coke	271311 00	Not calcined
139	280910 00	Diphosphorus pentaoxide	280920	Phosphoric acid and polyphosphoric acids:
	281129	Other Sulphur trioxide (281129 50)	281123 00	Sulphur dioxide
141	281420 00	Ammonia in aqueous solution	281410 00	Anhydrous ammonia
142	281512 00	In aqueous solution (sodalys or liquid soda)	281511	Solid Sodium hydroxide (caustic soda)

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
143	282420 00	Red lead and orange lead	282410	Lead monoxide (litharge, massicot):
144	282990	Other: Perchlorates	282911 00	Chlorates of sodium
145	282911 00	Chlorates of sodium	282990	Other: Perchlorates
146	282990	Other: Perchlorates	282919 00	Barium chlorate
147	282990	Other: Perchlorates	282919 00	Potassium chlorate
148	282990	Other: Perchlorates	282919 00	Magnesium chlorate
149	282919 00	Barium chlorate	282990	Other: Perchlorates
150	282919 00	Potassium chlorate	282990	Other: Perchlorates
151	282919 00	Magnesium chlorate	282990	Other: Perchlorates
152	282990	Other: Perchlorates	282919 00	Other chlorates
153	282919 00	Other chlorates	282990	Other: Perchlorates
154	283090	Other- Polysulphides	283010 00	Sodium sulphides
155	283090	Other- Polysulphides	283020 00	Zinc sulphide
156	283090	Other- Polysulphides	283030 00	Cadmium sulphide
157	283230	Thiosulphates:	283210, 283220	Sodium sulphites and Other sulphites
158	283319	Other:Sodium hydrogen sulphate (acid sulphate) etc.	283311 00	Disodium sulphate
159	283330	Alums:	283321 00	Other sulphates:
160	283340 00	Peroxosulphates (persulphates)	283311 00, 283321 00	Disodium sulphate, Other sulphates
161	283421 00 ,283429	Nitrates Of potassium and others	283410	Nitrites:
162	283522 00	Phosphates Of mono-or disodium	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
163	283523 00	Phosphates Of trisodium	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
164	283524 00	Phosphates Of potassium	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
165	283525 00	Phosphates Calcium hydrogenorthophosphate ("dicalcium phosphate")	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
166	283526	Other phosphates of calcium:	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
167	283529	Other - Magnesium phosphate, monobasic, Magnesium phosphate, dibasic etc.	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
168	283531 00	Sodium triphosphate (sodium tripolyphosphate)	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)
169	283539 00	Other phosphates	283510	Phosphinates (hypophosphites) and phosphonates (phosphites)

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
170	283720	Complex cyanides (Sodium ferrocyanide) (Sodium nitroprusside)	283711 00	Cyanides and cyanide oxides Of sodium
171	283720	Complex cyanides - others	283719	Other Cyanides and cyanide oxides
172	283911 00	Sodium metasilicates	283919 00	Other Sodium silicate
173	284030 00	Peroxyborates (perborates)	284011 00, 284019 00, 284020	Disodium tetraborate (refined borax): Anhydrous, Other, Other borates
174	284321 00	Silver nitrate	284310	Colloidal precious metals of Silver(284310 20)
175	284329 00	Other compounds of Silver	284310	Colloidal precious metals of Silver(284310 20)
176	284330 00	Gold compounds	284310	Colloidal precious metals of Gold (284310 20)
177	290211 00	Cyclohexane	290220	Chemically pure Benzene
178	290260 00	Ethylbenzene	290121, 290220	Ethylene (290121), Benzene (290220)
179	290270 00	Cumene	290122, 290220	Propylene (290122), Benzene (290220)
180	290723 00	4,4-isopropylidenediphenol (bis phenol A, diphenylolpropane) and its salts	290711, 291411	Phenol (hydroxybenzene) (290711) Acetone(291411)
181	291529 20	Magnesium acetate	291521, 290121	Acetic acid(291521) Ethylene (290121)
182	291531 00	Ethyl acetate	291521, 290121	Acetic acid(291521) Ethylene (290121)
183	291532 00	Vinyl acetate	291521, 290121	Acetic acid(291521) Ethylene (290121)
184	291533 00	<i>n</i> - butyl acetate	291511	Formic acid
185	291539 10	Benzyl acetate	291511	Formic acid
186	291539 20	Bornyl acetate and iso bornyl acetate	291511	Formic acid
187	291539 30	Linalyl acetate	291511	Formic acid
188	291539 40	Methyl acetate	291511	Formic acid
189	291539 50	Phenyl propyl acetate	291511	Formic acid
190	291539 60	Terpinyl acetate	291511	Formic acid
191	291539 90	Other	291511	Formic acid
192	291612 10	Butyl acrylate	290513, 290516, 290712, 291512, 3807, 291611.	BUTAN-1-OL (290513), OCTANOL (290516), CRESOLS & THEIR SALTS (290712), SALTS OF FORMIC ACIDS (291512), WOOD CREOSOTE (3807), ACRYLIC ACID & ITS SALTS (291611)
193	291739 10	Dibutyl phthalate	291735, 2905	Phthalic anhydride (291735)

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				Acyclic alcohols (2905)
194	291739 20	Dioctyl phthalate	291735, 2905	Phthalic anhydride (291735) Acyclic alcohols (2905)
195	291739 30	Phthalic acid	291735, 2905	Phthalic anhydride (291735) Acyclic alcohols (2905)
196	291739 40	Dimethyl phthalate	291735, 2905	Phthalic anhydride (291735) Acyclic alcohols (2905)
197	291739 50	Trimellitic anhydride	291735, 2905	Phthalic anhydride (291735) Acyclic alcohols (2905)
198	291739 60	Isophthalic acid	291735, 2905	Phthalic anhydride (291735) Acyclic alcohols (2905)
199	291739 90	Other	291735, 2905	Phthalic anhydride (291735) Acyclic alcohols (2905)

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
200	2934 99 00	Other	2501, 280519, 280610, 281511, 282736, 283640, 290230, 290330, 290410, 290511, 290512, 290721, 291413, 291439, 291524, 291539, 291711, 291719, 292111, 293090, 293213, 380110, 380210, 381512, 381590, 382339, 391231, 392390, 470429, 293410	Salt (2501) Alkali or alkaline-earth metals(280519) Hydrogen chloride (280610) Solid Sodium hydroxide (281511) Zinc(282736) Potassium carbonates(283640) Toluene(290230) Derivatives containing only sulpho groups, their salts and ethyl esters(290410) Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons(290330) Methanol(290511) Propan-1-ol (290512) Resorcinol (290721) 4-Methylpentan-2-one(291413) Other Aromatic ketones without other oxygen function(291439) Acetic anhydride(291524) Other Esters of acetic acid (291539) Oxalic acid (291711) Other Acyclic polycarboxylic acids(291719) Methylamine, di- or trimethylamine (292111) Other Organo-sulphur compounds(293090) Furfuryl alcohol and tetrahydrofurfuryl alcohol(293213) Artificial graphite(380110) Activated carbon(380210) With precious metal or precious metal compounds as the active substance(381512) Other Reaction initiators(381590) Carboxymethylcellulose (391231) Other Articles for the

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				conveyance or packing of goods(392390) Chemical wood pulp(470429) Nucleic acids :Compounds containing an unfused thiazole ring(293410)
201	300290	Other: Human blood, Animal blood prepared for therapeutic, prophylactic or diagnostic uses etc.	300210	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes
202	321310 00	Colours in sets	321390 00	Other
203	340220	Preparations put up for retail sale	340211	Anionic Organic surface-active agents, whether or not put up for retail sale
204	340311 00	Preparations for the treatment Of textile materials, leather, furskins or other materials	2915, 340399	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (2915) Other Lubricating

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				preparations (340399)
205	340319 00	Other	2915, 340399	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (2915) Other Lubricating preparations (340399)
206	340391 00	Preparations for the treatment Of textile materials, leather, furskins or other materials	2915, 340399	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (2915) Other Lubricating preparations (340399)
207	350211 00	Dried Egg albumin	350219 00	Other
208	370390	Other:	370310	In rolls of a width exceeding 610 mm:
209	380120 00	Colloidal or semi-colloidal graphite	380110 00	Artificial graphite
210	380130 00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	380110 00	Artificial graphite
211	380190 00	Other	380110 00	Artificial graphite
212	380620 00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	380610	Rosin and resin acids:
213	380630 00	Easter gums	380610	Rosin and resin acids:
214	382370	Industrial fatty alcohols:	382311	Industrial monocarboxylic fatty acids; acid oils from refining
215	391910 00	In rolls of a width not exceeding 20 cm	391990	Other:
216	400270 00	Ethylene propylene non conjugated diene rubber (EPDM)	400220	Butadiene rubber (BR)
217	400912 00	Not reinforced or otherwise combined with other materials:- With fittings	400911 00	Without fittings
218	400922 00	Reinforced or otherwise combined only with metal - With fittings	400921 00	Without fittings

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
219	400932 00	Reinforced or otherwise combined only with textile materials - With fittings	400931 00	Without fittings
220	400942 00	Reinforced or otherwise combined with other materials - With fittings	400941 00	Without fittings
221	410221	Raw skins of sheep or lambs etc. Pickled:	410210	With wool on:
222	410229	Raw skins of sheep or lambs etc. Other:	410210	With wool on:
223	410441 00	Full grains, unsplit; Grain splits	410411 00	In the wet state (including wet-blue)- Full grains, unsplit; Grain splits
224	410449 00	Other	410419 00	In the wet state (including wet-blue)- Other
225	410530 00	In the dry state (crust)	410510 00	In the wet state (including wet-blue)
226	410622 00	Of goats or kids In the dry state (crust)	410621 00	In the wet state (including wet-blue)
227	410632 00	Of swine In the dry state (crust)	410631 00	In the wet state (including wet-blue)
228	410692 00	Other-In the dry state (crust)	410691 00	In the wet state (including wet-blue)
229	410712 00	Grain splits	410711 00	Full grains, unsplit
230	410719 00	Other	410711 00	Full grains, unsplit
231	410792 00	Grain splits	410791 00	Full grains, unsplit
232	410799 00	Other	410791 00	Full grains, unsplit
233	411520	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; Leather dust, powder and flour	411510 00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls
234	430230 00	Whole skins and pieces or cuttings thereof, assembled	430220 00	Other pieces or cuttings, not assembled
235	441029 00	Other	441021 00	Unworked or not further worked than sanded
236	441032	Surface-covered with melamine impregnated paper	441031	Other wood Unworked or not further worked than sanded:
237	441033	Surface-covered with decorative laminates of plastics	441031	Other wood Unworked or not further worked than sanded:
238	441039	Other:	441031	Other wood Unworked or not further worked than sanded:
239	441090	Other: Plastic laminated sheets and others	441031	Other wood Unworked or not further worked than sanded:
240	441119	Other:	441111	Fibreboard of a density exceeding 0.8

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				g/cm ³ Not mechanically worked or surface covered:
241	441129	Other:	441121	Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ Not mechanically worked or surface covered:
242	441139	Other:	441131	Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5g/cm ³ Not mechanically worked or surface covered:
243	441191	Not mechanically worked or surface covered:	441191	Not mechanically worked or surface covered:
244	450190 00	Other	450110 00	Natural cork, raw or simply prepared
245	470321 00	Semi-bleached or bleached Coniferous	470311 00	Unbleached Coniferous
246	470329 00	Semi-bleached or bleached Non-Coniferous	470319 00	Unbleached Non-coniferous
247	470421 00	Semi-bleached or bleached Coniferous	470411 00	Unbleached Coniferous
248	470429 00	Semi-bleached or bleached Non-Coniferous	470419 00	Unbleached Non-Coniferous
249	480262	In sheets with one side not exceeding 435 mm and the other side not exceeding 29 mm in the unfolded state	480261	In rolls:
250	480269	Other:	480261	In rolls:
251	480419 00	Kraftliner Other	480411 00	Unbleached Kraftliner
252	480429 00	Sack kraft paper Other	480421 00	Unbleached Sack kraft paper
253	480439 00	Other kraft paper and paperboard weighing 150 g/m ² or less Other	480431 00	Other kraft paper and paperboard weighing 150 g/m ² or less Unbleached
254	480442 00	Bleached uniformly throughout the mass Other kraft paper and paperboard weighing etc.	480441 00	Unbleached Other kraft paper and paperboard weighing etc.
255	480449 00	Other	480441 00	Unbleached Other kraft paper and paperboard weighing etc.
256	480452 00	Bleached uniformly throughout the mass Other kraft paper and paperboard weighing etc.	480451 00	Unbleached Other kraft paper and paperboard weighing etc.
257	480451 00	Unbleached	480451 00	Unbleached Other kraft paper and paperboard weighing

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
258	481014	In sheets with one side not exceeding 435 mm and the other side not exceeding 29 mm in the unfolded state etc.	481013	In rolls:Paper and paperboard of a kind used for writing, printing or other graphic purposes etc.
259	481019	Other:	481013	In rolls:Paper and paperboard of a kind used for writing, printing or other graphic purposes etc.
260	481310 00	In the form of booklets or tubes	481320 00	In rolls of a width not exceeding 5 cm
261	481390	Other:	481320 00	In rolls of a width not exceeding 5 cm
262	510121 00	Shorn wool	510111 00, 510119 00	Greasy, including fleece-washed wool Shorn wool
263	510129 00	Other	510111 00, 510119 00	Greasy, including fleece-washed wool Other
264	510130 00	Carbonised	510111 00, 510119 00	Greasy, including fleece-washed wool other
266	520420	Put up for retail sale:	520411	Not put up for retail sale:
267	520821	Bleached Plain weave, weighing not more than 100 etc.	520811	Unbleached: Plain weave, weighing not more than 100
268	520822	Plain weave, weighing more than 100 g/m ² :	520812	Plain weave, weighing more than 100 g/m ² :
269	520823	3-thread or 4-thread twill, including cross	520813	3-thread or 4-thread twill, including cross twill
270	520851	Printed Plain weave, weighing not more than 100 g/m ² :	520811, 520821	Unbleached: Plain weave, weighing not more than 100, or Bleached Plain weave, weighing not more than 100 etc.
271	520852	Printed Plain weave, weighing more than 100 g/m ² :	520812	Plain weave, weighing more than 100 g/m ² :
272	520853	Printed 3-thread or 4-thread twill, including cross twill:	520813	3-thread or 4-thread twill, including cross twill
273	520921	Bleached Plain weave:	520911	Unbleached Plain weave:
274	520922	Bleached 3-thread or 4-thread twill, including cross twill	520912	3-thread or 4-thread twill, including cross twill
275	520929	Bleached Other fabrics:	520919 00	Other fabrics
276	520931	Dyed Plain weave:	520911	Unbleached Plain weave:
277	520932	Dyed 3-thread or 4-thread twill, including cross	520912	3-thread or 4-thread twill, including cross twill
278	520939	Dyed Other fabrics:	520919 00	Other fabrics
279	521021	Bleached Plain weave:	521011	Unbleached Plain weave:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
280	521022	Bleached 3-thread or 4-thread twill, including cross twill	521012	Unbleached 3-thread or 4-thread twill, including cross twill:
281	521029	Bleached Other fabrics:	521019 00	Unbleached Other fabrics:
282	521031	Dyed Plain weave:	521011	Unbleached Plain weave:
283	521022	Dyed 3-thread or 4-thread twill, including cross twill	521012	Unbleached 3-thread or 4-thread twill, including cross twill:
284	521029	Dyed Other fabrics:	521019 00	Unbleached Other fabrics:
285	521121	Bleached Plain weave:	521111	Unbleached Plain weave:
286	521122	Bleached 3-thread or 4-thread twill, including cross	521112	Unbleached 3-thread or 4-thread twill, including cross twill:
287	521129	Bleached Other fabrics:	521119 00	Unbleached Other fabrics
288	521131	Dyed Plain weave:	521111	Unbleached Plain weave:
289	521132	Dyed 3-thread or 4-thread twill, including cross	521112	Unbleached 3-thread or 4-thread twill, including cross twill:
290	521139	Dyed Other fabrics:	521119 00	Unbleached Other fabrics
291	521212 00	Bleached	521211 00	Unbleached
292	521213 00	Dyed	521211 00	Unbleached
293	521215 00	Printed	521211 00	Unbleached
294	521222 00	Bleached	521221 00	Unbleached
295	521223 00	Dyed	521221 00	Unbleached
296	521225 00	Printed	521221 00	Unbleached
297	531090	Other Bleached etc.	531010	Unbleached:
298	540824	Printed:	540821	Unbleached or Bleached:
299	540774 00	Printed	540710	Unbleached: Woven fabrics obtained from high tenacity of polyesters:
300	540784	Printed:	540781	Unbleached or bleached:
301	540794 00	Printed	540791	Unbleached or bleached:
302	540822	Dyed:	540821	Unbleached or Bleached:
303	540824	Printed:	540821	Unbleached or Bleached:
304	540832	Dyed:	540831	Unbleached or bleached:
305	540834	Printed:	540831	Unbleached or bleached:
306	550942	Multiple (folded) or cabled yarn:	550911 00, 550921 00 , 550931 00, 550941	Single yarn,
307	551012	Multiple (folded) or cabled yarn:	551011	Single yarn:
308	551219	Other: dyed, etc	551211	Unbleached or bleached:
309	551229	Other: dyed, etc	551221	Unbleached or bleached:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
310	551299	Other: dyed, etc	551291	Unbleached or bleached:
311	551321 00	Dyed Of polyester staple fibres, plain weave	551311	Of polyester staple fibres, plain weave: Unbleached or bleached:
312	551322 00	Dyed 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	551312	Unbleached or bleached 3-thread of 4-thread twill, including cross twill, of polyester staple fibres:
313	551323 00	Other woven fabrics of polyester staple fibres	551319	Unbleached or bleached Other woven fabrics:
314	551341 00	Of polyester staple fibres, plain weave	551311	Of polyester staple fibres, plain weave: Unbleached or bleached:
315	551342 00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	551312	Unbleached or bleached 3-thread of 4-thread twill, including cross twill, of polyester staple fibres:
316	551343 00	Other woven fabrics of polyester staple	551333 00	Unbleached or bleached Other woven fabrics of polyester staple fibres
317	551349 00	Other woven fabrics	551319	Unbleached or bleached Other woven fabrics:
318	551421 00	Of polyester staple fibres, plain weave	551411	Unbleached or bleached: Of polyester staple fibres, plain weave:
319	551422 00	3-thread or 4-thread twill, including cross	551412	3-thread or 4-thread twill, including cross
320	551423 00	Other woven fabrics of polyester staple	551413	Unbleached or bleached Other woven fabrics of polyester staple
321	551429 00	Other woven fabrics	551419	Unbleached or bleached Other:
322	551441 00	Of polyester staple fibres, plain weave	551412	3-thread or 4-thread twill, including cross
323	551442 00	3-thread or 4-thread twill, including cross	551413	Unbleached or bleached Other woven fabrics of polyester staple
324	551443 00	Other woven fabrics of polyester staple	551419	Unbleached or bleached Other:
325	551612 00	Dyed	551611	Unbleached or bleached:
326	551614	Printed:	551611	Unbleached or bleached:
327	580219	Other:	580211 00	Unbleached
328	600522 00	Dyed	600521 00	Unbleached or bleached
329	600524 00	Printed	600521 00	Unbleached or

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				bleached
330	600542 00	Dyed	600541 00	Unbleached or bleached
331	600544 00	Printed	600541 00	Unbleached or bleached
332	600622 00	Dyed	600621 00	Unbleached or bleached
333	600624 00	Printed	600621 00	Unbleached or bleached
334	600632 00	Dyed	600631 00	Unbleached or bleached
335	600634 00	Printed	600631 00	Unbleached or bleached
336	600642 00	Dyed	600641 00	Unbleached or bleached
337	600644 00	Printed	600641 00	Unbleached or bleached
338	630221 00	Other bed linen, printed Of cotton	630231 00	Other bed linen: Of cotton
339	630222 00	Other bed linen, printed Of man-made fibres	630232 00	Other bed linen: Of man-made fibres
340	630229 00	Other bed linen, printed Of other textile materials	630239 00	Other bed linen: Of other textile materials
341	6807 90	Other:	6807 10	In rolls:
342	6809 11 00	Faced or reinforced with paper or paperboard	6809 19 00	Other
343	700992 00	Framed	700991 00	Unframed
344	701940 00	Woven fabrics of rovings	701912 00	Rovings
345	701951 00	Of a width not exceeding 30 cm	701990 10	Glass wool/ glass fibre
346	701952 00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	701990 10	Glass wool/ glass fibre
347	701959 00	Other	701990 10	Glass wool/ glass fibre
348	701990	Other	701990 10	Glass wool/ glass fibre
349	710122 00	Worked	710121 00	Unworked
350	710221	Unworked or simply sawn, cleaved or bruted	710210 00	Unsorted
351	710229	Other:	710210 00	Unsorted
352	710231 00	Unworked or simply sawn, cleaved or bruted	710210 00	Unsorted
353	710239	Other:	710210 00	Unsorted
354	710391 00	Otherwise worked:	710310	Unworked or simply sawn or roughly shaped
355	710420 00	Other, unworked or simply sawn or roughly shaped	710410 00	Piezo-electric quartz
356	710692	Semi-manufactured:	710691 00	Unwrought
357	710813 00	Other semi-manufactured forms	710812 00	Other unwrought forms
358	711019 00	Other	711011 10	Unwrought
359	711029 00	Other	711021 00	Unwrought or in powder form

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
360	711039 00	Other	711031 00	Unwrought or in powder form
361	711049 00	Other	711041 00	Unwrought or in powder form
362	720826	Of a thickness of 3 mm or more but less than 4.75 mm:	720825	Of a thickness of 4.75 mm or more:
363	720827	Of a thickness of less than 3 mm:	720825, 720826	Of a thickness of 4.75 mm or more:and Of a thickness of 3 mm or more but less than 4.75 mm:
364	720837	Of a thickness of 4.75 mm or more but not exceeding	720836	Of a thickness exceeding 10 mm:
365	720838	Of a thickness of 3 mm or more but less than 4.75 mm:	720836, 720837	Of a thickness exceeding 10 mm:and Of a thickness of 4.75 mm or more but not exceeding
366	720839	Of a thickness of less than 3 mm:	720836, 720837, 720838	Of a thickness exceeding 10 mm:and Of a thickness of 4.75 mm or more but not exceeding and Of a thickness of 3 mm or more but less than 4.75 mm:
367	720852	Of a thickness of 4.75 mm or more but not exceeding 10 mm:	720851	Of a thickness exceeding 10 mm:
368	720853	Of a thickness of 3 mm or more but less than 4.75 mm:	720851, 720852,	Of a thickness exceeding 10 mm: and Of a thickness of 4.75 mm or more but not exceeding 10 mm:
369	720854	Of a thickness of less than 3 mm:	720851, 720852, 720853	Of a thickness exceeding 10 mm: and Of a thickness of 4.75 mm or more but not exceeding 10 mm:and Of a thickness of 3 mm or more but less than 4.75 mm:
370	720916	Other	720915	In coils, not further worked than coldrolled (cold-reduced):
371	720917	Other	720915, 720916	In coils, not further worked than coldrolled (cold-reduced): and Others
372	720918	Of a thickness of less than 0.5 mm:	720915, 720916, 720917,	In coils, not further worked than coldrolled (cold-reduced): and Others and Of a thickness of less than 0.5 mm:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
373	720925	Of a thickness of 3 mm or more:	720915, 720916, 720917,720918	In coils, not further worked than coldrolled (cold-reduced): and Others and Of a thickness of less than 0.5 mm:
374	720926	Of a thickness exceeding 1 mm but less than 3 mm:	720915, 720916, 720917,720918, 720925	In coils, not further worked than coldrolled (cold-reduced): and Others and Of a thickness of less than 0.5 mm: and Of a thickness of 3 mm or more: etc
375	720927	Of a thickness of 0.5 mm or more but not exceeding 1 mm:	720915, 720916, 720917,720918, 720925 ,720926	In coils, not further worked than coldrolled (cold-reduced): and Others and Of a thickness of less than 0.5 mm: and Of a thickness of 3 mm or more: etc
376	720928	Of a thickness of less than 0.5 mm:	720915, 720916, 720917,720918, 720925 , 720927	In coils, not further worked than coldrolled (cold-reduced): and Others and Of a thickness of less than 0.5 mm: and Of a thickness of 3 mm or more: etc
377	721119	Other:	721114	Other, of a thickness of 4.75 mm or more:
378	721720	Plated or coated with zinc:	721710	Not plated or coated, whether or not polished:
379	721730	Plated or coated with other base metals:	721710	Not plated or coated, whether or not polished:
380	721790	Other:	721710	Not plated or coated, whether or not polished:
381	721899	Other: billets, etc	721810 10	Ingots and other primary forms
382	721921	Not further worked than hot-rolled, not in coils:	721911	Of a thickness exceeding 10 mm: etc
383	721922	Of a thickness of 4.75 mm or more but not exceeding	721911, 721921	Of a thickness exceeding 10 mm: etc
384	721923	Of a thickness of 3 mm or more but less than 4.75 mm:	721911, 721921, 721922	Of a thickness exceeding 10 mm: etc
385	721924	Of a thickness of less than 3 mm:	721911, 721921, 721922, 721923	Of a thickness exceeding 10 mm: etc
386	721931	Of a thickness of 4.75 mm or more:	721911, 721921, 721922, 721923, 721924	Of a thickness exceeding 10 mm: etc

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
387	721932	Of a thickness of 3 mm or more but less than 4.75 mm:	721911, 721921, 721922, 721923, 721924, 721931	Of a thickness exceeding 10 mm: etc
388	721933	Of a thickness exceeding 1 mm but less than 3 mm:	721911, 721921, 721922, 721923, 721924, 721931, 721932	Of a thickness exceeding 10 mm: etc
389	721934	Of a thickness of 0.5 mm or more but not exceeding 1 mm:	721911, 721921, 721922, 721923, 721924, 721931, 721932, 721933	Of a thickness exceeding 10 mm: etc
390	721935	Of a thickness of less than 0.5mm:	721911, 721921, 721922, 721923, 721924, 721931, 721932, 721933, 721934	Of a thickness exceeding 10 mm: etc
391	721990	Other:	721911, 721921, 721922, 721923, 721924, 721931, 721932, 721933, 721934, 721935	Of a thickness exceeding 10 mm: etc
392	722012	Of a thickness of less than 4.75 mm:	722011	Of a thickness of 4.75 mm or more:
393	722020	Not further worked than cold-rolled (cold-reduced):	722011	Of a thickness of 4.75 mm or more:
394	722090	Other:	722011	Of a thickness of 4.75 mm or more:
395	722490	Other:	722410 00	Ingots and other primary forms
396	731511 00	Roller chain	731519 00	Parts
397	731581 00	Stud-link	731590 00	Other parts
398	731582 00	Other, welded link	731590 00	Other parts
399	731589 00	Other	731590 00	Other parts
400	732111	For gas fuel or for both gas and other fuels:	732190 00	Parts
401	732112	For liquid fuel:	732190 00	Parts
402	732113	For solid fuel:	732190 00	Parts
403	732181 00	For gas fuel or for both gas and other fuels	732190 00	Parts
404	732182 00	For liquid fuel	732190 00	Parts
405	732183	For solid fuel:	732190 00	Parts
406	732410 00	Sinks and wash basins, of stainless steel Baths:	732490 00	Other, including parts
407	732421 00	Of cast iron, whether or not enamelled	732490 00	Other, including parts
408	732429 00	Other	732490 00	Other, including parts
409	740911 00	In coils	740919 00	Other
410	740921 00	In coils	740929 00	Other
411	740931 00	In coils	740939 00	Other
412	821110 00	Sets of assorted articles	821194 00	Blades
413	821191 00	Table knives having fixed blades	821194 00	Blades
414	821192 00	Other knives having fixed blades	821194 00	Blades

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
415	821193	Knives having other than fixed blades:	821194 00	Blades
416	821110 00	Sets of assorted articles	821195 00	Handles of base metal
417	821191 00	Table knives having fixed blades	821195 00	Handles of base metal
418	821192 00	Other knives having fixed blades	821195 00	Handles of base metal
419	821193	Knives having other than fixed blades:	821195 00	Handles of base metal
420	821210	Razors	821290 00	Other parts
421	821220	Safety razor blades, including razor blade, blanks in strips	821290 00	Other parts
422	830110 00	Padlocks	830160 00	Parts
423	830120 00	Locks of a kind used for motor vehicles	830160 00	Parts
424	830130 00	Locks of a kind used for furniture	830160 00	Parts
425	830140	Other locks	830160 00	Parts
426	830150 00	Clasps and frames with clasps, incorporating locks	830160 00	Parts
427	831110 00	Coated electrodes of base metal, for electric arc-welding	831190 00	Other, including parts
428	831120 00	Cored wire of base metal, for electric arcwelding	831190 00	Other, including parts
429	831130	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	831190 00	Other, including parts
430	840110 00	Nuclear reactors	840140 00	Parts of nuclear reactors
431	840211 00	Watertube boilers with a steam production exceeding 45 t per hour	840290	Parts
432	840212 00	Water tube boilers with a steam production not exceeding 45 t per hour	840290	Parts
433	840219	Other vapour generating boilers, including hybrid boilers	840290	Parts
434	840310 00	Boilers	840390 00	Parts
435	840510	Producer gas or water gas generators,	840590 00	Parts
436	840610 00	Turbines for marine propulsion	840690 00!	Parts
		Other turbines:		
437	840681 00	Of an output exceeding 40 MW	840690 00!	Parts
438	840682 00	Of an output not exceeding 40 MW	840690 00!	Parts
439	840690 00!	Parts	840690 00!	Parts
440	841011 00	Of a power not exceeding 1,000 kW	841090 00	Parts, including regulators

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
441	841012	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	841090 00	Parts, including regulators
442	841013	Of a power exceeding 10,000 kW:	841090 00	Parts, including regulators
		Turbo-jets:		
443	841111 00	Of a thrust not exceeding 25 kN	841191 00	Parts:Of turbo-jets or turbo-propellers
444	841112 00	Of a thrust exceeding 25 kN	841191 00	Parts:Of turbo-jets or turbo-propellers
		Turbo-propellers:		
445	841121 00	Of a power not exceeding 1,100 kW	841191 00	Parts: Of turbo-jets or turbo-propellers
446	841122 00	Of a power exceeding 1,100 kW	841191 00	Parts: Of turbo-jets or turbo-propellers
		Other gas turbines:		
447	841182	Of a power exceeding not 5,000 kW	841199 00	Parts: Other
448	841210 00	Reaction engines other than turbo-jets	841290	Parts:
		Hydraulic power engines and motors:		
449	841221 00	Linear acting (cylinders)	841290	Parts:
450	841229	Other:	841290	Parts:
		Pneumatic power engines and motors:		
451	841231 00	Liner acting (cylinders)	841290	Parts:
452	841239 00	Other	841290	Parts:
453	841280	Other:	841290	Parts:
		Steam or other vapour power:		
454	841381	Pumps:	841391	Parts of pumps

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
455	841382 00	Liquid elevators	841392 00	Parts: Of liquid elevators
456	841410 00	Vacuum pumps	841490	Parts:
457	841420	Hand or foot-operated air pumps:	841490	Parts:
458	841430 00	Compressors of a kind used in refrigerating equipment	841490	Parts:
459	841440	Air compressors mounted on a wheeled chassis for towing:	841490	Parts:
		Fans:		
460	841451	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:	841490	Parts:
461	841459	Other:	841490	Parts:
462	841460 00	Hoods having a maximum horizontal side not exceeding 120 cm	841490	Parts:
463	841480	Other:	841490	Parts:
464	841480 19	Other	841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan
465	841480 20	0-piston generators for gas turbine	841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan
466	841480 30	Turbo charger	841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan
467	841480 90	Other	841490	Parts of air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan
468	841510	Window or wall types, self-contained or "split-system"	841590 00	Parts
469	841520	Of a kind used for persons, in motor vehicles:	841590 00	Parts
		Other:	841590 00	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
470	841581	Incorporating a refrigerating unit and a valve for reversal of the cooling or heat cycle (reversible heat pumps):	841590 00	Parts
471	841582	Other, incorporating a refrigerating unit:	841590 00	Parts
472	841583	Not incorporating a refrigerating unit:	841590 00	Parts
473	841610 00	Furnace burners for liquid fuel	841690 00	Parts
474	841620 00	Other furnace burners, including combination burners	841690 00	Parts
475	841630 00	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	841690 00	Parts
476	841710 00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	841790 00	Parts
477	841720 00	Bakery ovens, including biscuit ovens	841790 00	Parts
478	841780	Other:	841790 00	Parts
479	841810	Combined refrigerator-freezers, fitted Refrigerators, household type:	841891 00 & 841899 00	Parts:
480	841821 00	Compression-type	841891 00 & 841899 00	Parts:
481	841822 00	Absorption-type, electrical	841891 00 & 841899 00	Parts:
482	841829 00	Other	841891 00 & 841899 00	Parts:
483	841830	Freezers of the chest type, not exceeding 800 L capacity:	841891 00 & 841899 00	Parts:
484	841840	Freezers of the upright type, not exceeding 900 L capacity:	841891 00 & 841899 00	Parts:
485	841850 00	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	841891 00 & 841899 00	Parts:
486	841861 00	Compression type units whose condensers are heat exchangers	841891 00 & 841899 00	Parts:
487	841869	Other	841891 00 & 841899 00	Parts:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
488	841911	Instantaneous gas water heaters:	841990	Parts:
489	841919	Other:	841990	Parts:
490	841920	Medical, surgical or laboratory sterilisers:	841990	Parts:
		Dryers:	841990	Parts:
491	841931 00	For agricultural products	841990	Parts:
492	841932 00	For wood, paper pulp, paper or paperboard	841990	Parts:
493	841939 00	Other	841990	Parts:
494	841940	Distilling or rectifying plant:	841990	Parts:
495	841950	Heat exchange units:	841990	Parts:
496	841960 00	Machinery for liquifying air or gas Other machinery, plant and equipment:	841990	Parts:
497	841981	For making hot drinks or for cooking or heating food:	841990	Parts:
498	841989	Other:	841990	Parts:
499	842010 00	Calendering or other rolling machines	842091 00 & 842099 00	Parts:
		Centrifuges, including centrifugal dryers:		
500	842111 00	Cream separators	842191 00	Parts:Of centrifuges, including centrifugal dryers
501	842112 00	Clothes-dryers	842191 00	Parts:Of centrifuges, including centrifugal dryers
502	842119	Other	842191 00	Parts:Of centrifuges, including centrifugal dryers
		Filtering or purifying machinery and apparatus for liquids:		
503	842121	For filtering or purifying water :	842199 00	Parts:Other
504	842121 10	Ion exchanger plant or apparatus	842199	Parts of centrifuges
505	842121 20	Household type filters	842199	Parts of centrifuges
506	842121 90	Other	842199	Parts of centrifuges
507	842122 00	For filtering or purifying beverages than water	842199 00	Parts:Other
508	842123 00	Oil or petrol-filters for internal combustion engines	842199 00	Parts:Other
509	842129 00	Other	842199 00	Parts:Other
		Filtering or purifying machinery and aparatus for liquids:	842199 00	Parts:Other

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
510	842131 00	Intake air filters for internal combustion engines	842199 00	Parts:Other
511	842139	Other:	842199 00	Parts:Other
512	842211 00	Of the household type	842290	Parts:Parts:
513	842219 00	Other	842290	Parts:Parts:
514	842220 00	Machinery for cleaning or drying bottles or other containers	842290	Parts:
515	842230 00	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	842290	Parts:
516	842240 00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	842290	Parts:
517	842310 00	Personal weighing machines, including baby scales; Household scales	842390 20	Parts of weighing machinery
518	842320 00	Scales for continuous weighing of goods on conveyors	842390 20	Parts of weighing machinery
519	842330 00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales Other weighing machinery:	842390 20	Parts of weighing machinery
520	842381	Having a maximum weighing capacity not exceeding 30 kg	842390 20	Parts of weighing machinery
521			842390 20	Parts of weighing machinery
522	842382	Having maximum weighing capacity exceeding 30 kg but not exceeding 5,000	842390 20	Parts of weighing machinery
523	842389 00	Other	842390 20	Parts of weighing machinery
524	842390	Weighing machine weights of all kinds; Parts of weighing machinery	842390 20	Parts of weighing machinery
525	842410 00	Fire extinguishers, whether or not charged	842490 00	Parts
526	842420 00	Spray guns and similar appliances	842490 00	Parts
527	842430 00	Steam or sand blasting machines and similar jet projecting machines	842490 00	Parts
528	842481 00	Agricultural or horticultural	842490 00	Parts
529	842489	Other	842490 00	Parts
530	843210	Ploughs	843290	Parts:
		Harrows, scarifiers, cultivators, weeders and hoes:		

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
531	843221 00	Disc harrows	843290	Parts:
532	843229	Other:	843290	Parts:
533	843230 00	Seeders, planters and transplanters	843290	Parts:
534	843240 00	Manure spreaders and fertiliser distributors	843290	Parts:
535	843280	Other machinery:	843290	Parts:
		Mowers for lawns, parks or sportsgrounds:		
536	843311	Powered, with the cutting device rotating in a horizontal plane	843390 00	Parts
537	843319	Other:	843390 00	Parts
538	843320 00	Other mowers, including cutter bars for tractor mounting	843390 00	Parts
539	843330 00	Other hay making machinery	843390 00	Parts
540	843340 00	Straw or fodder balers, including pick-up balers	843390 00	Parts
541	843351 00	Combine harvester-threshers	843390 00	Parts
542	843352 00	Other threshing machinery	843390 00	Parts
543	843353 00	Root or tuber harvesting machines	843390 00	Parts
544	843359 00	Other	843390 00	Parts
545	843360	Machines for cleaning, sorting or grading eggs, fruit or other agricultural product:	843390 00	Parts
546	843410 00	Milking machines	843490	Parts:
547	843420 00	Dairy machinery	843490	Parts:
548	843510 00	Machinery:	843590 00	Parts
		Poultry-keeping machinery; poultry incubators and brooders:		Parts:
549	843621 00	Poultry incubators and brooders:	843691 00	Of poultry-keeping machinery or poultry
569	843629 00	Other	843691 00	Of poultry-keeping machinery or poultry
570	843610 00	Machinery for preparing animal feeding stuffs	843699 00	Parts: Other
571	843710 00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	843790	Parts:
572	843780	Other machinery:	843790	Parts:
573	843810	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products spaghetti or similar products	843890	Parts:
574	843820 00	Machinery for the manufacture of confectionery, cocoa or chocolate	843890	Parts:
575	843830	Machinery for sugar manufacture	843890	Parts:
576	843840 00	Brewery machinery	843890	Parts:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
577	843850 00	Machinery for the preparation of meat or poultry	843890	Parts:
578	843860 00	Machinery for the preparation of fruits, nuts or vegetables:	843890	Parts:
579	843880	Other machinery:	843890	Parts:
580	843910 00	Machinery for making pulp of fibrous cellulosic material	843991 00	Parts of machinery for making pulp of fibrous
581	843920 00	Machinery for making paper or paperboard	843999 00	Parts: Other
582	843930	Machinery for finishing paper or paperboard:	843999 00	Parts: Other
583	843930 10	Paper laminating machine	843999 00	Parts: Other
584	843930 90	Other	843999 00	Parts: Other
585	844010	Machinery	844090 00	Parts
586	844110	Cutting machines	844190 00	Parts
587	844120 00	Machines for making bags, sacks or envelopes	844190 00	Parts
588	844130 00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	844190 00	Parts
589	844140 00	Machines for moulding articles in paper pulp, paper or paperboard	844190 00	Parts
590	844180 00	Other machinery	844190 00	Parts
591	844210 00	Phototype-setting and composing machines	844240 00	Parts of the foregoing machinery, apparatus or equipment
592	844220	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:	844240 00	Parts of the foregoing machinery, apparatus or equipment
593	844230	Other machinery, apparatus and equipment:	844240 00	Parts of the foregoing machinery, apparatus or equipment
		Offset printing machinery:		
594	844311 00	Reel fed	844390	Parts:
595	844312 00	Sheet fed, office type (sheet size not exceeding 22x36 cm)	844390	Parts:
596	844319 00	Other Letterpress printing machinery, excluding flexographic printing:	844390	Parts:
597	844321 00	Reel fed	844390	Parts:
598	844329 00	Other	844390	Parts:
599	844330 00	Flexographic printing machinery	844390	Parts:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
600	844340 00	Gravure printing machinery;	844390	Parts:
		Other printing machinery:		
601	844351 00	Ink-jet printing machines	844390	Parts:
602	844359	Other:	844390	Parts:
603	844360	Machines for uses ancillary to printing:	844390	Parts:
		Machines, each of a dry linen capacity not exceeding 10 kg:		
604	845011 00	Fully-automatic machines	845090	Parts:
605	845012 00	Other machines, with built-in centrifugal drier	845090	Parts:
606	845019 00	Other	845090	Parts:
607	845020 00	Machines, each of a dry linen capacity exceeding 10 kg.	845090	Parts:
608	845110	Dry-cleaning machines	845190 00	Parts
		Drying machines:	845190 00	Parts
609	845121 00	Each of a dry linen capacity not exceeding 10 kg.	845190 00	Parts
610	845129 00	Other	845190 00	Parts
611	845130	Ironing machines and presses (including fusing presses):	845190 00	Parts
612	845140	Washing, bleaching or dyeing machines:	845190 00	Parts
		Bleaching machine:	845190 00	Parts
613	845150 00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	845190 00	Parts
614	845180	Other machinery:	845190 00	Parts
		Sizing and dressing machines:	845190 00	Parts
615	845210	Sewing machines of the household type:	845240 & 845290	Furniture, bases and covers for sewing machines and parts thereof:
616	845221	Automatic units:	845240 & 845290	Furniture, bases and covers for sewing
617	845229 00	Other		
618	845230	Sewing machine needles:	845240 & 845290	Furniture, bases and covers for sewing
619	845240	Furniture, bases and covers for sewing machines and parts thereof:	845240 & 845290	Furniture, bases and covers for sewing machines and parts thereof: Other parts of sewing machines:

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
620	845310 00	Machinery for repairing, tanning or working hides, skins or leather	845390 10	Of boot & shoe manufacturing machinery
621	845320 00	Machinery for making or repairing footwear	845390	Parts:
622	845380 00	Other machinery	845390	Parts:
623	845410 00	Converters	845490 00	Parts
624	845420	Ingot moulds and ladles:	845490 00	Parts
625	845430	Casting machines	845490 00	Parts
626	845510 00	Tube mills	845590 00	Other parts
		Other rolling mills:		
627	845521	Hot or combination of hot and cold:	845530 00	Rolls for rolling mills
628	845522 00	Cold	845530 00	Rolls for rolling mills
629	846711	Rotary type (including combined rotarypercussion):	846799 00	Parts: Other
630	846719 00	Other	846799 00	Parts: Other
631	846721 00	Drills of all kinds	846799 00	Parts: Other
632	846722 00	Saws	846799 00	Parts: Other
633	846729 00	Other	846799 00	Parts: Other
	!	Other tools:		
634	846781 00	Chain saws	846791 00	Parts of chain saws
635	846789	Other:	846792 00	Parts of pneumatic tools
636	846810 00	Hand-held blow pipes	846890 00	Parts
637	846820	Other gas-operated machinery and apparatus:	846890 00	Parts
638	846880 00	Other machinery and apparatus	846890 00	Parts
639	847110 00	Analogue or hybrid automatic data processing machines	847170, 8473	Storage units(847170) Parts and accessories of the machines (8473)
640	847130 10	Personal computer	847170, 8473	Storage units(847170) Parts and accessories of the machines (8473)
641	847130 90	Other	847170, 8473	Storage units(847170) Parts and accessories of the machines (8473)
642	847141 10	Micro computer	847170, 8473	Storage units(847170) Parts and accessories of the machines (8473)
643	847141 20	Large or main frame computer	847170, 8473	Storage units(847170) Parts and accessories of the machines (8473)

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
644	847149 00	Other, presented in the form Of systems	847170, 8473	Storage units(847170) Parts and accessories of the machines (8473)
645	847150 00	Digital processing units other than those Of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two Of the following types Of unit: storage units, input units, output units	8534, 8542, 8532, 8533, 847170	Bare PCBs (8534), integrated circuits (8542), Capacitors (8532), resistors (8533), hard disk drives (847170)
646	847410	Sorting, screening, separating or washing machines:	847490 00	Parts
647	847420	Crushing or grinding machines Mixing or kneading machines:	847490 00	Parts
648	847431	Concrete or mortar mixers:	847490 00	Parts
649	847432 00	Machines for mixing mineral substances with bitumen	847490 00	Parts
650	847439 00	Other	847490 00	Parts
651	847480	Other machinery:	847490 00	Parts
652	847510 00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	847590 00	Parts
		Machines for manufacturing or hot working glass or glassware:		
653	847521 00	Machines for making optical fibres and preforms thereof	847590 00	Parts
654	847529 00	Other	847590 00	Parts
		Automatic beverage-vending machines:	847690	Parts:
655	847621	Incorporating heating or refrigerating devices:	847690	Parts:
656	847629 00	Other	847690	Parts:
		Other machines:	847690	Parts:
657	847681	Incorporating heating or refrigerating devices:	847690	Parts:
658	847689	Other:	847690	Parts:
659	847710 00	Injection-moulding machines	847790 00	Parts
660	847720 00	Extruders	847790 00	Parts
661	847730 00	Blow moulding machines	847790 00	Parts
662	847740 00	Vacuum moulding machines and other thermoforming machines	847790 00	Parts
		Other machinery for moulding or otherwise forming:	847790 00	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
663	847751 00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	847790 00	Parts
664	847759 00	Other	847790 00	Parts
665	847780	Other machinery:	847790 00	Parts
666	847810	Machinery:	847890 00	Parts
667	847910 00	Machinery for public works, building or the like	847990	Parts:
668	847920	Machinery for the extraction or reparation of animal or fixed vegetable fats or oils:	847990	Parts:
669	847930 00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	847990	Parts:
670	847940 00	Rope or cable-making machines	847990	Parts:
671	847950 00	Industrial robots, not elsewhere specified or included	847990	Parts:
672	847960 00	Evaporative air coolers	847990	Parts:
		Other machines and mechanical appliances:	847990	Parts:
673	847981 00	For treating metal, including electric wire coil-winders	847990	Parts:
674	847982 00	Mixing, kneading, crushing, grinding,	847990	Parts:
675	847989	Other:	847990	Parts:
676	848110 00	Pressure-reducing valves	848190	Parts:
677	848120 00	Valves for oleohydraulic or pneumatic transmissions	848190	Parts:
678	848130 00	Check (nonreturn) valves	848190	Parts:
679	848140 00	Safety or relief valves	848190	Parts:
680	848180	Other appliances:	848190	Parts:
681	850410	Ballasts for discharge lamps or tubes:	850490	Parts
		Liquid dielectric transformers:	850490	Parts
682	850421 00	Having a power handling capacity not exceeding 650 kVA	850490	Parts
683	850422 00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	850490	Parts
684	850423	Having a power handling capacity exceeding 10,000 kVA	850490	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
		Other transformers:	850490	Parts
685	850431 00	Having a power handling capacity not exceeding 1 kVA	850490	Parts
686	850432 00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	850490	Parts
687	850433 00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	850490	Parts
688	850434 00	Having a power handling capacity exceeding 500 kVA	850490	Parts
689	850440	Static converters	850490	Parts
690	850450	Other inductors	850490	Parts
691	850610 00	Manganese dioxide	850690 00	Parts
692	850630 00	Mercuric oxide	850690 00	Parts
693	850640 00	Silver oxide	850690 00	Parts
694	850650 00	Lithium	850690 00	Parts
695	850660 00	Air-zinc	850690 00	Parts
696	850680	Other primary cells and primary batteries	850690 00	Parts
697	850710 00	Lead-acid, of a kind used for starting piston engines	850790	Parts:
698	850720 00	Other lead-acid accumulators	850790	Parts:
699	850730 00	Nickel-cadmium	850790	Parts:
700	850740 00	Nickel-iron	850790	Parts:
701	850780 00	Other accumulators	850790	Parts:
702	850790 10	Accumulator cases made Of hard rubber and separators	850790	Parts of Electric accumulators
703	850910 00	Vacuum cleaners, including dry and wet vacuum cleaners	850990 00	Parts
704	850920 00	Floor polishers	850990 00	Parts
705	850930 00	Kitchen waste disposers	850990 00	Parts
706	850940	Food grinders and mixers; fruit or vegetable juice extractors	850990 00	Parts
707	850980 00	Other appliances	850990 00	Parts
708	851010 00	Shavers	851090 00	Parts
709	851020 00	Hair clippers	851090 00	Parts
710	851030 00	Hair-removing appliances	851090 00	Parts
711	851110 00	Sparking plugs	851190 00	Parts
712	851120	Ignition magnetos; magneto-dynamos; magnetic flywheels	851190 00	Parts
713	851130	Distributors; ignition coils	851190 00	Parts
714	851140 00	Starter motors and dual purpose starter-generators	851190 00	Parts
715	851150 00	Other generators	851190 00	Parts
716	851180 00	Other equipment	851190 00	Parts
717	851210 00	Lighting or visual signalling equipment of a kind used on bicycles	851290 00	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
718	851220	Other lighting or visual signaling equipment	851290 00	Parts
719	851230	Sound signalling equipment	851290 00	Parts
720	851240 00	Windscreen wipers, defrosters and demisters	851290 00	Parts
721	851310	Lamps	851390 00	Parts
722	851410 00	Resistance heated furnaces and ovens	851490 00	Parts
723	851420 00	Furnaces and ovens functioning by induction or dielectric loss	851490 00	Parts
724	851430	Other furnaces and ovens	851490 00	Parts
725	851440 00	Other equipment for the heat treatment of materials by induction or dielectric loss	851490 00	Parts
		Brazing or soldering machines and apparatus:		
726	851511 00	Soldering irons and guns	851590 00	Parts
727	851519 00	Other	851590 00	Parts
		Machines and apparatus for resistance welding of metal:		
728	851521	Fully or partly automatic	851590 00	Parts
729	851529 00	Other	851590 00	Parts
		Machines and apparatus for arc (including plasma arc) welding of metals:		
730	851531 00	Fully or partly automatic	851590 00	Parts
731	851539	Other	851590 00	Parts
732	851580	Other machines and apparatus	851590 00	Parts
733	851610 00	Electric instantaneous or storage water heaters and immersion heaters	851690 00	Parts
		Electric space heating apparatus and electric soil heating apparatus:		
734	851621 00	Storage heating radiators	851690 00	Parts
735	851629 00	Other	851690 00	Parts
		Electro-thermic hair-dressing or handdrying apparatus:		
736	851631 00	Hair dryers	851690 00	Parts
737	851632 00	Other hair-dressing apparatus	851690 00	Parts
738	851633 00	Hand-drying apparatus	851690 00	Parts
739	851640 00	Electric smoothing irons	851690 00	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
740	851650 00	Microwave ovens	851690 00	Parts
741	851660 00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	851690 00	Parts
		Other electro-thermic appliances:		
742	851671 00	Coffee or tea makers	851690 00	Parts
743	851672 00	Toasters	851690 00	Parts
744	851679	Other:	851690 00	Parts
745	851680 00	Electric heating resistors	851690 00	Parts
		Telephone sets; videophones:		
746	851711	Line telephone sets with cordless handsets	851790	Parts
747	851719	Other	851790	Parts
		Facsimile machines and teleprinters:		
748	851721 00	Facsimile machines	851790	Parts
749	851722 00	Teleprinters	851790	Parts
750	851730 00	Telephonic or telegraphic switching apparatus	851790	Parts
751	851750	Other apparatus, for carrier-current line systems or for digital line systems:	851790	Parts
752	851780	Other apparatus:	851790	Parts
753	851790 10	Populated, loaded or stuffed printed circuit boards	851790	Parts of Electrical apparatus for line telephony or line telegraphy
754	851810 00	Microphones and stands therefor Loud-speakers, whether or not mounted in their enclosures:		
755	851821 00	Single loudspeakers, mounted in their enclosures	851890 00	Parts
756	851822 00	Multiple loudspeakers, mounted in the same enclosure	851890 00	Parts
757	851829 00	Other	851890 00	Parts
758	851830 00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	851890 00	Parts
759	851840 00	Audio-frequency electric amplifiers	851890 00	Parts
760	851850 00	Electric sound amplifier sets	851890 00	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
761	853010	Equipment for railways or tramways	853090 00	Parts
762	853080 00	Other equipment	853090 00	Parts
763	853110	Burglar or fire alarms and similar apparatus	853190 00	Parts
764	853120 00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	853190 00	Parts
765	853180 00	Other apparatus	853190 00	Parts
766	853210 00	Fixed capacitors designed for use in 50 or 60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	853290 00	Parts
		Other fixed capacitors:		
767	853221 00	Tantalum	853290 00	Parts
768	853222 00	Aluminium electrolytic	853290 00	Parts
769	853223 00	Ceramic dielectric, single layer	853290 00	Parts
770	853224 00	Ceramic dielectric, multilayer	853290 00	Parts
771	853225 00	Dielectric of paper or plastics	853290 00	Parts
772	853229	Other	853290 00	Parts
773	853230 00	Variable or adjustable (pre-set) capacitors	853290 00	Parts
774	853310 00	Fixed carbon resistors, composition or film types	853390 00	Parts
		Other fixed resistors:		
775	853321	For a power handling capacity not exceeding 20 W	853390 00	Parts
		Of bare wire:		
776	853329	Other	853390 00	Parts
		Of bare wire:		
777	853331	Wirewound variable resistors, including rheostats and potentiometers:	853390 00	Parts
		For a power handling capacity not exceeding 20 W:		
778	853339	Other	853390 00	Parts
779	853340	Other variable resistors, including rheostats and potentiometers	853390 00	Parts
780	853910 00	Sealed beam lamp units Other filament lamps, excluding ultraviolet or infra-red lamps:	853990	Parts
781	853921	Tungsten halogen	853990	Parts
782		Other:		
783	853922 00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	853990	Parts
784	853929	Other	853990	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
		Discharge lamps, other than ultra-violet lamps:		
785	853931	Fluorescent, hot cathode	853990	Parts
786	853932	Mercury or sodium vapour lamps; metal halide lamps	853990	Parts
787	853939	Other:	853990	Parts
		Ultra-violet or infra-red lamps; arc lamps:		
788	853941 00	Arc-lamps	853990	Parts
789	853949 00	Other	853990	Parts
790	854011	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	854091 00	Parts of cathode-ray tubes
791	854012 00	Other	854099 00	Other
792	854020 00	Black and white or other monochrome Television camera tubes; image converters and intensifiers; other photo cathode tubes	854091 00	Parts of cathode-ray tubes
793	854040 00	dot screen pitch smaller than 0.4 mm	854099 00	Parts: Other
794	854050 00	Other cathode-ray tubes	854091 00	Parts of cathode-ray tubes
		Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
795	854060 00	Magnetrons	854099 00	Parts: Other
796	854071 00	Klystrons	854099 00	Parts: Other
797	854072 00	Other	854099 00	Parts: Other
798	854079 00	Other valves and tubes:	854099 00	Parts: Other
799	854081 00	Receiver or amplifier valves and tubes	854099 00	Parts: Other
800	854089 00	Other	854099 00	Parts: Other
801	854110 00	Diodes, other than photosensitive or light emitting diodes	854190 00	Parts
		Transistors, other than photosensitive transistors:		
802	854121 00	With a dissipation rate of less than 1 W	854190 00	Parts
803	854129 00	Other	854190 00	Parts

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
804	854130	Thyristors, diacs and triacs, other than photosensitive devices	854190 00	Parts
805	854140	modules or made up into panels; light emitting diodes:	854190 00	Parts
806	854150 00	Other semi-conductors devices	854190 00	Parts
807	854160 00	Mounted piezo-electric crystals	854190 00	Parts
808	854210	Cards incorporating an electronic integrated circuit ("smart" cards):	854290 00	Parts
809	854221 00	Digital	854290 00	Parts
810	854229	Other	854290 00	Parts
811	854260 00	Hybrid integrated circuits	854290 00	Parts
812	854270 00	Electronic microassemblies	854290 00	Parts
813	854311 00	Particle accelerators:	854390 00	Parts
814	854319	Ion implanters for doping semiconductor materials	854390 00	Parts
815	854320	Other including cyclotrons	854390 00	Parts
816	854330 00	Other	854390 00	Parts
817	854340 00	electrolysis or electrophoresis	854390 00	Parts
818	854381 00	Other machines and apparatus:	854390 00	Parts
819	854389	Proximity cards and tags	854390 00	Parts
820	870911 00	Electrical	870990 00	Parts
821	870919 00	Other	870990 00	Parts
822	871610 00	Trailers and semi-trailers of the caravan type, for housing or camping	871690 10	Parts & accessories of trailers
823	871620 00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes Other trailers and semi-trailers for the transport goods:	871690 10	Parts & accessories of trailers
824	871631 00	Tanker trailers and tanker semi-trailers	871690 10	Parts & accessories of trailers
825	871639 00	Other		
826	871640 00	Other trailers and semi-trailers	871690 10	Parts & accessories of trailers
827	871680	Other vehicles:	871690 90	Parts: Other
828	900311 00	Of plastics	900390 00	Parts
829	900319 00	Of other materials	900390 00	Parts
830	900510 00	Binoculars	900590	Parts and accessories (including mountings):
831	900580	Other instruments:	900590	Parts and accessories (including

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
				mountings):
832	900610 00	Cameras of a kind used for preparing printing plates or cylinders	900691 00	Parts and accessories for cameras
833	900620 00	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	900691 00	Parts and accessories for cameras
834	900630 00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; Comparison cameras for forensic or criminological purposes	900691 00	Parts and accessories for cameras
835	900640 00	Instant print cameras	900691 00	Parts and accessories for cameras
		Other cameras:		
836	900651 00	With a through-the-lens view finder [single lens reflex (SLR)], for roll film of a width not exceeding 35mm	900691 00	For cameras
837	900652 00	Other, for roll film of a width less than 35 mm	900691 00	Parts and accessories for cameras
838	900653	Other, for roll film of a width of 35 mm	900691 00	Parts and accessories for cameras
839	900659	Other:	900691 00	Parts and accessories for cameras
		Photographic flashlight apparatus and flashbulbs:		
840	900661 00	Discharge lamp ("electronic") flashlight apparatus	900699 00	Parts and accessories: Other
841	900662 00	Flashbulbs, flashcubes and the like	900699 00	Parts and accessories: Other
842	900669 00	Other	900699 00	Parts and accessories: Other
		Cameras:		
843	900711 00	For film of less than 16 mm width or for double 8 mm film:	900791 00	Parts and accessories for cameras
844	900719 00	Other		Parts and accessories for cameras

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
845	900720	Projectors:	900792 00	Parts and accessories for projectors
846	900810 00	Slide projectors	900890 00	Parts and accessories
847	900820 00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	900890 00	Parts and accessories
848	900830 00	Other image projectors	900890 00	Parts and accessories
849	900840 00	Photographic (Other than cinematographic) enlargers and reducers	900890 00	Parts and accessories
		Electrostatic photocopying apparatus:		
850	900911 00	Operating by reproducing the original image directly onto the copy (direct process)	900999 00	Parts and accessories:Other
851	900912 00	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	900999 00	Parts and accessories:Other
		Other photocopying apparatus:		
852	900921 00	Incorporating an optical system	900991 00 900992 00 900993 00 900999 00	Parts and accessories:
853	900922 00	Of the contact type	900991 00 900992 00 900993 00 900999 00	Parts and accessories:
854	900930 00	Thermo-copying apparatus	900991 00 900992 00 900993 00 900999 00	Parts and accessories:
855	901010 00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	901090 00	Parts and accessories
		Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:		
856	901041 00	Direct write-on-wafer apparatus	901090 00	Parts and accessories
857	901042 00	Step and repeat aligners	901090 00	Parts and accessories
858	901049 00	Other	901090 00	Parts and accessories

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
859	901050 00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	901090 00	Parts and accessories
860	901060 00	Projection screens	901090 00	Parts and accessories
861	901110 00	Stereoscope microscopes	901190 00	Parts and accessories
862	901120 00	Other microscopes, for microphotography, microcinemaphotography or microprojection	901190 00	Parts and accessories
863	901180 00	Other microscopes	901190 00	Parts and accessories
864	901210 00	Microscopes other than optical microscopes; diffraction apparatus:	901290 00	Parts and accessories
865	901310	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	901390	Parts and accessories:
866	901320 00	Lasers, other than laser diodes	901390	Parts and accessories:
867	901380	Other devices, appliances and instruments:	901390	Parts and accessories:
868	901410 00	Direction finding compasses	901490 00	Parts and accessories
869	901420 00	Instruments and appliances for aeronautical or space navigation (other than compasses)	901490 00	Parts and accessories
870	901480	Other instruments and appliances:	901490 00	Parts and accessories
871	901510 00	Rangefinders	901590 00	Parts and accessories
872	901520 00	Theodolites and tachymeters (tacheometers)	901590 00	Parts and accessories
873	901530	Levels:	901590 00	Parts and accessories
874	901540 00	Photogrammetrical surveying instruments and appliances	901590 00	Parts and accessories
875	901580	Other instruments and appliances:	901590 00	Parts and accessories
876	901600	Balances of a sensitivity of 5 cg or better, with or without weights:	901600 90	Parts
877	901710 00	Drafting tables and machines, whether or not automatic	901790 00	Parts and accessories
878	901720	Other drawing, marking-out or mathematical calculating instruments:	901790 00	Parts and accessories
879	901730	Micrometers, calipers and gauges:	901790 00	Parts and accessories

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
880	901780	Other instruments:	901790 00	Parts and accessories
881	901780 10	Measuring rods and tapes and divided scales	901790 00	Parts and accessories
882	901780 90	Other	901790 00	Parts and accessories
883	901831 00	Syringes, with or without needles	901832	Tubular metal needles and needles for sutures
884	901890 11	Instrument and apparatus for measuring blood pressure	39, 40, 901839	Blood bag (39), rubber tube (40), cannulae(901839), plastic attachments (39)
885	901890 12	Stethoscopes	39, 40	Blood bag (39), rubber tube (40), plastic attachments (39)
886	901890 19	Other	39, 40, 901839	Blood bag (39), rubber tube (40), cannulae(901839), plastic attachments (39)
887	902140	Hearing aids, excluding parts and accessories:	902190	Other: Parts and accessories of hearing aids
888	902212 00	Computed tomography apparatus	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
889	902213 00	Other, for dental uses	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
890	902214 10	X-ray generators and apparatus (non-portable)	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
891	902214 20	Portable X-ray machine	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
892	902214 90	Other	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
893	902219 00	For other uses	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
894	902221 00	For medical, surgical, dental or veterinary uses	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
895	902229 00	For other uses	902290	Parts and accessories of Apparatus based on the use of X-rays or of alpha, beta or gamma radiations
896	902410 00	Machines and appliances for testing metals	902490 00	Parts and accessories
897	902480	Other machines and appliances	902490 00	Parts and accessories
		Thermometers and pyrometers not combined with other instruments:		
898	902511	Liquid-filled, for direct reading	902590 00	Parts and accessories
899	902519	Other:	902590 00	Parts and accessories
900	902580	Other instruments:	902590 00	Parts and accessories
901	902610	For measuring or checking the flow or level of liquids:	902690 00	Parts and accessories
902	902620 00	For measuring or checking pressure:	902690 00	Parts and accessories
903	902680	Other instruments of apparatus:	902690 00	Parts and accessories
904	902710 00	Gas or smoke analysis apparatus	902790	Microtomes; parts and accessories
905	902720 00	Chromatographs and electrophoresis instruments	902790	Microtomes; parts and accessories
906	902730 10	Spectrometers	902790	Microtomes; parts and accessories
907	902730 20	Spectrophotometers	902790	Microtomes; parts and accessories
908	902730 90	Other	902790	Microtomes; parts and accessories
909	902750 10	Photometers	902790	Microtomes; parts and accessories
910	902750 20	Refractometers	902790	Microtomes; parts and accessories
911	902750 30	Polarimeters	902790	Microtomes; parts and accessories
912	902750 90	Other	902790	Microtomes; parts and accessories
913	902810 00	Gas meters	902890	Parts and accessories:
914	902820 00	Liquid meters	902890	Parts and accessories:
915	902830	Electricity meters:	902890	Parts and accessories:
916	902910	Revolutions counters, production counters taximeters, mileometers, pedometers and the like:	902990 00	Parts and accessories
917	902920	Speed indicators and tachometers; stroboscopes	902990 00	Parts and accessories

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
918	903010 00	Instruments and apparatus for measuring or detecting ionising radiations	903090	Parts and accessories:
919	903020 00	Cathode-ray oscilloscopes and cathoderay oscillographs	903090	Parts and accessories:
920		Other instruments and apparatus, for measuring or checking voltage, current resistance or power, without a recording device:		
921	903031 00	Multimeters	903090	Parts and accessories:
922	903039	Other:	903090	Parts and accessories:
923	903040 00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	903090	Parts and accessories:
924	903082 00	For measuring or checking semiconductor wafers or devices	903090	Parts and accessories:
925	903083 00	Other, with a recording device:	903090	Parts and accessories:
926	903089	Other:	903090	Parts and accessories:
927	903110 00	Machines for balancing mechanical parts	903190 00	Parts and accessories
928	903120 00	Test benches	903190 00	Parts and accessories
929	903130 00	Profile projectors	903190 00	Parts and accessories
930		Other optical instruments and appliances:		
931	903141 00	For inspecting semi-conductor wafers or devices or for inspecting photomasks or reticules used in manufacturing semiconductor devices	903190 00	Parts and accessories
932	903149 00	Other	903190 00	Parts and accessories
933	903180 00	Other instruments, appliances and machines	903190 00	Parts and accessories
934	903210	Thermostats:	903290 00	Parts and accessories
935	903220	Manostats:	903290 00	Parts and accessories
		Other instruments and apparatus:		
936	903281 00	Hydraulic or pneumatic	903290 00	Parts and accessories

S. No.	Output		Input	
	HS Code 2002 6-Digit level	Description	HS Code 6-digit level	Description
937	903289	Other:	903290 00	Parts and accessories
938	911110 00	Cases of precious metal or of metal clad with precious metal	911190 00	Parts
939	911120 00	Cases of base metal, whether or not gold or silver-plated	911190 00	Parts
940	911180 00	Other cases	911190 00	Parts
941	911220 00	Cases	911290 00	Parts
942	911310 00	Of precious metal or of metal clad with precious metal	911390	Other: Parts
943	911320	Of base metal, whether or not gold-or silver-plated:	911390	Other: Parts
944	950410 00	Video games Of a kind used with a television receiver	847170, 8473	Hard disk drives (847170), PCBs (8473),