

COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT  
BETWEEN THE REPUBLIC OF INDIA AND JAPAN

Table of Contents

Preamble

Chapter 1      General Provisions

- Article 1      Objectives
- Article 2      Geographical Scope of Application
- Article 3      General Definitions
- Article 4      Transparency
- Article 5      Administrative Procedures
- Article 6      Review and Appeal
- Article 7      Measures against Corruption
- Article 8      Environmental Protection
- Article 9      Confidential Information
- Article 10     Taxation
- Article 11     Exceptions
- Article 12     Relation to Other Agreements
- Article 13     Implementing Agreement
- Article 14     Joint Committee
- Article 15     Communications

Chapter 2      Trade in Goods

- Article 16     Definitions
- Article 17     Classification of Goods
- Article 18     National Treatment
- Article 19     Elimination of Customs Duties
- Article 20     Customs Valuation
- Article 21     Export Subsidies and Domestic Support
- Article 22     Import and Export Restrictions
- Article 23     Bilateral Safeguard Measures
- Article 24     Anti-Dumping Investigation

Article 25	Restrictions to Safeguard the Balance of Payments
Chapter 3	Rules of Origin
Article 26	Definitions
Article 27	Originating Goods
Article 28	Wholly Obtained or Produced Goods
Article 29	Goods Produced Using Non-Originating Materials
Article 30	Calculation of Qualifying Value Content
Article 31	Accumulation
Article 32	<i>De Minimis</i>
Article 33	Non-Qualifying Operations
Article 34	Consignment Criteria
Article 35	Unassembled or Disassembled Goods
Article 36	Fungible Goods and Materials
Article 37	Indirect Materials
Article 38	Accessories, Spare Parts, Tools and Instructional or Other Information Materials
Article 39	Packing and Packaging Materials and Containers
Article 40	Operational Certification Procedures
Article 41	Sub-Committee on Rules of Origin
Chapter 4	Customs Procedures
Article 42	Scope and Objectives
Article 43	Definition
Article 44	Transparency
Article 45	Customs Clearance
Article 46	Temporary Admission and Goods in Transit
Article 47	Advance Rulings
Article 48	Cooperation and Exchange of Information
Article 49	Sub-Committee on Customs Procedures
Chapter 5	Technical Regulations, Standards and Conformity Assessment Procedures, and Sanitary and Phytosanitary Measures
Article 50	Scope

Article 51	Reaffirmation of Rights and Obligations
Article 52	Enquiry Points
Article 53	Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures, and SPS Measures
Article 54	Cooperation on Generic Medicine
Article 55	Mutual Recognition
Article 56	Non-Application of Chapter 14
Chapter 6	Trade in Services
Article 57	Scope
Article 58	Definitions
Article 59	Market Access
Article 60	National Treatment
Article 61	Additional Commitments
Article 62	Schedule of Specific Commitments
Article 63	Most-Favoured-Nation Treatment
Article 64	Domestic Regulation
Article 65	Recognition
Article 66	Transparency
Article 67	Monopolies and Exclusive Service Suppliers
Article 68	Payments and Transfers
Article 69	Restrictions to Safeguard the Balance of Payments
Article 70	Subsidies
Article 71	Review of Commitments
Article 72	Sub-Committee on Trade in Services
Chapter 7	Movement of Natural Persons
Article 73	General Principles
Article 74	Scope
Article 75	Definition
Article 76	Specific Commitments
Article 77	Regulatory Transparency

Article 78	General Principles for Grant of Entry and Temporary Stay and Related Issues
Article 79	Accompanying Spouse and Dependent
Article 80	Dispute Settlement
Article 81	Reservations
Article 82	Further Negotiations
Chapter 8	Investment
Article 83	Scope
Article 84	Definitions
Article 85	National Treatment
Article 86	Most-Favoured-Nation Treatment
Article 87	General Treatment
Article 88	Access to the Courts of Justice
Article 89	Prohibition of Performance Requirements
Article 90	Reservations and Exceptions
Article 91	Special Formalities and Information Requirements
Article 92	Expropriation and Compensation
Article 93	Protection from Strife
Article 94	Transfers
Article 95	Subrogation
Article 96	Settlement of Investment Disputes between a Party and an Investor of the Other Party
Article 97	Temporary Safeguard Measures
Article 98	Prudential Measures
Article 99	Environmental Measures
Article 100	Relation to Other Obligations
Article 101	Duration and Termination
Chapter 9	Intellectual Property
Article 102	General Provisions
Article 103	Streamlining of Procedural Matters

Article 104	Promotion of Public Awareness Concerning Protection of Intellectual Property
Article 105	Patents
Article 106	Trademarks
Article 107	Geographical Indications
Article 108	Unfair Competition
Article 109	Security Exceptions
Chapter 10	Government Procurement
Article 110	Procurement Principle
Article 111	Non-Discrimination
Article 112	Exchange of Information
Article 113	Further Negotiations
Article 114	Negotiations on Non-Discrimination
Article 115	Exceptions
Chapter 11	Competition
Article 116	Anticompetitive Activities
Article 117	Definitions
Article 118	Cooperation on Controlling Anticompetitive Activities
Article 119	Non-Discrimination
Article 120	Procedural Fairness
Article 121	Transparency
Article 122	Non-Application of Chapter 14
Chapter 12	Improvement of Business Environment
Article 123	Basic Principles
Article 124	Sub-Committee on Improvement of Business Environment
Article 125	Consultative Group
Article 126	Liaison Office
Article 127	Non-Application of Chapter 14
Chapter 13	Cooperation
Article 128	Basic Principle and Objectives
Article 129	Fields of Cooperation

Article 130	Scope and Forms of Cooperation
Article 131	Implementation and Costs
Article 132	Non-Application of Chapter 14
Chapter 14	Dispute Settlement
Article 133	Scope
Article 134	Consultations
Article 135	Good Offices, Conciliation or Mediation
Article 136	Establishment of Arbitral Tribunals
Article 137	Functions of Arbitral Tribunals
Article 138	Proceedings of Arbitral Tribunals
Article 139	Termination of Proceedings
Article 140	Implementation of Award
Article 141	Expenses
Article 142	Language
Chapter 15	Final Provisions
Article 143	Table of Contents and Headings
Article 144	Annexes and Notes
Article 145	Amendment
Article 146	Entry into Force
Article 147	Termination
Annex 1 Referred to in Chapter 2	Schedules in relation to Article 19
Annex 2 Referred to in Chapter 3	Product Specific Rules
Annex 3 Referred to in Chapter 3	Operational Certification Procedures
Annex 4 Referred to in Chapter 6	Financial Services
Annex 5 Referred to in Chapter 6	Telecommunications Services
Annex 6 Referred to in Chapter 6	Schedules of Specific Commitments in relation to Article 62
Annex 7 Referred to in Chapter 7	Specific Commitments for the Movement of Natural Persons
Annex 8 Referred to in Chapter 8	Reservations for Measures referred to in paragraph 1 of Article 90

Annex 9 Referred to in Chapter 8	Reservations for Measures referred to in paragraph 2 of Article 90
Annex 10 Referred to in Chapter 8	Expropriation

## Preamble

The Republic of India (hereinafter referred to as “India”) and Japan,

RECOGNISING that a dynamic and rapidly changing global environment brought about by globalisation and technological progress presents various economic and strategic challenges and opportunities to the Parties;

CONSCIOUS of their longstanding friendship and strong economic and political ties that have developed through many years of fruitful and mutually beneficial cooperation between the Parties;

BELIEVING that such bilateral relationship will be enhanced by forging mutually beneficial economic partnership through liberalisation and facilitation of trade and investment, and cooperation;

REAFFIRMING that the economic partnership will provide a useful framework for enhanced cooperation and serve the common interests of the Parties in various fields as agreed in this Agreement and lead to the improvement of economic efficiency and the development of trade, investment, and human resources;

RECOGNISING that the economic partnership will create larger and new market, enhance the attractiveness and vibrancy of their markets, and contribute to improving efficiency and competitiveness of their manufacturing and service industries;

FURTHER RECOGNISING that the economic development, social development and environmental protection are interdependent and mutually reinforcing components of sustainable development and that the economic partnership can play an important role in promoting sustainable development;

RECALLING Article XXIV of the General Agreement on Tariffs and Trade 1994 and Article V of the General Agreement on Trade in Services in Annex 1A and Annex 1B, respectively, to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994;

REAFFIRMING their rights to pursue their economic and development goals and their rights to realise their national policy objectives;

CONVINCED that this Agreement would open a new era for the relationship between the Parties;

RESOLVED to promote trade and investment through the establishment of clear and mutually advantageous rules as well as regulatory cooperation;



SHARING the belief that the economic partnership would contribute to expanding trade and investment not only between the Parties but also in the region; and

DETERMINED to establish a legal framework for an economic partnership between the Parties;

HAVE AGREED as follows:

## Chapter 1 General Provisions

### Article 1 Objectives

The objectives of this Agreement are to:

- (a) liberalise and facilitate trade in goods and services between the Parties;
- (b) increase investment opportunities and strengthen protection for investments and investment activities in the Parties;
- (c) ensure protection of intellectual property and promote cooperation in the field thereof;
- (d) promote cooperation for the effective enforcement of competition laws in each Party;
- (e) improve business environment in each Party;
- (f) establish a framework to enhance closer cooperation in the fields agreed in this Agreement; and
- (g) create effective procedures for the implementation and application of this Agreement and for the resolution of disputes.

### Article 2 Geographical Scope of Application

Unless otherwise specified, this Agreement shall apply to “the Area” of each Party, which consists of the territory of the Party, including its territorial sea, airspace above such territory; and all the area beyond its territorial sea, including the sea-bed and subsoil thereof, over which the Party has sovereign rights or jurisdiction in accordance with its laws and regulations and international law, including the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982.

Note: Nothing in this Article shall affect the rights and obligations of the Parties under international law, including those under the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982.

### Article 3 General Definitions

For the purposes of this Agreement, unless otherwise specified:

- (a) the term “customs authority” means the authority that, according to the legislation of each Party or non-Parties, is responsible for the administration and enforcement of customs laws and regulations. In the case of India, the Central Board of Excise and Customs in the Department of Revenue, Ministry of Finance, and in the case of Japan, the Ministry of Finance;
- (b) the term “days” means calendar days, including weekends and holidays;
- (c) the term “enterprise” means any legal person or any other entity duly formed, constituted or organised under applicable law, whether for profit or otherwise, and whether privately-owned or controlled or governmentally-owned or controlled, including any corporation, trust, partnership, joint venture, sole proprietorship, association, organisation or company;
- (d) an enterprise is:
  - (i) “owned” by an investor if more than 50 percent of the equity interests in it is beneficially owned by the investor; and
  - (ii) “controlled” by an investor if the investor has the power to name a majority of its directors or otherwise to legally direct its actions;
- (e) the term “enterprise of a Party” means an enterprise formed, constituted or organised under the law of a Party and carrying out substantial business activities in the Area of the Party;
- (f) the term “GATS” means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;
- (g) the term “GATT 1994” means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in the GATT 1994 include the interpretative notes;
- (h) the term “Harmonized System” or “HS” means the Harmonized Commodity Description and Coding System defined in paragraph (a) of Article 1 of the International Convention on the Harmonized Commodity Description and Coding System, and adopted and implemented by the Parties in their respective laws;

- (i) the term “investments” means every kind of asset owned or controlled by an investor, including:
- (i) an enterprise and a branch of an enterprise;
  - (ii) shares, stocks or other forms of equity participation in an enterprise, including rights derived therefrom;
  - (iii) bonds, debentures, loans and other forms of debt, including rights derived therefrom;
  - (iv) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;
  - (v) rights to claim money and claim any performance under contract having a financial value;
  - (vi) intellectual property;
- Note: Intellectual property means that set out in paragraph 2 of Article 102.
- (vii) goodwill;
  - (viii) rights conferred pursuant to laws and regulations or contracts such as concessions, licences, authorisations and permits; and
  - (ix) any other movable or immovable property (including land), whether tangible or intangible, and any related property rights, such as leases, mortgages, liens and pledges;
- Note 1: Investments also include amounts yielded by investments, in particular, profit, interest, capital gains, dividends, royalties and fees. A change in the form in which assets are invested does not affect their character as investments.
- Note 2: Where an asset lacks the characteristics of an investment, that asset is not an investment regardless of the form it may take. The characteristics of an investment include the commitment of capital, the expectation of gain or profit through the commitment of the capital, or the assumption of risk.
- (j) the term “investment activities” means establishment, acquisition, expansion, management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;

- (k) the term “investor of a Party” means a natural person or an enterprise of a Party, that seeks to make, is making, or has made, investments;
- (l) the term “juridical person” means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, association or cooperative;

Note: A cooperative is a legal entity constituted under the relevant applicable laws in India.

- (m) a juridical person is:
  - (i) “owned” by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by such persons;
  - (ii) “controlled” by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; and
  - (iii) “affiliated” with another person when it controls, or is controlled by, that other person; or when it and the other person are both controlled by the same person;
- (n) the term “juridical person of the other Party” means a juridical person which is either:
  - (i) constituted or otherwise organised under the law of the other Party and engaged in substantive business operations in the Area of the other Party; or
  - (ii) in the case of the supply of a service through commercial presence, owned or controlled by:
    - (A) natural persons of the other Party; or
    - (B) juridical persons of the other Party identified under subparagraph (i);
- (o) the term “natural person of the other Party” means a natural person who under the law of the other Party:
  - (i) in respect of India, is a citizen of India; and

- (ii) in respect of Japan, is a national of Japan;
- (p) the term “originating good” means a good which qualifies as an originating good under the provisions of Chapter 3;
- (q) the term “Parties” means India and Japan and the term “Party” means either India or Japan;
- (r) the term “person” means a natural person or an enterprise/juridical person;
- (s) the term “service” includes any service in any sector except a service supplied in the exercise of governmental authority;
- (t) the term “service supplier” means any person that supplies a service; and

Note: Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under Chapter 6. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the Area of a Party where the service is supplied.

- (u) the term “WTO Agreement” means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, April 15, 1994.

#### Article 4 Transparency

1. Each Party shall publish, or otherwise make publicly available, its laws, regulations, administrative procedures, and administrative rulings and judicial decisions of general application, with respect to any matter covered by this Agreement.
2. Each Party shall make available to the public the names and addresses of the competent authorities responsible for laws, regulations, administrative procedures and administrative rulings, referred to in paragraph 1.
3. Each Party shall, upon the request by the other Party, within a reasonable period of time, respond to specific questions from and provide information to the other Party with respect to matters referred to in paragraph 1.

Article 5  
Administrative Procedures

1. Where administrative decisions which pertain to or affect the implementation and operation of this Agreement are taken by the competent authorities of a Party, the competent authorities shall, in accordance with the laws and regulations of the Party:

- (a) inform the applicant of the decision within a reasonable period of time after the submission of the application considered complete under the laws and regulations of the Party, taking into account the established standard period of time referred to in paragraph 2; and
- (b) provide, within a reasonable period of time, information concerning the status of the application, at the request of the applicant.

2. The competent authorities of a Party shall, in accordance with the laws and regulations of the Party:

- (a) endeavour to establish standard periods of time between the receipt of applications by the competent authorities and the administrative decisions taken in response to the submitted applications; and
- (b) make publicly available such periods of time, if established.

3. The competent authorities of a Party shall, in accordance with the laws and regulations of the Party, prior to taking any final decision which imposes obligations on or restricts rights of a person, provide that person with:

- (a) a reasonable notice, including a description of the nature of the measure, specific provisions upon which such measure would be based, and the facts which may be a cause of taking such measure; and
- (b) a reasonable opportunity to present facts and arguments in support of a position of such person,

provided that time, the nature of the measure, and the public interest permit.

Article 6  
Review and Appeal

1. Each Party shall maintain judicial tribunals or procedures for the purpose of the prompt review and, where warranted, correction of actions taken by its Government relating to matters covered by this Agreement. Such tribunals or procedures shall be

impartial and independent of the authorities entrusted with the administrative enforcement of such actions.

2. Each Party shall ensure that the parties in any such tribunals or procedures are provided with the right to:

- (a) a reasonable opportunity to support or defend their respective positions; and
- (b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to appeal or further review as provided in its laws and regulations, that such decision is implemented by the relevant authorities with respect to the action at issue which is taken by its Government.

#### Article 7 Measures against Corruption

Each Party shall, in accordance with its laws and regulations, take appropriate measures to prevent and combat corruption of its public officials regarding matters covered by this Agreement.

#### Article 8 Environmental Protection

1. Each Party, acknowledging the importance of environmental protection and sustainable development and recognising the right of each Party to establish its own domestic environmental policies and priorities, shall ensure that its laws and regulations provide for adequate levels of environmental protection and shall strive to continue to improve those laws and regulations.

2. Each Party shall take appropriate governmental action such as monitoring compliance with, and investigating suspected violations of, its environmental laws and regulations.

3. Each Party shall endeavour to:

- (a) take necessary measures to enhance public awareness of environmental policy and related matters by way of, such as, promoting education in the field thereof; and
- (b) encourage trade and dissemination of environmentally sound goods and services.



4. The Parties reaffirm their rights and obligations under any international agreements concerning the environment, to which both Parties are parties.

#### Article 9 Confidential Information

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

2. Information provided in confidence pursuant to this Agreement shall be used only for the purposes specified by the Party providing the information.

3. Notwithstanding paragraph 1, the confidential information provided pursuant to this Agreement may be transmitted to a third party subject to prior consent of the Party providing the information.

4. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede the enforcement of its laws and regulations, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

#### Article 10 Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

3. Articles 4, 6 and 9 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

#### Article 11 Exceptions

1. For the purposes of this Agreement except Chapters 6 and 9, Articles XX and XXI of the GATT 1994 are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 6 and 8, Articles XIV and XIV *bis* of the GATS are incorporated into and form part of this Agreement, *mutatis mutandis*.

3. Nothing in this Agreement shall be construed to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests to protect critical public infrastructure, including communications, power and water infrastructure, from deliberate attempts to disable or degrade such infrastructure.

Note: Nothing in this paragraph shall be construed so as to derogate from the rights and obligations of the Parties under the WTO Agreement.

4. Nothing in this Agreement shall be construed to require a Party to accord the benefits of this Agreement to the other Party, or to the goods or service suppliers of the other Party or investors that are enterprises of the other Party, where the Party adopts or maintains measures in any legislation or regulations which it considers necessary for the protection of its essential security interests with respect to a non-Party, or goods or service suppliers of a non-Party or investors that are enterprises of a non-Party, that would be violated or circumvented if the benefits of this Agreement were accorded to such goods or service suppliers or such enterprises of the other Party or to their investments.

5. For the purposes of Chapters 6 and 8, a Party may deny the benefits of this Agreement to an investor of the other Party that is an enterprise of the other Party and to its investments, or to a service supplier of the other Party that is a juridical person of the other Party in the situation where the enterprise or the juridical person is owned or controlled by an investor or persons of a non-Party, and the denying Party:

- (a) does not maintain diplomatic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefit of this Agreement were accorded to the service supplier or the enterprise or to its investments.

6. For the purposes of Chapter 6, subject to prior notification to and consultation with the other Party, a Party may also deny the benefits of the Chapter to a service supplier of the other Party, where the denying Party establishes that:

- (a) the service supplier is a juridical person that is owned or controlled by persons of a non-Party and has no substantial business activities in the Area of the other Party;
- (b) the service is supplied from or in the Area of a non-Party;

- (c) in the case of the supply of a maritime transport service, the service is supplied:
  - (i) by a vessel registered under the laws of a non-Party; and
  - (ii) by a person which operates and/or uses the vessel in whole or in part but which is of a non-Party; or
- (d) the service supplier is not:
  - (i) in respect of a natural person, a natural person of the other Party as defined under this Agreement; or
  - (ii) in respect of a juridical person, a juridical person of the other Party as defined under this Agreement.

7. For the purposes of Chapter 8, subject to prior notification to and consultation with the other Party, a Party may also deny the benefits of the Chapter to an investor of the other Party that is an enterprise of the other Party and to its investments, where the denying Party establishes that:

- (a) the enterprise has no substantial business activities in the Area of the other Party; and
- (b) the enterprise is owned or controlled by an investor of a non-Party or of the denying Party.

## Article 12 Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement or any other agreements to which both Parties are parties.

2. In the event of any inconsistency between this Agreement and the WTO Agreement or any other agreements, to which both Parties are parties, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.

## Article 13 Implementing Agreement

The Governments of the Parties shall, where necessary, conclude a separate agreement setting forth the details and procedures for the implementation of this

Agreement (hereinafter referred to in this Agreement as “the Implementing Agreement”).

#### Article 14 Joint Committee

1. A Joint Committee shall be established under this Agreement.
2. The functions of the Joint Committee shall be:
  - (a) reviewing and monitoring the implementation and operation of this Agreement;
  - (b) considering and recommending to the Parties any amendments to this Agreement;
  - (c) supervising and coordinating the work of all Sub-Committees established under this Agreement;
  - (d) adopting:
    - (i) the Implementing Procedures referred to in Section 11 of Annex 3; and
    - (ii) any necessary decisions; and
  - (e) carrying out other functions as the Parties may agree.
3. The Joint Committee:
  - (a) shall be composed of representatives of the Governments of the Parties; and
  - (b) may establish, and delegate its responsibilities to, Sub-Committees.
4. The Joint Committee shall establish its rules and procedures.
5. The Joint Committee shall meet:
  - (a) once a year at the request of either Party or at such times as may be agreed by the Parties; and
  - (b) at such venues as may be agreed by the Parties.

Article 15  
Communications

1. Each Party shall designate a contact point to facilitate communications between the Parties on any matter relating to this Agreement.
  
2. Unless otherwise provided for in this Agreement, any formal communication and notification between the Parties under this Agreement shall be made through the contact points referred to in paragraph 1.

Chapter 2  
Trade in Goods

Article 16  
Definitions

For the purposes of this Chapter:

- (a) the term “bilateral safeguard measure” means a bilateral safeguard measure provided for in paragraph 2 of Article 23;
  - (b) the term “customs duty” means any customs duty, import duty or a charge of any kind imposed in connection with the importation of a good, but does not include any:
    - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article II and paragraph 2 of Article III of the GATT 1994;
    - (ii) anti-dumping or countervailing duty applied pursuant to a Party’s law and applied consistently with the provisions of Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Anti-Dumping”), and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement; or
    - (iii) fees or other charges that shall be limited in amount to the approximate cost of services rendered;
- Note 1: Customs duty for India refers to basic customs duty as specified in the First Schedule to the Customs Tariff Act, 1975 of India.
- Note 2: Nothing in this subparagraph, including its notes, shall be construed so as to derogate from any rights and obligations of each Party under the GATT 1994.
- (c) the term “domestic industry” means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;

- (d) the term “provisional bilateral safeguard measure” means a provisional bilateral safeguard measure provided for in subparagraph 8(a) of Article 23;
- (e) the term “serious injury” means a significant overall impairment in the position of a domestic industry; and
- (f) the term “threat of serious injury” means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent.

#### Article 17 Classification of Goods

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

#### Article 18 National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994.

#### Article 19 Elimination of Customs Duties

1. Except as otherwise provided for in this Agreement, each Party shall eliminate or reduce its customs duties on originating goods of the other Party designated for such purposes in its Schedule in Annex 1, in accordance with the terms and conditions set out in such Schedule.

2. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with paragraph 1 on the originating good which is classified under the same tariff line as that particular good, each Party shall apply the lower rate with respect to that originating good.

#### Article 20 Customs Valuation

For the purpose of determining the customs value of imported goods from a Party into the other Party, provisions of Part I of the Agreement on Implementation of

Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Customs Valuation”), shall apply *mutatis mutandis*.

#### Article 21 Export Subsidies and Domestic Support

Neither Party shall introduce or maintain any export subsidies or domestic support, which are inconsistent with its obligations under the WTO Agreement, on any agricultural good which is listed in Annex 1 to the Agreement on Agriculture in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Agriculture”).

#### Article 22 Import and Export Restrictions

1. Each Party shall not introduce or maintain any prohibition or restriction other than customs duties on the importation of any good of the other Party or on the exportation or sale for export of any good destined to the other Party, which is inconsistent with its obligations under the relevant provisions of the WTO Agreement.

2. In the event that a Party introduces a prohibition or restriction otherwise justified under the relevant provisions of the WTO Agreement with respect to the exportation of a good to the other Party, the former Party shall, upon the request of the other Party, provide to the other Party, as soon as possible after the prohibition or restriction is introduced, relevant information, which shall include a description of the good involved and the introduced prohibition or restriction, the actual date of introduction of such prohibition or restriction, unless the sharing of such information is considered by the former Party as prejudicial to public interest.

#### Article 23 Bilateral Safeguard Measures

1. Notwithstanding any provisions of this Chapter but subject to the provisions of this Article, each Party may apply a bilateral safeguard measure, to the extent necessary to prevent or remedy the serious injury to a domestic industry of that Party and to facilitate adjustment, if an originating good of the other Party, as a result of the elimination or reduction of a customs duty in accordance with Article 19, is being imported into the former Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions that the imports of that originating good constitute a substantial cause of serious injury, or threat thereof, to the domestic industry of the former Party.

2. A Party may, as a bilateral safeguard measure:



- (a) suspend the further reduction of any rate of customs duty on the originating good provided for in this Chapter; or
  - (b) increase the rate of customs duty on the originating good to a level not to exceed the lesser of:
    - (i) the most-favoured-nation applied rate of customs duty in effect on the day when the bilateral safeguard measure is taken; and
    - (ii) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement.
- 3.
- (a) A Party may apply a bilateral safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and subparagraph 2(c) of Article 4 of the Agreement on Safeguards in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Safeguards”).
  - (b) The investigation referred to in subparagraph (a) shall in all cases be completed as early as possible and in no case later than one year from the date of initiation.
  - (c) In the investigation referred to in subparagraph (a) to determine whether increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry under the terms of this Article, the competent authorities of the Party who carry out the investigation shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of that domestic industry, in particular, the rate and amount of the increase in imports of the originating good in absolute and relative terms, the share of the domestic market taken by the increased imports of the originating good, and the changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.
  - (d) The determination that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry shall not be made unless the investigation referred to in subparagraph (a) demonstrates, on the basis of objective evidence, the existence of the causal link between increased imports of the originating good and serious injury or threat thereof. When factors other than the increased imports of the originating good are causing injury to the domestic industry at the same time, such injury shall not be attributed to the increased imports of the originating good.

4. The following conditions and limitations shall apply with regard to a bilateral safeguard measure:

- (a) A Party shall immediately deliver a written notice to the other Party upon:
  - (i) initiating an investigation referred to in subparagraph 3(a) relating to serious injury, or threat thereof, and the reasons for it; and
  - (ii) taking a decision to apply or extend a bilateral safeguard measure.
- (b) The Party making the written notice referred to in subparagraph (a) shall provide the other Party with all pertinent information, which shall include:
  - (i) in the written notice referred to in subparagraph (a)(i), the reason for the initiation of the investigation, a precise description of the originating good subject to the investigation and its subheading of the Harmonized System, the period subject to the investigation and the date of initiation of the investigation; and
  - (ii) in the written notice referred to in subparagraph (a)(ii), evidence of serious injury or threat thereof caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed bilateral safeguard measure and its subheading of the Harmonized System, a precise description of the bilateral safeguard measure, and the proposed date of the introduction and expected duration of the bilateral safeguard measure.
- (c) A Party proposing to apply or extend a bilateral safeguard measure shall provide adequate opportunity for prior consultations with the other Party with a view to reviewing the information arising from the investigation referred to in subparagraph 3(a), exchanging views on the bilateral safeguard measure and reaching an agreement on compensation set out in paragraph 5.
- (d) No bilateral safeguard measure shall be maintained except to the extent and for such time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such time shall not exceed a period of three years. However, in highly exceptional circumstances, a bilateral safeguard measure may be extended, provided that the total duration of the bilateral safeguard measure, including such extensions, shall not exceed five years. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard

measure is over one year, the Party maintaining the bilateral safeguard measure shall progressively liberalise the bilateral safeguard measure at regular intervals during the period of application.

- (e) No bilateral safeguard measure shall be applied again to the import of a particular originating good which has been subject to such a bilateral safeguard measure, for a period of time equal to that during which such measure had been previously applied, provided that the period of non-application is at least one year.
  - (f) Upon the termination of a bilateral safeguard measure, the rate of customs duty for an originating good subject to the measure shall be the rate which would have been in effect but for the bilateral safeguard measure.
- 5.
- (a) A Party proposing to apply or extend a bilateral safeguard measure shall provide to the other Party mutually agreed adequate means of trade compensation in the form of concessions whose value is substantially equivalent to that of the additional customs duties expected to result from the bilateral safeguard measure.
  - (b) If the Parties are unable to agree on the compensation within 30 days after the commencement of the consultations pursuant to subparagraph 4(c), the Party against whose originating good the bilateral safeguard measure is applied shall be free to suspend the application of concessions under this Agreement, which are substantially equivalent to the bilateral safeguard measure. The Party exercising the right of suspension may suspend the application of concessions only for the minimum period necessary to achieve the substantially equivalent effects and only while the bilateral safeguard measure is maintained.
  - (c)
    - (i) The right to claim the trade compensation which is agreed on by the Parties under subparagraph (a) and the right of suspension provided for in subparagraph (b) shall not be exercised for the first two years that a bilateral safeguard measure is in effect, provided that the bilateral safeguard measure has been taken as a result of an absolute increase in imports and that such bilateral safeguard measure conforms to the provisions of this Article.
    - (ii) The two years period mentioned in subparagraph (i) may be extended by one year, provided that the Party applying the bilateral safeguard measure provides to the other Party, evidence that the bilateral safeguard measure continues to be necessary to prevent or remedy serious injury caused by an absolute increase in imports and that the industry concerned is adjusting.

6. Nothing in this Chapter shall prevent a Party from applying safeguard measures to an originating good of the other Party in accordance with:

(a) Article XIX of the GATT 1994 and the Agreement on Safeguards; or

(b) Article 5 of the Agreement on Agriculture.

7. Each Party shall ensure the consistent, impartial and reasonable administration of its laws and regulations relating to bilateral safeguard measures.

8. (a) In critical circumstances, where delay would cause damage which it would be difficult to repair, a Party may take a provisional bilateral safeguard measure, which shall take the form of the measure set out in subparagraph 2(a) or (b), pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good of the other Party have caused or are threatening to cause serious injury to a domestic industry.

(b) A Party shall deliver a written notice to the other Party prior to applying a provisional bilateral safeguard measure. Consultations between the Parties on the application of the provisional bilateral safeguard measure shall be initiated immediately after the provisional bilateral safeguard measure is taken.

(c) The duration of a provisional bilateral safeguard measure shall not exceed 200 days. During that period, the pertinent requirements of paragraph 3 shall be met. The duration of the provisional bilateral safeguard measure shall be counted as a part of the period referred to in subparagraph 4(d).

(d) Subparagraph 4(f) and paragraph 7 shall be applied *mutatis mutandis* to a provisional bilateral safeguard measure. The customs duty imposed as a result of the provisional bilateral safeguard measure shall be refunded if the subsequent investigation referred to in subparagraph 3(a) does not determine that increased imports of an originating good of the other Party have caused or threatened to cause serious injury to a domestic industry.

9. A written notice referred to in subparagraphs 4(a) and 8(b) and any other communication between the Parties shall be done in the English language.

10. The Parties shall review the provisions of this Article, after 10 years of the date of entry into force of this Agreement, or earlier as may be agreed by the Parties.

Article 24  
Anti-Dumping Investigation

When the authority of a Party competent for initiating investigation under Article 5 of the Agreement on Anti-Dumping received a written application by or on behalf of its domestic industry for the initiation of the investigation in respect of a good from the other Party, the former Party shall, at least 10 working days in advance of the initiation of such investigation, notify the other Party, and provide it with the full text, of such application. The other Party may inform the exporters, foreign producers and relevant trade associations known to the other Party of that notification and of the information included in that application. Due regard shall be paid to the requirement for the protection of confidential information, as provided for in paragraph 5 of Article 6 of the Agreement on Anti-Dumping.

Article 25  
Restrictions to Safeguard the Balance of Payments

1. Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of the GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.
2. Nothing in this Chapter shall preclude the use by a Party of exchange controls or exchange restrictions in accordance with the Articles of Agreement of the International Monetary Fund.

Chapter 3  
Rules of Origin

Article 26  
Definitions

For the purposes of this Chapter:

- (a) the term “exporter” means a natural or juridical person located in an exporting Party who exports a good from the exporting Party;
- (b) the term “factory ships of the Party” or “vessels of the Party” respectively means factory ships or vessels:
  - (i) which are registered in the Party;
  - (ii) which sail under the flag of the Party;
  - (iii) which are owned to an extent of at least 50 percent by nationals of the Parties, or by a juridical person with its head office in either Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of the Parties, and of which at least 50 percent of the equity interest is owned by nationals or juridical persons of the Parties;
  - (iv) of which at least 50 percent of the total of the master and officers are nationals of the Parties; and
  - (v) of which at least 25 percent of the crew are nationals of the Parties;
- (c) the term “fungible originating goods of a Party” or “fungible originating materials of a Party” respectively means originating goods or materials of a Party that are interchangeable for commercial purposes, whose properties are essentially identical;
- (d) the term “Generally Accepted Accounting Principles” means the recognised consensus or substantial authoritative support within a Party at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be

prepared. These standards may be broad guidelines of general application as well as detailed practices and procedures;

- (e) the term “good” means any merchandise, product, article or material;
- (f) the term “importer” means a natural or juridical person who imports a good into the importing Party;
- (g) the term “indirect materials” means goods used in the production, testing or inspection of another good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of another good, including:
  - (i) fuel and energy;
  - (ii) tools, dies and moulds;
  - (iii) spare parts and goods used in the maintenance of equipment and buildings;
  - (iv) lubricants, greases, compounding materials and other goods used in production or used to operate equipment and buildings;
  - (v) gloves, glasses, footwear, clothing, safety equipment and supplies;
  - (vi) equipment, devices and supplies used for testing or inspection;
  - (vii) catalysts and solvents; and
  - (viii) any other goods that are not incorporated into another good but whose use in the production of the good can reasonably be demonstrated to be a part of that production;
- (h) the term “materials” means any matter or substance consumed in the production of a good, physically incorporated into a good, or used in the production of another good;
- (i) the term “non-originating material” means any materials whose country of origin is other than the Parties (imported non-originating) and any material whose origin cannot be determined (undetermined origin) under this Chapter;
- (j) the term “originating material” means any material that qualifies as originating under this Chapter; and

- (k) the term “production” means a method of obtaining goods including manufacturing, assembling, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

#### Article 27 Originating Goods

Except as otherwise provided for in this Agreement, a good shall qualify as an originating good of a Party where:

- (a) the good is wholly obtained or produced entirely in the Party, as provided for in Article 28; or
- (b) the good is not wholly obtained or produced in the Party, provided that the good satisfies the requirements of Article 29.

#### Article 28 Wholly Obtained or Produced Goods

For the purposes of subparagraph (a) of Article 27, the following goods shall be considered as being wholly obtained or produced in a Party:

- (a) live animals born and raised in the Party;
- (b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party;
- (c) goods obtained from live animals in the Party;
- (d) plants and plant products harvested, picked or gathered in the Party;

Note: For the purposes of this subparagraph, the term “plant” refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

- (e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d), extracted or taken in the Party;
- (f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties;
- (g) goods produced on board factory ships of the Party, outside the territorial seas of the Parties from the goods referred to in subparagraph (f);



- (h) goods taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of the Party, provided that the Party has rights to exploit such sea-bed or subsoil in accordance with the provisions of the United Nations Convention on the Law of the Sea, done at Montego Bay, December 10, 1982;
- (i) articles collected in the Party which can no longer perform their original purpose in the Party nor are capable of being restored or repaired and which are fit only for disposal or for the recovery of parts or raw materials;
- (j) scrap and waste derived from manufacturing or processing operations or from consumption in the Party and fit only for disposal or for the recovery of raw materials;
- (k) parts or raw materials recovered in the Party from articles which can no longer perform their original purpose nor are capable of being restored or repaired; and
- (l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (k).

Article 29  
Goods Produced Using Non-Originating Materials

1. For the purposes of subparagraph (b) of Article 27, a good shall qualify as an originating good of a Party if:

- (a) the good has a qualifying value content, calculated using the formula set out in Article 30, of not less than 35 percent; and
- (b) all non-originating materials used in the production of the good have undergone in the Party a change in tariff classification at the six-digit level (i.e. a change in tariff subheading) of the Harmonized System.

Note: For the purposes of this subparagraph, “Harmonized System” is that on which the product specific rules set out in Annex 2 are based.

2. Notwithstanding paragraph 1, a good subject to product specific rules shall qualify as an originating good of a Party if it satisfies the applicable product specific rules set out in Annex 2.

3. For the purposes of subparagraph 1(b) and the relevant product specific rules set out in Annex 2, the rule requiring that the materials used have undergone a change in tariff classification or a specific manufacturing or processing operation, shall apply only to non-originating materials.

Article 30  
Calculation of Qualifying Value Content

1. For the purposes of calculating the qualifying value content of a good, one or the other of the following formulas shall be applied:

(a)

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

Where:

Q.V.C. is the qualifying value content of a good, expressed as a percentage;

F.O.B. is, except as provided for in paragraph 2, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and

V.N.M. is the value of non-originating materials used in the production of a good;

(b)

$$Q.V.C. = \frac{V.O.M. + \text{Direct Labour Cost} + \text{Direct Overhead Cost} + \text{Profit}}{F.O.B.} \times 100$$

Where:

V.O.M. is the value of originating material used in the production of the good.

Note: For the purpose of calculating the qualifying value content of a good, the Generally Accepted Accounting Principles in the exporting Party shall be applied.

2. F.O.B. referred to in paragraph 1 shall be the value:
  - (a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or
  - (b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.

3. For the purposes of paragraph 1, the value of a material used in a production of a good in a Party:

- (a) shall be the CIF value; or
- (b) shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.

Note: For the purposes of this paragraph, the term “CIF value” means the customs value of the imported good in accordance with the Agreement on Customs Valuation and includes freight and insurance where appropriate, packing and all other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located.

4. For the purposes of subparagraph 2(b) or 3(a), in applying the Agreement on Customs Valuation to determine the value of a good or non-originating material, the Agreement on Customs Valuation shall apply *mutatis mutandis* to domestic transactions or to the cases where there is no domestic transaction of the good or non-originating material.

#### Article 31 Accumulation

For the purposes of determining whether a good qualifies as an originating good of a Party, an originating good of the other Party which is used as a material in the production of the good in the former Party may be considered as an originating material of the former Party, provided that such good has undergone its last production process in the former Party which goes beyond the operations provided for in Article 33.

Article 32  
*De Minimis*

Non-originating materials used in the production of a good that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such materials does not exceed specific percentages in value or weight of the good. Such percentages shall be:

- (a) in the case of a good classified under Chapters 15 through 24 (except 1604.20, 1605.20, 1605.90, 2101.11, 2101.20, 2106.10, 2106.90, 2207.10 and 2207.20), 2501.00, 2906.11, 2918.14, 2918.15, 2940.00, 3505.10, 3505.20, 3809.10 and 3824.60 of the Harmonized System, 7 percent in value of the good;
- (b) in the case of a good classified under Chapters 28 through 49 (except 2905.44, 2906.11, 2918.14, 2918.15, 2940.00, 3502.11, 3502.19, 3505.10, 3505.20, 3809.10, 3824.60, 4601.29, 4601.94 and 4602.19) and 64 through 97 of the Harmonized System, 10 percent in value of the good; and
- (c) in the case of a good classified under Chapters 50 through 63 (except 5001.00, 5003.00, heading 51.02, 51.03, 52.01 through 52.03, 53.01 and 53.02) of the Harmonized System, 7 percent in weight of the good.

Note 1: For the purposes of this Article, the term “value of the good” means the free-on-board value of the good referred to in paragraph 1 of Article 30 or the value set out in paragraph 2 of that Article.

Note 2: For the purposes of this Article, “Harmonized System” is that on which the product specific rules set out in Annex 2 are based.

Note 3: This Article shall not be applied in calculating the qualifying value content set out in Article 30.

Article 33  
Non-Qualifying Operations

A good shall not be considered to be an originating good of the exporting Party merely by reason of having undergone the following:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, removal of damaged parts) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;

- (c) disassembly;
- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting;
- (g) simple cutting, slicing and repacking or placing in bottles, flasks, bags or boxes, fixing on cards or boards, and all other simple packing operations;
- (h) affixing or printing marks, labels and other like distinguishing signs on products or their packaging;
- (i) simple mixing of products whether or not of different kinds;
- (j) simple assembly of parts of goods to constitute a complete product;
- (k) slaughter of animals;
- (l) mere dilution with water or another substance that does not materially alter the characteristics of the goods; or
- (m) any combination of operations referred to in subparagraphs (a) through (l).

Note: For the purposes of this Article, an operation is described as “simple” if neither special skills nor machines, apparatus or equipment especially produced or installed for carrying it out are needed.

#### Article 34 Consignment Criteria

1. An originating good of the other Party shall be deemed to meet the consignment criteria when it is:

- (a) transported directly from the other Party; or
- (b) transported through one or more non-Parties for the purpose of transit or temporary storage in warehouses in such non-Parties, provided that it

does not undergo operations other than unloading, reloading and any other operation to preserve it in good condition.

2. If an originating good of the other Party does not meet the consignment criteria referred to in paragraph 1, the good shall not be considered as an originating good of the other Party.

#### Article 35 Unassembled or Disassembled Goods

Where a good satisfies the requirements of the relevant provisions of Articles 27 through 33 and is imported into a Party from the other Party in an unassembled or disassembled form but is classified as an assembled good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System, such a good shall be considered as an originating good of the other Party.

#### Article 36 Fungible Goods and Materials

1. For the purposes of determining whether a good qualifies as an originating good of a Party, where fungible originating materials of the Party and fungible non-originating materials that are mixed in an inventory are used in the production of the good, the origin of the materials may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

2. Where fungible originating goods of a Party and fungible non-originating goods are mixed in an inventory and, prior to exportation do not undergo any production process or any operation in the Party where they were mixed other than unloading, reloading or any other operation to preserve them in good condition, the origin of the good may be determined pursuant to an inventory management method under the Generally Accepted Accounting Principles in the Party.

#### Article 37 Indirect Materials

Indirect materials shall be, without regard to where they are produced, considered to be originating materials of a Party where the good is produced.

Article 38  
Accessories, Spare Parts, Tools and Instructional  
or Other Information Materials

1. In determining whether all the non-originating materials used in the production of a good undergo the applicable change in tariff classification or a specific manufacturing or processing operation, accessories, spare parts, tools and instructional or other information materials delivered with the good that form part of the good's standard accessories, spare parts, tools and instructional or other information materials, shall be disregarded, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good, without regard to whether they are separately described in the invoice; and
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.

2. If a good is subject to a qualifying value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as the value of originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 39  
Packing and Packaging Materials and Containers

1. Packing materials and containers for shipment that are used to protect a good during transportation shall not be taken into account in determining whether the good qualifies as an originating good of a Party.

2. With respect to packaging materials and containers that are used for retail sale of a good:

- (a) such packaging materials and containers shall be disregarded in determining whether the good qualifies as an originating good of a Party, if they are classified with the good pursuant to Rule 5 of the General Rules for the Interpretation of the Harmonized System; and
- (b) if the good is subject to a qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as the value of originating materials of a Party where the good is produced or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 40  
Operational Certification Procedures

The operational certification procedures set out in Annex 3 shall apply with respect to procedures regarding certificate of origin and related matters.

Article 41  
Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.

2. The functions of the Sub-Committee shall be:

- (a) reviewing and making appropriate recommendations, as necessary, to the Joint Committee on:
  - (i) the implementation and operation of this Chapter;
  - (ii) any amendments to Annex 2 proposed by either Party; and
  - (iii) the Implementing Procedures referred to in Section 11 of Annex 3;
- (b) considering any other matter, including development of an electronic system for facilitating the issuance and verification of certificate of origin, as the Parties may agree related to this Chapter;
- (c) reporting the findings of the Sub-Committee to the Joint Committee; and
- (d) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 14.



Chapter 5  
Technical Regulations, Standards and Conformity Assessment  
Procedures, and Sanitary and Phytosanitary Measures

Article 50  
Scope

This Chapter shall apply to technical regulations, standards and conformity assessment procedures as defined in the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement (hereinafter referred to as “the TBT Agreement”) and sanitary and phytosanitary (hereinafter referred to as “SPS”) measures under the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement (hereinafter referred to as “the SPS Agreement”), that may, directly or indirectly, affect trade in goods between the Parties.

Article 51  
Reaffirmation of Rights and Obligations

The Parties reaffirm their rights and obligations relating to technical regulations, standards and conformity assessment procedures under the TBT Agreement, and their rights and obligations relating to SPS measures under the SPS Agreement.

Article 52  
Enquiry Points

Each Party shall designate an enquiry point which is able to answer all reasonable enquiries from the other Party regarding technical regulations, standards and conformity assessment procedures, and SPS measures and, if appropriate, to provide their relevant information.

Article 53  
Sub-Committee on Technical Regulations, Standards and  
Conformity Assessment Procedures, and SPS Measures

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Technical Regulations, Standards and Conformity Assessment Procedures, and SPS Measures (hereinafter referred to in this Chapter as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:

- (a) exchanging information on technical regulations, standards and conformity assessment procedures, and SPS measures, and where necessary, coordinating the exchange of information on generic medicine provided for in Article 54;
- (b) undertaking consultations on issues related to technical regulations, standards and conformity assessment procedures;
- (c) undertaking science-based consultations to identify and address specific issues that may arise from the application of SPS measures;
- (d) consulting cooperative efforts between the Parties in international fora in relation to technical regulations, standards and conformity assessment procedures, and SPS measures;
- (e) holding discussions on the participation of each Party in the existing frameworks for mutual recognition in technical regulations, standards and conformity assessment procedures under international agreements;
- (f) discussing Mutual Recognition Arrangements (hereinafter referred to in this Chapter as “MRAs”) pursuant to Article 55 and other technical cooperation in relation to technical regulations, standards and conformity assessment procedures, and SPS measures;
- (g) reviewing the implementation and operation of this Chapter;
- (h) reporting, where appropriate, its findings to the Joint Committee; and
- (i) carrying out other functions as may be delegated by the Joint Committee pursuant to Article 14.

3. The Sub-Committee shall meet at such venues and times as may be agreed upon by the Parties, unless otherwise provided for in this Chapter.

4. The Sub-Committee shall be composed of representatives of the Governments of the Parties.

5. The Parties shall determine in advance the agenda for the individual meeting of the Sub-Committee, with a view to ensuring appropriate participation of relevant experts.

Article 54  
Cooperation on Generic Medicine

1. The Parties shall exchange information on their respective regulatory measures concerning generic medicine, with a view to promoting cooperation between the Parties in the field of pharmaceuticals and building mutual confidence in the regulatory measures of each Party.
2. For the purposes of this Article, the term “generic medicine” means drugs approved by the competent authority of a Party under the laws and regulations of the Party as equivalent, in terms of active ingredients, dosages, usages and indications, to the drugs approved preceding the former drugs.
3. Applications by a person of a Party for registration and other approvals required for release of a generic medicine in the market of the other Party shall be considered by the relevant authorities of the other Party. Such applications shall be accorded, in the relevant procedure, treatment no less favourable than that accorded to like applications by its own person, where they fulfil all the requirements under the laws and regulations of the other Party. Such procedure shall be completed within a reasonable period of time from the date of such application.

Article 55  
Mutual Recognition

1. The Parties shall, through the Sub-Committee, discuss the feasibility of MRAs in such sectors as electrical products, telecommunications terminal equipment and radio equipment and other sectors as may be mutually agreed by the Parties. In elaborating MRAs, the Parties shall confirm the economic benefits of such arrangements and, where necessary, the equivalence of the technical regulations of both Parties.
2. The Sub-Committee shall meet within three months from the date of entry into force of this Agreement, in order to discuss the feasibility of MRAs in sectors referred to in paragraph 1, and shall endeavour to arrive at a conclusion about such feasibility within six months. The Parties shall endeavour to reach a conclusion of MRAs under paragraph 1 within a reasonable period of time, normally not exceeding three years, from the date of such conclusion about the feasibility.

Article 56  
Non-Application of Chapter 14

The dispute settlement procedures provided for in Chapter 14 shall not apply to this Chapter, unless otherwise agreed by the Parties.

Chapter 6  
Trade in Services

Article 57  
Scope

1. This Chapter shall apply to measures by a Party affecting trade in services.
2. This Chapter shall not apply to:
  - (a) in respect of air transport services, measures affecting traffic rights, however granted; or to measures affecting services directly related to the exercise of traffic rights, other than measures affecting:
    - (i) aircraft repair and maintenance services;
    - (ii) the selling and marketing of air transport services; and
    - (iii) computer reservation system services;
  - (b) cabotage in maritime transport services; and
  - (c) measures affecting natural persons seeking access to the employment market of a Party, or measures regarding nationality or citizenship, or residence or employment on a permanent basis.
3. Articles 59 and 60 shall not apply to any measure by a Party with respect to government procurement.
4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in the former Party, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under the terms of a specific commitment.

Note: The sole fact of requiring a visa for natural persons of a certain nationality or citizenship and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.
5. Annex 4 provides supplementary provisions to this Chapter on financial services, including scope and definitions.

6. Annex 5 provides supplementary provisions to this Chapter on telecommunications services, including scope and definitions.

#### Article 58 Definitions

For the purposes of this Chapter:

- (a) the term “aircraft repair and maintenance services” means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;
- (b) the term “commercial presence” means any type of business or professional establishment, including through:
  - (i) the constitution, acquisition or maintenance of a juridical person; or
  - (ii) the creation or maintenance of a branch or a representative office, within the Area of a Party for the purposes of supplying a service;
- (c) the term “computer reservation system services” means services provided by computerised systems that contain information about air carriers’ schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;
- (d) the term “measure” means any measure, whether in the form of a law, regulation, rule, procedure, decision, administrative action or any other form;

Note: The term “measure” shall include taxation measures to the extent covered by the GATS.

- (e) the term “measure by a Party” means any measure taken by:
  - (i) the central, regional or local governments or authorities of a Party; and
  - (ii) non-governmental bodies in the exercise of powers delegated by the central, regional or local governments or authorities of a Party;
- (f) the term “measures by a Party affecting trade in services” includes measures by a Party in respect of:

- (i) the purchase, payment or use of a service;
  - (ii) the access to and use of, in connection with the supply of a service, services which are required by the Party to be offered to the public generally; and
  - (iii) the presence, including commercial presence, of persons of the other Party for the supply of a service in the Area of the former Party;
- (g) the term “monopoly supplier of a service” means any person, public or private, which in the relevant market of the Area of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (h) the term “selling and marketing of air transport services” means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;
- (i) the term “service consumer” means any person that receives or uses a service;
- (j) the term “service of the other Party” means a service which is supplied:
  - (i) from or in the Area of the other Party, or in the case of maritime transport service, by a vessel registered under the law of the other Party, or by a person of the other Party which supplies such service through the operation of a vessel or its use in whole or in part; or
  - (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of the other Party;
- (k) the term “service supplied in the exercise of governmental authority” means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;
- (l) the term “supply of a service” includes the production, distribution, marketing, sale and delivery of a service;
- (m) the term “trade in services” means the supply of a service;

- (i) from the Area of a Party into the Area of the other Party (“cross-border supply”);
  - (ii) in the Area of a Party to the service consumer of the other Party (“consumption abroad”);
  - (iii) by a service supplier of a Party, through commercial presence in the Area of the other Party (“commercial presence”); and
  - (iv) by a service supplier of a Party, through presence of natural persons of that Party in the Area of the other Party (“presence of natural persons”); and
- (n) the term “traffic rights” means the rights for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership and control.

#### Article 59 Market Access

1. With respect to market access through the modes of supply defined in subparagraph (m) of Article 58, each Party shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments in Annex 6.

Note: If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (m)(i) of Article 58 and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (m)(iii) of Article 58, it is thereby committed to allow related transfers of capital into its Area.

2. In sectors where market-access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire Area, unless otherwise specified in its Schedule of Specific Commitments in Annex 6, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

Note: This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

- (d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

3. Each Party shall endeavour to reduce the requirements for a service supplier of the other Party to establish or maintain a representative office or any form of enterprise or to be resident in its Area, as a condition for the cross-border supply of a service.

#### Article 60 National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 6, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.

Note: Specific commitments assumed under this Article shall not be construed to require either Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.



2. A Party may meet the requirement of paragraph 1 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of a Party compared to like services or service suppliers of the other Party.

4. A Party shall not invoke the preceding paragraphs under Chapter 14 with respect to a measure of the other Party that falls within the scope of an international agreement between them relating to the avoidance of double taxation.

#### Article 61 Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Articles 59 and 60, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments in Annex 6.

#### Article 62 Schedule of Specific Commitments

1. With respect to sectors or sub-sectors where specific commitments are undertaken by each Party, its Schedule of Specific Commitments in Annex 6 shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments; and
- (d) where appropriate, the time-frame for implementation of such commitments.

2. Measures inconsistent with both Articles 59 and 60 shall be inscribed in the column relating to Article 59. This inscription will be considered to provide a condition or qualification to Article 60 as well.

Article 63  
Most-Favoured-Nation Treatment

If, after this Agreement enters into force, a Party enters into any agreement on trade in services with a non-Party, it shall consider a request by the other Party for the incorporation in this Agreement of treatment no less favourable than that provided under the former agreement. Any such incorporation should maintain the overall balance of commitments undertaken by each Party under this Agreement.

Article 64  
Domestic Regulation

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 6, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier of the other Party, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

3. The provisions of paragraph 2 shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under domestic laws and regulations, inform the applicant of the decision concerning the application. At the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

5. The Parties shall jointly discuss disciplines on domestic regulation including measures relating to qualification requirements and procedures, technical standards and licensing requirements developed pursuant to paragraph 4 of Article VI of the GATS, with a view to incorporating such disciplines into this Chapter and thereby ensuring that such domestic regulation does not constitute unnecessary barriers to trade in services. The Parties note that such disciplines aim to ensure that such requirements are *inter alia*:

- (a) based on objective and transparent criteria, such as competence and the ability to supply the service;

- (b) not more burdensome than necessary to ensure the quality of the service; and
- (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.

6. Pending the incorporation of disciplines developed under the GATS as referred to in paragraph 5, in the sectors inscribed in its Schedule of Specific Commitments in Annex 6 and subject to any terms, limitations, conditions or qualifications set out therein, each Party shall not apply licensing and qualification requirements and technical standards that nullify or impair its specific commitments in a manner which:

- (a) does not comply with the criteria outlined in subparagraph (a), (b) or (c) of paragraph 5; and
- (b) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.

7. In determining whether a Party is in conformity with the obligation under paragraph 6, account shall be taken of international standards of relevant international organisations applied by that Party.

Note: The term “relevant international organisations” refers to international bodies whose membership is open to the relevant bodies of the Parties.

8. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

## Article 65 Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing or certification of service suppliers, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in the other Party.

2. The Parties shall enter into negotiations regarding the possibility of recognition of the education or experience obtained, requirements met, or licences or certifications granted on specific services sectors with a view to reaching a conclusion within three years after the entry into force of this Agreement.

3. Upon request being made in writing by a Party to the other Party, the Parties shall encourage that their respective professional bodies in any regulated service sector

negotiate and conclude, within 12 months, any arrangement for mutual recognition of education or experience obtained, requirements met, or licences or certifications granted in that service sector, with a view to the achievement of early outcomes. Any delay or failure by these professional bodies to reach and conclude agreement on the details of such arrangements shall not be regarded as a breach of a Party's obligations under this paragraph and shall not be subject to Chapter 14. Progress in this regard shall be periodically reviewed by the Parties in the Joint Committee established under Article 14.

4. Where a Party recognises, by agreement or arrangement, the education or experience obtained, requirements met or licences or certifications granted in any non-Party, the Party shall afford the other Party, upon request, adequate opportunity to negotiate its accession to such an agreement or arrangement or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford the other Party adequate opportunity to demonstrate that the education or experience obtained, requirements met or licences or certifications granted in the other Party should also be recognised.

#### Article 66 Transparency

1. The competent authorities referred to in paragraph 2 of Article 4 shall, upon request by the other Party or service suppliers of the other Party, promptly respond to specific questions from, and provide information to, the other Party or the service suppliers with respect to matters referred to in Article 4, including requirements and procedures for licensing and qualification, through enquiry points. The enquiry points shall be notified to the other Party by diplomatic note on the date of entry into force of this Agreement.

2. Each Party shall endeavour to prepare, forward to the other Party and make public a list providing all existing measures, within the scope of this Chapter, at the central governmental level, and governmental level of states and Union territories in the case of India and prefectural governmental level in the case of Japan, which are inconsistent with Articles 59 and/or 60, whether or not these measures are included in its Schedule of Specific Commitments in Annex 6. The list shall include the following elements and shall be reviewed annually and revised as necessary:

- (a) sector and sub-sector or matter;
- (b) type of inconsistency (i.e. Market Access and/or National Treatment);
- (c) legal source or authority of the measure; and
- (d) succinct description of the measure.

Note: The list under this paragraph will be made solely for the purposes of transparency, and shall not be construed to affect any rights and obligations of a Party under this Chapter. The Parties understand that the list as required in this paragraph shall be prepared if possible within five years after the entry into force of this Agreement.

3. The dispute settlement procedures provided for in Chapter 14 shall not apply to disputes arising out of paragraphs 1 and 2.

#### Article 67 Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its Area does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with the Party's commitments under this Chapter.

2. Where a Party's monopoly supplier of a service competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in the Area of the Party in a manner inconsistent with such commitments.

3. If a Party has a reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, the Party may request the other Party establishing, maintaining or authorising such supplier to provide specific information concerning the relevant operations.

4. The provisions of this Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

- (a) authorises or establishes a small number of service suppliers; and
- (b) substantially prevents competition among those suppliers in its Area.

#### Article 68 Payments and Transfers

1. Except under the circumstances envisaged in Article 69, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the Articles of Agreement of the International Monetary Fund, including the use of exchange actions which are in

conformity with the Articles of Agreement of the International Monetary Fund, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments under this Chapter regarding such transactions, except under Article 69, or at the request of the International Monetary Fund.

Article 69  
Restrictions to Safeguard the Balance of Payments

1. In the event of serious balance-of-payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions relating to such commitments. It is recognised that particular pressure on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development.

2. The restrictions referred to in paragraph 1:

- (a) shall be applied by a Party on a national treatment basis and such that the other Party is treated no less favourably than any non-Party;
- (b) shall be consistent with the Articles of Agreement of the International Monetary Fund;
- (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1; and
- (e) shall be temporary and be phased out progressively as the situation specified in paragraph 1 improves.

3. In determining the incidence of such restrictions, a Party may give priority to the supply of services which are more essential to its economic or development programmes. However, such restrictions shall not be adopted or maintained for the purposes of protecting a particular service sector.

4. Any restrictions adopted or maintained under paragraph 1, or any changes therein, shall be promptly notified to the other Party.

Article 70  
Subsidies

1. Each Party shall review the treatment of subsidies related to trade in services taking into account the development of the multilateral disciplines pursuant to paragraph 1 of Article XV of the GATS.
2. In the event that either Party considers that its interests have been adversely affected by a subsidy of the other Party, the Parties shall, upon request by the former Party, enter into consultations with a view to resolving the matter.
3. During the consultations referred to in paragraph 2, the Party granting a subsidy shall, if it deems fit, consider a request of the other Party for information relating to the subsidy programme such as:
  - (a) domestic laws and regulations under which the subsidy is granted;
  - (b) form of the subsidy (e.g. grant, loan, tax concession);
  - (c) policy objective and/or purpose of the subsidy;
  - (d) dates and duration of the subsidy and any other time limits attached to it; and
  - (e) eligibility requirements of the subsidy including those with respect to potential beneficiaries.
4. The dispute settlement procedures provided for in Chapter 14 shall not apply to this Article.

Article 71  
Review of Commitments

1. The Parties shall review commitments on trade in services with the first review within three years from the date of entry into force of this Agreement, with the aim of improving the overall commitments undertaken by the Parties under this Agreement.
2. In reviewing the commitments in accordance with paragraph 1, the Parties shall take into account paragraph 1 of Article IV of the GATS.

Article 72  
Sub-Committee on Trade in Services

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Trade in Services (hereinafter referred to in this Article as “the Sub-Committee”) shall be established on the date of entry into force of this Agreement.
2. The functions of the Sub-Committee shall be:
  - (a) reviewing the implementation and operation of this Chapter;
  - (b) exchanging information on domestic laws and regulations;
  - (c) discussing any issue related to this Chapter as may be agreed upon;
  - (d) reporting the findings of the Sub-Committee to the Joint Committee; and
  - (e) carrying out other functions which may be delegated by the Joint Committee pursuant to Article 14.



Annex 1  
Referred to in Chapter 2

Schedules in relation to Article 19

Part 1  
General Notes

1. For the purposes of Article 19, the following categories indicated in Column 4 in each Party's Schedule in Part 2 and Part 3 shall be applied:

- (a) Customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated, as from the date of entry into force of this Agreement;
- (b) Customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments from the Base Rate to free;
- (c) Customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments from the Base Rate to free;
- (d) Customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual instalments from the Base Rate to free;
- (e) Customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual instalments from the Base Rate to free;
- (f) Customs duties on originating goods classified under the tariff lines indicated with "Pa" and "Pb" shall be reduced in accordance with the terms and conditions set out in the respective Notes indicated in the Schedule of India in Part 2; and
- (g) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment of reduction or elimination of customs duties.

2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to two decimal places (in the case of 0.005, the

fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in tariff item number 84082020 and 87084000 of the Schedule of India in Part 2, and in HS 0703.10, 7403.11, 7403.12, 7403.13, 7403.19, 7801.10, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in Column 3 of the Schedule of Japan in Part 3.

3. This Annex is made based on the Harmonized System, as amended on January 1, 2007.

4. For the purposes of this Annex, Base Rate shall be the rate specified in Column 3 in each Party's Schedule in Part 2 and Part 3. The rate indicated in Column 3 of the Schedule of India in Part 2 is made based on the most-favoured-nation applied rate on April 1, 2007 of India.

5. For the purposes of implementing equal annual instalments, the following shall apply:

- (a) Base Rate is only the starting point of equal annual instalments of elimination or reduction of customs duties;
- (b) The reduction for the first year shall take place on the date of entry into force of this Agreement; and
- (c) The subsequent annual reductions shall take place on the first day of each following year.

6. (a) For the purposes of this Annex, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.

- (b) Notwithstanding subparagraph (a), in the case of customs duties on originating goods classified in tariff item number 84082020 and 87084000 of the Schedule of India in Part 2, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming December 31 and, with respect to each subsequent year, the twelve-month period which starts on January 1 of that year.

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85169000	Parts	10	B10
<b>8517</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>		
	Telephone sets, including telephones for cellular networks or for other wireless networks:		
<b>851711</b>	<b>Line telephone sets with cordless handsets</b>		
85171110	Push button type		A
85171190	Other		A
<b>851712</b>	<b>Telephones for cellular networks or for other wireless networks</b>		
85171210	Push button type		A
85171290	Other		A
<b>851718</b>	<b>Other</b>		
85171810	Push button type		A
85171890	Other		A
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network(such as a local or wide area network):		
<b>851761</b>	<b>Base stations</b>		
85176100	Base stations		A
<b>851762</b>	<b>Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus</b>		
85176210	PLCC equipment		A
85176220	Voice frequency telegraphy		A
85176230	Modems (modulators-demodulators)		A
85176240	High bit rate digital subscriber line system (HDSL)		A
85176250	Digital loop carrier system (DLC)		A
85176260	Synchronous digital hierarchy system (SDH)		A
85176270	Multiplexer, statistical multiplexer		A
85176290	Other		A
<b>851769</b>	<b>Other</b>		
85176910	ISDN System		A
85176920	ISDN terminal adapters		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85176930	Routers		A
85176940	X 25 pads		A
85176950	Subscriber end equipment		A
85176960	Set top boxes for gaining access to the internet		A
85176970	Attachments for telephones		A
85176990	Other		A
<b>851770</b>	<b>Parts</b>		
85177010	Populated, loaded or stuffed printed circuit boards		A
85177090	Other		A
<b>8518</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>		
<b>851810</b>	<b>Microphones and stands therefor</b>		
85181000	Microphones and stands therefor	10	B10
	Loudspeakers, whether or not mounted in their enclosures:		
<b>851821</b>	<b>Single loudspeakers, mounted in their enclosures</b>		
85182100	Single loudspeakers, mounted in their enclosures	10	B10
<b>851822</b>	<b>Multiple loudspeakers, mounted in the same enclosure</b>		
85182200	Multiple loudspeakers, mounted in the same enclosure	10	B10
<b>851829</b>	<b>Other</b>		
85182900	Other		A
<b>851830</b>	<b>Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers</b>		
85183000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	10	B10
<b>851840</b>	<b>Audio-frequency electric amplifiers</b>		
85184000	Audio-frequency electric amplifiers	10	B10
<b>851850</b>	<b>Electric sound amplifier sets</b>		
85185000	Electric sound amplifier sets		X
<b>851890</b>	<b>Parts</b>		
85189000	Parts	10	B10
<b>8519</b>	<b>Sound recording or reproducing apparatus.</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>851920</b>	<b>Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment</b>		
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10	B10
<b>851930</b>	<b>Turntables (record-decks)</b>		
85193000	Turntables(record-decks)	10	B10
<b>851950</b>	<b>Telephone answering machines</b>		
85195000	Telephone answering machines Other apparatus:		A
<b>851981</b>	<b>Using magnetic, optical or semiconductor media</b>		
85198100	Using magnetic, optical or semiconductor media	10	B10
<b>851989</b>	<b>Other</b>		
85198910	Audio Compact disc player	10	B10
85198920	Compact disc changer including mini disc player or laser disc player	10	B10
85198930	Time code recorders	10	B10
85198940	MP-3 player	5	B5
85198990	Others	10	B10
<b>8521</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>		
<b>852110</b>	<b>Magnetic tape-type</b>		
	Cassette tape-type:		
85211011	Professional video tape recorders with ¾" or 1" tape	10	B10
85211012	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	10	B10
85211019	Other	10	B10
	Spool type:		
85211021	Professional video tape recorders with ¾" or 1" tape	10	B10
85211022	Video recorders betacam or betacam SP or digital betacam S-VHS or digital-S	10	B10
85211029	Other	10	B10
	Other:		
85211091	Professional video tape recorders with ¾" or 1 " tape solid state or otherwise	10	B10
85211092	Video recorders betacam or betacam SP or digital betacam S-VHS or Digital-S	10	B10
85211099	Other	10	B10
<b>852190</b>	<b>Other</b>		
85219010	Video duplicating system with master and slave control	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85219020	DVD player	10	B10
85219090	Other	10	B10
<b>8522</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>		
<b>852210</b>	<b>Pick-up cartridges</b>		
85221000	Pick-up cartridges	10	B10
<b>852290</b>	<b>Other</b>		
85229000	Other		A
<b>8523</b>	<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>		
	Magnetic media:		
<b>852321</b>	<b>Cards incorporating a magnetic stripe</b>		
85232100	Cards incorporating a magnetic stripe	10	B10
<b>852329</b>	<b>Other</b>		
85232910	Audio cassettes	10	B10
85232920	Video cassette	10	B10
85232930	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	10	B10
85232940	¾" and 1" video cassettes	10	B10
85232950	½" video cassette suitable to work with betacam, betacam SP/M II and VHS type VCR	10	B10
85232960	Other video cassettes and tapes ¾" and 1" video cassettes	10	B10
85232970	All kind of magnetic discs	10	B10
85232980	Cartridge tape	10	B10
85232990	Other	10	B10
<b>852340</b>	<b>Optical media</b>		
85234010	Matrices for production of records; prepared record blank	10	B10
85234020	Cartridge tape	10	B10
85234030	½" video cassette suitable to work with digital VCR	10	B10
85234040	Compact disc (audio)	10	B10
85234050	Compact disc (video)	10	B10
85234060	Blank master disc (that is, substrate) for producing stamper for compact disc	10	B10
85234070	Stamper for CD audio, CD video and CD-ROM	10	B10
85234080	Digital video disc	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85234090	Other	10	B10
	Semiconductor media:		
<b>852351</b>	<b>Solid-state non-volatile storage devices</b>		
85235100	Solid state non-volatile storage devices	10	B10
<b>852352</b>	<b>"Smart cards"</b>		
85235210	SIM cards		A
85235220	Memory cards		A
85235290	Other		A
<b>852359</b>	<b>Other</b>		
85235910	Proximity cards and tags		A
85235990	Other	10	B10
<b>852380</b>	<b>Other</b>		
85238010	Gramophone records	10	B10
85238020	Information technology software		A
85238030	Audio-visual news or audio visual views	10	B10
85238040	Children's video films	10	B10
85238050	Video tapes of educational nature	10	B10
85238060	2-D/3D computer graphics	10	B10
85238090	Other	10	B10
<b>8525</b>	<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>		
<b>852550</b>	<b>Transmission apparatus</b>		
85255010	Radio broadcast transmitter	7.5	B10
85255020	TV broadcast transmitter	7.5	B10
85255030	Broadcast equipment sub-system	7.5	B10
85255040	Communication jamming equipment	7.5	B10
85255050	Wireless microphone	10	B10
85255090	Other	7.5	B10
<b>852560</b>	<b>Transmission apparatus incorporating reception apparatus</b>		
	Two way radio communication equipment:		
85256011	Walkie talkie set		A
85256012	Marine radio communication equipment		A
85256013	Amateur radio equipment		A
85256019	Other		A
	Other:		
85256091	VSAT terminals		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85256092	Other satellite communication equipment		A
85256099	Other		A
<b>852580</b>	<b>Television cameras, digital cameras and video camera recorders</b>		
85258010	Television cameras	10	B10
85258020	Digital cameras	0	B10
85258030	Video camera recorders	10	B10
85258090	Other	10	B10
<b>8526</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		
<b>852610</b>	<b>Radar apparatus</b>		
85261000	Radar apparatus	7.5	B10
	Other:		
<b>852691</b>	<b>Radio navigational aid apparatus</b>		
85269110	Direction measuring equipment	7.5	B10
85269120	Instrument landing system	7.5	B10
85269130	Direction finding equipment	7.5	B10
85269140	Non-directional beacon	7.5	B10
85269150	VHF omni range equipment	7.5	B10
85269190	Other	7.5	B10
<b>852692</b>	<b>Radio remote control apparatus</b>		
85269200	Radio remote control apparatus	7.5	B10
<b>8527</b>	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>		
	Radio-broadcast receivers capable of operating without an external source of power:		
<b>852712</b>	<b>Pocket-size radio cassette-players</b>		
85271200	Pocket-size radio cassette-players	10	B10
<b>852713</b>	<b>Other apparatus combined with sound recording or reproducing apparatus</b>		
85271300	Other apparatus combined with sound recording or reproducing apparatus	10	B10
<b>852719</b>	<b>Other</b>		
85271900	Other	10	B10
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
<b>852721</b>	<b>Combined with sound recording or reproducing apparatus</b>		
85272100	Combined with sound recording or reproducing apparatus	10	B10



Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>852729</b>	<b>Other</b>		
85272900	Other Other:	10	B10
<b>852791</b>	<b>Combined with sound recording or reproducing apparatus</b>		
85279100	Combined with sound recording or reproducing apparatus	10	B10
<b>852792</b>	<b>Not combined with sound recording or reproducing apparatus but combined with a clock</b>		
85279200	Not combined with sound recording or reproducing apparatus but combined with a clock	10	B10
<b>852799</b>	<b>Other</b>		
	Radio communication receivers:		
85279911	Radio pagers		A
85279912	Demodulators	10	B10
85279919	Other	10	B10
85279990	Other	10	B10
<b>8528</b>	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>		
	Cathode-ray tube monitors:		
<b>852841</b>	<b>Of a kind solely or principally used in an automatic data processing system of heading 84.71</b>		
85284100	Of a kind solely or principally used in an automatic data processing system of heading 8471		A
<b>852849</b>	<b>Other</b>		
85284900	Other Other monitors:	10	B10
<b>852851</b>	<b>Of a kind solely or principally used in an automatic data processing system of heading 84.71</b>		
85285100	Of a kind solely or principally used in an automatic data processing system of heading 8471		A
<b>852859</b>	<b>Other</b>		
85285900	Other Projectors:	10	B10
<b>852861</b>	<b>Of a kind solely or principally used in an automatic data processing system of heading 84.71</b>		
85286100	Of a kind solely or principally used in an automatic data processing system of heading 8471		A
<b>852869</b>	<b>Other</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85286900	Other Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	10	B10
<b>852871</b>	<b>Not designed to incorporate a video display or screen</b>		
85287100	Not designed to incorporate a video display or screen	10	B10
<b>852872</b>	<b>Other, colour</b>		
85287211	Television set of screen size upto 36 cm		X
85287212	Television set of screen size exceeding 36cm but not exceeding 54 cm		X
85287213	Television set of screen size exceeding 54 cm but not exceeding 68 cm		X
85287214	Television set of screen size exceeding 68 cm but not exceeding 74 cm		X
85287215	Television set of screen size exceeding 74 cm but not exceeding 87 cm		X
85287216	Television set of screen size exceeding 87 cm but not exceeding 105 cm		X
85287217	Television set of screen size exceeding 105 cm		X
85287218	Liquid crystal display Television set of screen size below 63 cm		X
85287219	Other		X
<b>852873</b>	<b>Other, black and white or other monochrome</b>		
85287310	Liquid crystal display television set of screen size below 25 cm		X
85287390	Other		X
<b>8529</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 85.25 to 85.28.</b>		
<b>852910</b>	<b>Aerials and aerial reflectors of all kinds; parts suitable for use therewith</b>		
	Dish antenna:		
85291011	For communication jamming equipment	7.5	B10
85291012	For amateur radio communication equipment	7.5	B10
85291019	Other	10	B10
	Other aerials or antenna:		
85291021	For communication jamming equipment	7.5	B10
85291022	For amateur radio communication equipment	7.5	B10
85291029	Other	10	B10
	Other:		
85291091	For communication jamming equipment	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85291092	For amateur radio communication equipment	7.5	B10
85291099	Other	10	B10
<b>852990</b>	<b>Other</b>		
85299010	For communication jamming equipment	7.5	B10
85299020	For amateur radio communication equipment	7.5	B10
85299090	Other		A
<b>8530</b>	<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>		
<b>853010</b>	<b>Equipment for railways or tramways</b>		
85301010	For railways	7.5	B10
85301020	For tramways	7.5	B10
<b>853080</b>	<b>Other equipment</b>		
85308000	Other equipment	7.5	B10
<b>853090</b>	<b>Parts</b>		
85309000	Parts	7.5	B10
<b>8531</b>	<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>		
<b>853110</b>	<b>Burglar or fire alarms and similar apparatus</b>		
85311010	Burglar alarm	10	B10
85311020	Fire alarm	10	B10
85311090	Other	10	B10
<b>853120</b>	<b>Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)</b>		
85312000	Indicator panels incorporation liquid crystal devices (LCD) or light emitting diodes (LED)		A
<b>853180</b>	<b>Other apparatus</b>		
85318000	Other apparatus	10	B10
<b>853190</b>	<b>Parts</b>		
85319000	Parts	10	B10
<b>8532</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>		
<b>853210</b>	<b>Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)</b>		
85321000	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)		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other fixed capacitors:		
<b>853221</b>	<b>Tantalum</b>		
85322100	Tantalum		A
<b>853222</b>	<b>Aluminium electrolytic</b>		
85322200	Aluminium electrolytic		A
<b>853223</b>	<b>Ceramic dielectric, single layer</b>		
85322300	Ceramic dielectric, single layer		A
<b>853224</b>	<b>Ceramic dielectric, multilayer</b>		
85322400	Ceramic dielectric multilayer		A
<b>853225</b>	<b>Dielectric of paper or plastics</b>		
85322500	Dielectric of paper or plastics		A
<b>853229</b>	<b>Other</b>		
	Of bare wire:		
85322910	Of dielectric of mica		A
85322990	Other		A
<b>853230</b>	<b>Variable or adjustable (pre-set) capacitors</b>		
85323000	Variable or adjustable (pre-set) capacitors		A
<b>853290</b>	<b>Parts</b>		
85329000	Parts		A
<b>8533</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>		
<b>853310</b>	<b>Fixed carbon resistors, composition or film types</b>		
85331000	Fixed carbon resistors, composition or film types		A
	Other fixed resistors:		
<b>853321</b>	<b>For a power handling capacity not exceeding 20 W</b>		
	Of bare wire:		
85332111	Of nichrome		A
85332119	Other		A
	Of insulated wire:		
85332121	Of nichrome		A
85332129	Other		A
<b>853329</b>	<b>Other</b>		
	Of bare wire:		
85332911	Of nichrome		A
85332919	Other		A
	Of insulated wire:		
85332921	Of nichrome		A
85332929	Other		A

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Wirewound variable resistors, including rheostats and potentiometers:		
<b>853331</b>	<b>For a power handling capacity not exceeding 20 W</b>		
85333110	Potentiometers		A
85333120	Rheostats		A
85333190	Other		A
<b>853339</b>	<b>Other</b>		
85333910	Potentiometers		A
85333920	Rheostats		A
85333990	Other		A
<b>853340</b>	<b>Other variable resistors, including rheostats and potentiometers</b>		
85334010	Potentiometers		A
85334020	Rheostats		A
85334030	Thermistors		A
85334090	Other		A
<b>853390</b>	<b>Parts</b>		
85339000	Parts		A
<b>8534</b>	<b>Printed circuits.</b>		
85340000	Printed circuits		A
<b>8535</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>		
<b>853510</b>	<b>Fuses</b>		
85351010	For switches having rating upto 15 amps, rewirable		X
85351020	For switches having rating above 15 amps, high rupturing capacity or rewirable		X
85351030	Other rewirable fuses		X
85351040	Other high rupturing capacity fuses		X
85351050	Fuses gear		X
85351090	Other		X
	Automatic circuit breakers:		
<b>853521</b>	<b>For a voltage of less than 72.5 kV</b>		
	SF6 circuit breakers:		
85352111	For a voltage of 11 KV	7.5	B10
85352112	For a voltage of 33 KV	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85352113	For a voltage of 66 KV	7.5	B10
85352119	Other	7.5	B10
	Vacuum circuit breakers:		
85352121	For a voltage of 11 KV	7.5	B10
85352122	For a voltage of 33 KV	7.5	B10
85352123	For a voltage of 66 KV	7.5	B10
85352129	Other	7.5	B10
85352190	Other	7.5	B10
<b>853529</b>	<b>Other</b>		
	SF6 circuits breakers:		
85352911	For a voltage of 132 KV	7.5	B10
85352912	For a voltage of 220 KV	7.5	B10
85352913	For a voltage of 400 KV	7.5	B10
85352919	Other	7.5	B10
	Vacuum circuit breakers:		
85352921	For a voltage of 132 KV	7.5	B10
85352922	For a voltage of 220 KV	7.5	B10
85352923	For a voltage of 400 KV	7.5	B10
85352929	Other	7.5	B10
85352990	Other	7.5	B10
<b>853530</b>	<b>Isolating switches and make-and-break switches</b>		
85353010	Of plastic	7.5	B10
85353090	Other	7.5	B10
<b>853540</b>	<b>Lighting arresters, voltage limiters and surge suppressors</b>		
85354010	Lighting arresters	7.5	B10
85354020	Voltage limiters	7.5	B10
85354030	Surge suppressors	7.5	B10
<b>853590</b>	<b>Other</b>		
85359010	Motor starters for AC motors		X
85359020	Control gear and starters for DC motors		X
85359030	Other control and switchgears		X
85359040	Junction boxes		X
85359090	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>8536</b>	<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>		
<b>853610</b>	<b>Fuses</b>		
85361010	For switches having rating upto 15 amps, rewirable	10	B10
85361020	For switches having rating above 15 amps, high rupturing capacity or rewirable	7.5	B10
85361030	Other rewirable fuses	7.5	B10
85361040	Other high rupturing capacity fuses	7.5	B10
85361050	Fuses gear	7.5	B10
85361060	Electronic fuses	7.5	B10
85361090	Other	7.5	B10
<b>853620</b>	<b>Automatic circuit breakers</b>		
85362010	Air circuit breakers	7.5	B10
85362020	Moulded case circuit breakers	7.5	B10
85362030	Miniature circuit breakers	7.5	B10
85362040	Earth leak circuit breakers	7.5	B10
85362090	Other	7.5	B10
<b>853630</b>	<b>Other apparatus for protecting electrical circuits</b>		
85363000	Other apparatus for protecting electrical circuits Relays:	7.5	B10
<b>853641</b>	<b>For a voltage not exceeding 60 V</b>		
85364100	For a voltage not exceeding 60 V	10	B10
<b>853649</b>	<b>Other</b>		
85364900	Other	7.5	B10
<b>853650</b>	<b>Other switches</b>		
85365010	Control and switch gears	7.5	B10
85365020	Other switches of plastic	7.5	B10
85365090	Other	7.5	B10
	Lamp-holders, plugs and sockets:		
<b>853661</b>	<b>Lamp-holders</b>		
85366110	Of plastic	10	B10
85366190	Of other materials	10	B10
<b>853669</b>	<b>Other</b>		
85366910	Of plastic	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85366990	Of other materials	10	B10
<b>853670</b>	<b>Connectors for optical fibres, optical fibre bundles or cables</b>		
85367000	Connectors for optical fibres, optical fibre bundles or cables	7.5	B10
<b>853690</b>	<b>Other apparatus</b>		
85369010	Motor starters for AC motors		X
85369020	Motor starters for DC motors		X
85369030	Junction boxes		X
85369090	Other		X
<b>8537</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>		
<b>853710</b>	<b>For a voltage not exceeding 1,000 V</b>		
85371000	For a voltage not exceeding 1,000 V	7.5	B10
<b>853720</b>	<b>For a voltage exceeding 1,000 V</b>		
85372000	For a voltage exceeding 1,000 V	7.5	B10
<b>8538</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>		
<b>853810</b>	<b>Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus</b>		
85381010	For industrial use	7.5	B10
85381090	Other	7.5	B10
<b>853890</b>	<b>Other</b>		
85389000	Other	7.5	B10
<b>8539</b>	<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>		
<b>853910</b>	<b>Sealed beam lamp units</b>		
85391000	Sealed beam lamp units		X
	Other filament lamps, excluding ultra-violet or infra-red lamps:		
<b>853921</b>	<b>Tungsten halogen</b>		
85392110	Miniature halogen lamps with fittings	10	B10
85392120	Other for automobiles	10	B10
85392190	Other	10	B10
<b>853922</b>	<b>Other, of a power not exceeding 200 W and for a voltage exceeding 100 V</b>		



Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85392200	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	10	B10
<b>853929</b>	<b>Other</b>		
85392910	Of retail sale price not exceeding rupees 20 per bulb	10	B10
85392920	Bulb, for torches	10	B10
85392930	Miniature bulbs	10	B10
85392940	Other for automobile lamps	10	B10
85392990	Other	10	B10
	Discharge lamps, other than ultra-violet lamps:		
<b>853931</b>	<b>Fluorescent, hot cathode</b>		
85393110	Compact fluorescent lamps	10	B10
85393190	Other	10	B10
<b>853932</b>	<b>Mercury or sodium vapour lamps; metal halide lamps</b>		
85393210	Mercury vapour lamp	10	B10
85393220	Sodium vapour lamp	10	B10
85393230	Metal halide lamps	10	B10
<b>853939</b>	<b>Other</b>		
85393910	Energy efficient triphosphor fluorescent lamps	10	B10
85393990	Other	10	B10
	Ultra-violet or infra-red lamps; arc lamps:		
<b>853941</b>	<b>Arc-lamps</b>		
85394100	Arc-lamps	10	B10
<b>853949</b>	<b>Other</b>		
85394900	Other	10	B10
<b>853990</b>	<b>Parts</b>		
85399010	Parts of fluorescent tube lamps		X
85399020	Parts of arc-lamps		X
85399090	Other		X
<b>8540</b>	<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>		
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
<b>854011</b>	<b>Colour</b>		
85401110	Television picture tubes of 20" and 21" size, except 21" Flat and full square (F and FST) colour TV picture tubes		X
85401120	Video monitor cathode-ray tubes		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85401190	Other		X
<b>854012</b>	<b>Black and white or other monochrome</b>		
85401200	Black and white or other monochrome	10	B10
<b>854020</b>	<b>Television camera tubes; image converters and intensifiers; other photo-cathode tubes</b>		
85402000	Television camera tubes; image converters and intensifiers; Other photos-cathode tubes	10	B10
<b>854040</b>	<b>Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm</b>		
85404000	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm		A
<b>854050</b>	<b>Data/graphic display tubes, black and white or other monochrome</b>		
85405000	Data or graphic display tubes, black and white or other monochrome	10	B10
<b>854060</b>	<b>Other cathode-ray tubes</b>		
85406000	Other cathode-ray tubes	10	B10
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
<b>854071</b>	<b>Magnetrons</b>		
85407100	Magnetrons		X
<b>854072</b>	<b>Klystrons</b>		
85407200	Klystrons	10	B10
<b>854079</b>	<b>Other</b>		
85407900	Other	10	B10
	Other valves and tubes:		
<b>854081</b>	<b>Receiver or amplifier valves and tubes</b>		
85408100	Receiver or amplifier valves and tubes	10	B10
<b>854089</b>	<b>Other</b>		
85408900	Other	10	B10
	Parts:		
<b>854091</b>	<b>Of cathode-ray tubes</b>		
85409100	Of cathode-ray tubes	10	B10
<b>854099</b>	<b>Other</b>		
85409900	Other	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>8541</b>	<b>Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.</b>		
<b>854110</b>	<b>Diodes, other than photosensitive or light emitting diodes</b>		
85411000	Diodes, other than photosensitive or light emitting diodes Transistors, other than photosensitive transistors:		A
<b>854121</b>	<b>With a dissipation rate of less than 1 W</b>		
85412100	With a dissipation rate of less than 1 W		A
<b>854129</b>	<b>Other</b>		
85412900	Other		A
<b>854130</b>	<b>Thyristors, diacs and triacs, other than photosensitive</b>		
85413010	Thyristors		A
85413090	Other		A
<b>854140</b>	<b>Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes</b>		
	Photocells:		
85414011	Solar cells whether or not assembled in modules or panels		A
85414019	Other		A
85414020	Light emitting diodes (electro luminescent)		A
85414090	Other		A
<b>854150</b>	<b>Other semiconductor devices</b>		
85415000	Other semiconductor devices		A
<b>854160</b>	<b>Mounted piezo-electric crystals</b>		
85416000	Mounted piezo-electric crystals		A
<b>854190</b>	<b>Parts</b>		
85419000	Parts		A
<b>8542</b>	<b>Electronic integrated circuits.</b>		
	Electronic integrated circuits:		
<b>854231</b>	<b>Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits</b>		
85423100	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits or other circuits		A
<b>854232</b>	<b>Memories</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85423200	Memories		A
<b>854233</b>	<b>Amplifiers</b>		
85423300	Amplifiers		A
<b>854239</b>	<b>Other</b>		
85423900	Other	7.5	B10
<b>854290</b>	<b>Parts</b>		
85429000	Parts		A
<b>8543</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>		
<b>854310</b>	<b>Particle accelerators</b>		
85431010	Ion implanters for doping semi conductor materials		A
85431020	Vane graff, cock-croft, walton accelerators	7.5	B10
85431030	Synchrocyclotrons, synchrotrons	7.5	B10
85431090	Other including cyclotrons	7.5	B10
<b>854320</b>	<b>Signal generators</b>		
85432010	Sweep generators	7.5	B10
85432020	Impulse generators	7.5	B10
85432030	Tacho generators	7.5	B10
85432090	Other	7.5	B10
<b>854330</b>	<b>Machines and apparatus for electroplating, electrolysis or electrophoresis</b>		
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	7.5	B10
<b>854370</b>	<b>Other machines and apparatus</b>		
85437011	Proximity cards and tags		A
85437012	Metal detector	7.5	B10
85437013	Mine detector	7.5	B10
85437019	Other	7.5	B10
	Audio special effect equipment:		
85437021	Digital reverberators	7.5	B10
85437022	Mixing systems or consoles	7.5	B10
85437029	Other	7.5	B10
	Video special effect equipments:		
85437031	Video mixing system or consoles	7.5	B10
85437032	Video effect system	7.5	B10
85437033	Digital layering machine	7.5	B10
85437034	Paint box	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85437035	Video typewriter	7.5	B10
85437036	Video matting machines	7.5	B10
85437039	Other	7.5	B10
	Edit control unit:		
85437041	Computerised editing system controlling more than three video editing machines	7.5	B10
85437042	Other video control units	7.5	B10
85437049	Other	7.5	B10
85437050	Colour correctors	7.5	B10
	Amplifier:		
85437061	Broadcast amplifier	7.5	B10
85437062	Limiting amplifier, video distribution amplifier and stabilizing amplifiers	7.5	B10
85437069	Other	7.5	B10
	Graphic equalizer and synthesized receivers:		
85437071	Graphic equalizer	7.5	B10
85437072	Synthesised receivers	7.5	B10
	Other:		
85437091	RF(Radio Frequency) power amplifiers and noise generators for communication jamming equipment, static and mobile or manportable	7.5	B10
85437092	Equipment gadgets based on solar energy	7.5	B10
85437093	Professional beauty care equipment	7.5	B10
85437094	Audio video stereo encoders	7.5	B10
85437095	Time code generator	7.5	B10
85437099	Other	7.5	B10
<b>854390</b>	<b>Parts</b>		
85439000	Parts		A
<b>8544</b>	<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b>		
	Winding wire:		
<b>854411</b>	<b>Of copper</b>		
85441110	Enamelled		X
85441190	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>854419</b>	<b>Other</b>		
85441910	Asbestos covered		X
85441920	Plastic insulated		X
85441930	Rubber insulated		X
85441990	Other		X
<b>854420</b>	<b>Co-axial cable and other co-axial electric conductors</b>		
85442010	Co-axial cable	7.5	B10
85442090	Other	7.5	B10
<b>854430</b>	<b>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</b>		
85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	7.5	B10
	Other electric conductors, for a voltage not exceeding 1,000v:		
<b>854442</b>	<b>Fitted with connectors</b>		
85444210	Paper insulated	7.5	B10
85444220	Plastic insulated	7.5	B10
85444230	Rubber insulated	7.5	B10
85444290	Other:		
85444291	Paper insulated, of a kind used in telecommunication	7.5	B10
85444292	Plastic insulated, of a kind used in telecommunication	7.5	B10
85444293	Rubber insulated, of a kind used in telecommunication	7.5	B10
85444299	Other	7.5	B10
<b>854449</b>	<b>Other</b>		
85444910	Paper insulated	7.5	B10
85444920	Plastic insulated	7.5	B10
85444930	Rubber insulated	7.5	B10
	Other:		
85444991	Paper insulated, of a kind used in telecommunication	7.5	B10
85444992	Plastic insulated, of a kind used in telecommunication	7.5	B10
85444993	Rubber insulated, of a kind used in telecommunication	7.5	B10
85444999	Other	7.5	B10
<b>854460</b>	<b>Other electric conductors, for a voltage exceeding 1,000 V</b>		
85446010	Papers insulated	7.5	B10
85446020	Plastic insulated	7.5	B10
85446030	Rubber insulated	7.5	B10
85446090	Other	7.5	B10
<b>854470</b>	<b>Optical fibre cables</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85447010	Lead alloy sheathed cables for lighting purposes		A
85447090	Others		A
<b>8545</b>	<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b>		
	Electrodes:		
<b>854511</b>	<b>Of a kind used for furnaces</b>		
85451100	Of a kind used for furnaces	7.5	B10
<b>854519</b>	<b>Other</b>		
85451900	Other	7.5	B10
<b>854520</b>	<b>Brushes</b>		
85452000	Brushes		X
<b>854590</b>	<b>Other</b>		
85459010	Arc-lamp carbon	7.5	B10
85459020	Battery carbon	7.5	B10
85459090	Other	7.5	B10
<b>8546</b>	<b>Electrical insulators of any material.</b>		
<b>854610</b>	<b>Of glass</b>		
85461000	Of glass	7.5	B10
<b>854620</b>	<b>Of ceramics</b>		
	Porcelain discs and strings:		
85462011	Porcelain below 6.6 kv	7.5	B10
85462019	Other	7.5	B10
	Porcelain post insulators:		
85462021	Below 6.6 kv	7.5	B10
85462022	6.6 kv or above but upto 11 kv	7.5	B10
85462023	Above 11 kv but upto 66 kv	7.5	B10
85462024	Above 66 kv but upto 132 kv	7.5	B10
85462029	Above 132 kv	7.5	B10
	Porcelain pin insulators:		
85462031	Below 6.6 kv	7.5	B10
85462032	6.6 kv or above but to 11 kv	7.5	B10
85462033	Above 11 kv upto 66 kv	7.5	B10
85462039	Above 66 kv	7.5	B10
85462040	Other high tension procelain solid core insulators	7.5	B10
85462050	Other low tension procelain insulators including telegraph and telephone insulators	7.5	B10
85462090	Other	7.5	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>854690</b>	<b>Other</b>		
85469010	Heat shrinkable components	7.5	B10
85469090	Other	7.5	B10
<b>8547</b>	<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>		
<b>854710</b>	<b>Insulating fittings of ceramics</b>		
85471010	Porcelain bushing below 6.6 kv	7.5	B10
85471020	Porcelain bushings for voltage 6.6 kv or above but below 11 kv	7.5	B10
85471030	Porcelain bushings for voltage 11 kv or above but upto 66 kv	7.5	B10
85471040	Porcelain bushings for voltage 66 kv or above	7.5	B10
85471090	Other	7.5	B10
<b>854720</b>	<b>Insulating fittings of plastics</b>		
85472000	Insulating fittings of plastics	7.5	B10
<b>854790</b>	<b>Other</b>		
85479010	Electrical insulating fittings of glass	7.5	B10
85479020	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	7.5	B10
85479090	Other	7.5	B10
<b>8548</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>		
<b>854810</b>	<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators</b>		
85481010	Battery scrap, namely the following: lead battery plates covered by ISRI code word Rails; battery lugs covered by ISRI code word Rakes	10	B10



Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
85481020	Battery wastes, namely the following: Scrap drained or dry while intact, lead batteries covered by ISRI code word Rains; scrap wet whole intact lead batteries covered by ISRI code word Rink; scrap industrial intact lead cells covered by ISRI code word Rono; scrap whole intact industrial lead batteries covered by ISRI code word Roper; edison batteries covered by ISRI code word Vaunt	10	B10
85481090	Other waste and scrap	10	B10
<b>854890</b>	<b>Other</b>		
85489000	Other		A
<b>8601</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>		
<b>860110</b>	<b>Powered from an external source of electricity</b>		
86011000	Powered from an external source of electricity	10	B10
<b>860120</b>	<b>Powered by electric accumulators</b>		
86012000	Powered by electric accumulators	10	B10
<b>8602</b>	<b>Other rail locomotives; locomotive tenders.</b>		
<b>860210</b>	<b>Diesel-electric locomotives</b>		
86021000	Diesel-electric locomotives	10	B10
<b>860290</b>	<b>Other</b>		
86029010	Steam locomotives and tenders thereof	10	B10
86029090	Other	10	B10
<b>8603</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>		
<b>860310</b>	<b>Powered from an external source of electricity</b>		
86031000	Powered from an external source of electricity	10	B10
<b>860390</b>	<b>Other</b>		
86039000	Other	10	B10
<b>8604</b>	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>		
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>8605</b>	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>		
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	10	B10
<b>8606</b>	<b>Railway or tramway goods vans and wagons, not self-propelled.</b>		
<b>860610</b>	<b>Tank wagons and the like</b>		
86061010	Four wheeler tank wagons of pay-load exceeding 23 tonnes	10	B10
86061020	Eight wheeler tank wagons of pay-load not exceeding 60 tonnes	10	B10
86061090	Other	10	B10
<b>860630</b>	<b>Self-discharging vans and wagons, other than those of subheading 8606.10</b>		
86063000	Self-discharging vans and wagons, other than those of sub heading 8606 10 Other:	10	B10
<b>860691</b>	<b>Covered and closed</b>		
86069110	Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes	10	B10
86069120	Broad guage eight wheeler covered wagons of pay-load not exceeding 60 tonnes	10	B10
86069190	Other	10	B10
<b>860692</b>	<b>Open, with non-removable sides of a height exceeding 60 cm</b>		
86069210	Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	10	B10
86069220	Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	10	B10
86069290	Other	10	B10
<b>860699</b>	<b>Other</b>		
86069900	Other	10	B10
<b>8607</b>	<b>Parts of railway or tramway locomotives or rolling-stock.</b>		
	Bogies, bissel-bogies, axles and wheels, and parts thereof:		
<b>860711</b>	<b>Driving bogies and bissel-bogies</b>		
86071100	Driving Bogies and bissel-bogies	10	B10
<b>860712</b>	<b>Other bogies and bissel-bogies</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
86071200	Other bogies and bissel-bogies	10	B10
<b>860719</b>	<b>Other, including parts</b>		
86071910	Axles, wheels for coaches, van and wagons (rolling- stock )	10	B10
86071920	Axles and wheels for locomotives	10	B10
86071930	Axle boxes (lubricating or grease box)	10	B10
86071990	Other parts of axles and wheels	10	B10
	Brakes and parts thereof:		
<b>860721</b>	<b>Air brakes and parts thereof</b>		
86072100	Air brakes and parts thereof	10	B10
<b>860729</b>	<b>Other</b>		
86072900	Other	10	B10
<b>860730</b>	<b>Hooks and other coupling devices, buffers, and parts thereof</b>		
86073010	Buffers and coupling devices	10	B10
86073090	Other	10	B10
	Other:		
<b>860791</b>	<b>Of locomotives</b>		
86079100	Of locomotives	10	B10
<b>860799</b>	<b>Other</b>		
86079910	Parts of coach work of railway running stock	10	B10
86079920	Parts of tramway, locomotives and running stock	10	B10
86079930	Hydraulic shock absorbers for railway bogies	10	B10
86079990	Other	10	B10
<b>8608</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>		
<b>860800</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing</b>		
86080010	Railway and tramway track fixtures and fittings	10	B10
86080020	Mechanical equipment, not electrically powered for signalling to, or controlling, road rail or other vehicles, ships or aircraft	10	B10
86080030	Other traffic control equipment for railways	10	B10
86080040	Other traffic control equipment for roads or inland waterways including automatic traffic control equipment for use at ports and airports	10	B10

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
86080090	Other	10	B10
<b>8609</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>		
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	10	B10
<b>8701</b>	<b>Tractors (other than tractors of heading 87.09).</b>		
<b>870110</b>	<b>Pedestrian controlled tractors</b>		
87011000	Pedestrian controlled tractors	10	B10
<b>870120</b>	<b>Road tractors for semi-trailers</b>		
87012010	Of engine capacity not exceeding 1800 cc	10	B10
87012090	Other	10	B10
<b>870130</b>	<b>Track-laying tractors</b>		
	Garden tractors:		
87013011	Of engine capacity not exceeding 1800 cc	10	B10
87013019	Other	10	B10
	Other:		
87013091	Of engine capacity not exceeding 1800 cc	10	B10
87013099	Other	10	B10
<b>870190</b>	<b>Other</b>		
87019010	Of engine capacity not exceeding 1800 cc	10	B10
87019090	Other	10	B10
<b>8702</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
<b>870210</b>	<b>With compression-ignition internal combustion piston engine (diesel or semi-diesel)</b>		
	Vehicles for transport of not more than 13 persons, including the driver:		
87021011	Integrated monocoque vehicle		X
87021012	Air-conditioned vehicle		X
87021019	Other		X
	Other:		
87021091	Integrated monocoque vehicle		X
87021092	Air-conditioned vehicle		X
87021099	Other		X
<b>870290</b>	<b>Other</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Vehicles for transport of not more than 13 persons, including the driver:		
87029011	Integrated monocoque vehicle		X
87029012	Air-conditioned vehicle		X
87029013	Electrically operated		X
87029019	Other		X
87029020	Electrically operated vehicle nor elsewhere included or specified		X
	Other:		
87029091	Integrated monocoque vehicle		X
87029092	Air-conditioned vehicle		X
87029099	Other		X
<b>8703</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>		
<b>870310</b>	<b>Vehicles specially designed for travelling on snow; golf cars and similar vehicles</b>		
87031010	Electrically operated	100	B10
87031090	Other	100	B10
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
<b>870321</b>	<b>Of a cylinder capacity not exceeding 1,000 cc</b>		
87032110	Vehicles principally designed for the transport of more than seven persons including the driver		X
87032120	Three Wheeled vehicles		X
	Other:		
87032191	Motor cars		X
87032192	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032199	Other		X
<b>870322</b>	<b>Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc</b>		
87032210	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87032220	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032230	Three-wheeled vehicles		X
	Other:		
87032291	Motor cars		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87032299	Other		X
<b>870323</b>	<b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc</b>		
87032310	Vehicles principally designed for the transport of more than seven persons including the driver		X
87032320	Three-wheeled vehicles		X
	Other:		
87032391	Motor cars		X
87032392	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032399	Other		X
<b>870324</b>	<b>Of a cylinder capacity exceeding 3,000 cc</b>		
87032410	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87032420	Three Wheeled vehicles		X
	Other:		
87032491	Motor cars		X
87032492	Specialised transport vehicles such as ambulances, prison vans and the like		X
87032499	Other		X
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
<b>870331</b>	<b>Of a cylinder capacity not exceeding 1,500 cc</b>		
87033110	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033120	Three Wheeled vehicles		X
	Other:		
87033191	Motor cars		X
87033192	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033199	Other		X
<b>870332</b>	<b>Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc</b>		
87033210	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033220	Three-wheeled vehicles		X
	Other:		
87033291	Motor cars		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87033292	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033299	Other		X
<b>870333</b>	<b>Of a cylinder capacity exceeding 2,500 cc</b>		
87033310	Vehicles principally designed for the transport of more than seven persons, including the driver		X
87033320	Three-wheeled vehicles		X
	Other:		
87033391	Motor cars		X
87033392	Specialised transport vehicles such as ambulances, prison vans and the like		X
87033399	Other		X
<b>870390</b>	<b>Other</b>		
87039010	Electrically operated		X
87039090	Other		X
<b>8704</b>	<b>Motor vehicles for the transport of goods.</b>		
<b>870410</b>	<b>Dumpers designed for off-highway use</b>		
87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes		X
87041090	Other		X
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
<b>870421</b>	<b>g.v.w. not exceeding 5 tonnes</b>		
87042110	Refrigerated		X
87042120	Three-wheeled motor vehicles		X
87042190	Other		X
<b>870422</b>	<b>g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes</b>		
	Lorries and trucks:		
87042211	Refrigerated		X
87042219	Other		X
87042290	Other		X
<b>870423</b>	<b>g.v.w. exceeding 20 tonnes</b>		
	Lorries and trucks:		
87042311	Refrigerated		X
87042319	Other		X
87042390	Other		X
	Other, with spark-ignition internal combustion piston engine:		
<b>870431</b>	<b>g.v.w. not exceeding 5 tonnes</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87043110	Refrigerated		X
87043120	Three-wheeled motor vehicles		X
87043190	Other		X
<b>870432</b>	<b>g.v.w. exceeding 5 tonnes</b>		
	Lorries and trucks:		
87043211	Refrigerated	10	B10
87043219	Other	10	B10
87043290	Other	10	B10
<b>870490</b>	<b>Other</b>		
	Lorries and trucks:		
87049011	Refrigerated	10	B10
87049012	Electrically operated	10	B10
87049019	Other	10	B10
87049090	Other	10	B10
<b>8705</b>	<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>		
<b>870510</b>	<b>Crane lorries</b>		
87051000	Crane lorries		X
<b>870520</b>	<b>Mobile drilling derricks</b>		
87052000	Mobile drilling derricks		X
<b>870530</b>	<b>Fire fighting vehicles</b>		
87053000	Fire fighting vehicles		X
<b>870540</b>	<b>Concrete-mixer lorries</b>		
87054000	Concrete-mixer lorries		X
<b>870590</b>	<b>Other</b>		
87059000	Other		X
<b>8706</b>	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>		
<b>870600</b>	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05</b>		
	For the tractors of heading 8701:		
87060011	Of engine capacity not exceeding 1,800 cc		X
87060019	Other	10	B10
	For the vehicles of heading 8702:		



Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87060021	For transport of not more than thirteen persons, including the driver		X
87060029	Other		X
	For the motor vehicles of heading 8703:		
87060031	For three-wheeled vehicles		X
87060039	Other		X
	For the motor vehicles of heading 8704:		
87060041	For three-wheeled motor vehicle		X
87060042	For vehicles, other than petrol driven		X
87060043	For dumpers covered in the heading 8704		X
87060049	Other		X
87060050	For the motor vehicles of heading 8705		X
<b>8707</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		
<b>870710</b>	<b>For the vehicles of heading 87.03</b>		
87071000	For the vehicles of heading 8703	10	B10
<b>870790</b>	<b>Other</b>		
87079000	Other		X
<b>8708</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>		
<b>870810</b>	<b>Bumpers and parts thereof</b>		
87081010	For tractors	10	B10
87081090	Other	10	B10
	Other parts and accessories of bodies (including cabs):		
<b>870821</b>	<b>Safety seat belts</b>		
87082100	Safety seat belts		X
<b>870829</b>	<b>Other</b>		
87082900	Other		X
<b>870830</b>	<b>Brakes and servo-brakes; parts thereof</b>		
87083000	Brakes and servo-brakes; parts thereof		X
<b>870840</b>	<b>Gear boxes and parts thereof</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87084000	Gear boxes and parts thereof		Pb(Note)
	<p>Note: Customs duties on originating goods classified under the tariff lines indicated with “Pb” shall be reduced as follows:</p> <p>(i) 11.25 percent as from the date of entry into force of this Agreement;</p> <p>(ii) 10.63 percent as from January 1, 2012;</p> <p>(iii) 10 percent as from January 1, 2013;</p> <p>(iv) 9.38 percent as from January 1, 2014;</p> <p>(v) 8.75 percent as from January 1, 2015;</p> <p>(vi) 8.13 percent as from January 1, 2016;</p> <p>(vii) 7.5 percent as from January 1, 2017;</p> <p>(viii) 6.88 percent as from January 1, 2018; and</p> <p>(ix) 6.25 percent as from January 1, 2019.</p>		
<b>870850</b>	<b>Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof</b>		
87085000	Drive-axles with differential, whether or not provided with other transmission components, non-driving axles; parts thereof		X
<b>870870</b>	<b>Road wheels and parts and accessories thereof</b>		
87087000	Road wheels and parts and accessories thereof	10	B10
<b>870880</b>	<b>Suspension systems and parts thereof (including shock-absorbers)</b>		
87088000	Suspension systems and parts thereof (including shock-absorbers)		X
	Other parts and accessories:		
<b>870891</b>	<b>Radiators and parts thereof</b>		
87089100	Radiators and parts thereof		X
<b>870892</b>	<b>Silencers (mufflers) and exhaust pipes; parts thereof</b>		
87089200	Silencers (mufflers) and exhaust pipes; parts thereof	10	B10
<b>870893</b>	<b>Clutches and parts thereof</b>		
87089300	Clutches and parts thereof		X
<b>870894</b>	<b>Steering wheels, steering columns and steering boxes; parts thereof</b>		
87089400	Steering wheels, steering columns and steering boxes; parts thereof		X
<b>870895</b>	<b>Safety airbags with inflater system; parts thereof</b>		
87089500	Safety airbags with inflater system; parts thereof		X
<b>870899</b>	<b>Other</b>		
87089900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>8709</b>	<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>		
	Vehicles:		
<b>870911</b>	<b>Electrical</b>		
87091100	Electrical		X
<b>870919</b>	<b>Other</b>		
87091900	Other	10	B10
<b>870990</b>	<b>Parts</b>		
87099000	Parts	10	B10
<b>8710</b>	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>		
87100000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles		A
<b>8711</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
<b>871110</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc</b>		
87111010	Mopeds		X
87111020	Motorised cycles		X
87111090	Other		X
<b>871120</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc</b>		
	Scooters:		
87112011	Of cylinder capacity not exceeding 75 cc		X
87112019	Other		X
	Motor cycles:		
87112021	Of cylinder capacity not exceeding 75 cc		X
87112029	Other		X
	Mopeds:		
87112031	Of cylinder capacity not exceeding 75 cc		X
87112039	Other		X
	Other:		
87112091	Of cylinder capacity not exceeding 75 cc		X
87112099	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>871130</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc</b>		
87113010	Scooters		X
87113020	Motor-cycles		X
87113090	Other		X
<b>871140</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc</b>		
87114010	Motor-cycles		X
87114090	Other		X
<b>871150</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc</b>		
87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc		X
<b>871190</b>	<b>Other</b>		
87119010	Side-cars	100	B10
	Other:		
87119091	Electrically operated	100	B10
87119099	Other	100	B10
<b>8712</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>		
<b>871200</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorised</b>		
87120010	Bicycles		X
87120090	Other		X
<b>8713</b>	<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>		
<b>871310</b>	<b>Not mechanically propelled</b>		
87131010	Wheel chairs for invalid	10	B10
87131090	Other	10	B10
<b>871390</b>	<b>Other</b>		
87139010	Wheel chairs for invalid	10	B10
87139090	Other	10	B10
<b>8714</b>	<b>Parts and accessories of the motor vehicles of headings 87.11 to 87.13.</b>		
	Of motorcycles (including mopeds):		
<b>871411</b>	<b>Saddles</b>		
87141100	Saddles	10	B10
<b>871419</b>	<b>Other</b>		
87141900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
<b>871420</b>	<b>Of carriages for disabled persons</b>		
87142010	Mechanically propelled	10	B10
87142020	Non mechanically propelled	10	B10
87142090	Other	10	B10
	Other:		
<b>871491</b>	<b>Frames and forks, and parts thereof</b>		
87149100	Frames and forks, and parts thereof	10	B10
<b>871492</b>	<b>Wheel rims and spokes</b>		
87149210	Bicycle rims	10	B10
87149220	Bicycle spokes	10	B10
87149290	Other	10	B10
<b>871493</b>	<b>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels</b>		
87149310	Bicycle hubs	10	B10
87149320	Bicycle free-wheels	10	B10
87149390	Other	10	B10
<b>871494</b>	<b>Brakes, including coaster braking hubs and hub brakes, and parts thereof</b>		
87149400	Brakes, including coaster braking hubs and hub brakes, and parts thereof	10	B10
<b>871495</b>	<b>Saddles</b>		
87149510	Bicycle saddles	10	B10
87149590	Other	10	B10
<b>871496</b>	<b>Pedals and crank-gear, and parts thereof</b>		
87149600	Pedals and crank-gear, and parts thereof	10	B10
<b>871499</b>	<b>Other</b>		
87149910	Bicycle chains	10	B10
87149920	Bicycle wheels	10	B10
87149990	Other	10	B10
<b>8715</b>	<b>Baby carriages and parts thereof.</b>		
<b>871500</b>	<b>Baby carriages and parts thereof</b>		
87150010	Baby carriages	10	B10
87150020	Parts	10	B10
<b>8716</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
<b>871610</b>	<b>Trailers and semi-trailers of the caravan type, for housing or camping</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
87161000	Trailers and semi-trailers of the caravan type, for housing or camping	10	B10
<b>871620</b>	<b>Self-loading or self-unloading trailers and semi-trailers for agricultural purposes</b>		
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	B10
	Other trailers and semi-trailers for the transport of goods:		
<b>871631</b>	<b>Tanker trailers and tanker semi-trailers</b>		
87163100	Tanker trailers and tanker semi-trailers	10	B10
<b>871639</b>	<b>Other</b>		
87163900	Other	10	B10
<b>871640</b>	<b>Other trailers and semi-trailers</b>		
87164000	Other trailers and semi-trailers	10	B10
<b>871680</b>	<b>Other vehicles</b>		
87168010	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	10	B10
87168020	Animal drawn vehicles	10	B10
87168090	Other	10	B10
<b>871690</b>	<b>Parts</b>		
87169010	Parts and accessories of trailers	10	B10
87169090	Other	10	B10
<b>8801</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>		
<b>880100</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft</b>		
88010010	Gliders and hang Gliders	10	B10
88010020	Balloons	10	B10
88010090	Other	10	B10
<b>8802</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>		
	Helicopters:		
<b>880211</b>	<b>Of an unladen weight not exceeding 2,000 kg</b>		
88021100	Of an unladen weight not exceeding 2,000 kg	10	B10
<b>880212</b>	<b>Of an unladen weight exceeding 2,000 kg</b>		
88021200	Of an unladen weight exceeding 2,000 kg	10	B10
<b>880220</b>	<b>Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	3	B10
<b>880230</b>	<b>Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg</b>		
88023000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	3	B10
<b>880240</b>	<b>Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg</b>		
88024000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	3	B10
<b>880260</b>	<b>Spacecraft (including satellites) and suborbital and spacecraft launch vehicles</b>		
88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	10	B10
<b>8803</b>	<b>Parts of goods of heading 88.01 or 88.02.</b>		
<b>880310</b>	<b>Propellers and rotors and parts thereof</b>		
88031000	Propellers and rotors and parts thereof	3	B10
<b>880320</b>	<b>Under-carriages and parts thereof</b>		
88032000	Under-carriages and parts thereof	3	B10
<b>880330</b>	<b>Other parts of aeroplanes or helicopters</b>		
88033000	Other parts of Aeroplanes or helicopters	3	B10
<b>880390</b>	<b>Other</b>		
88039000	Other	10	B10
<b>8804</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>		
<b>880400</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto</b>		
88040010	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	10	B10
88040020	Rotochutes; parts and accessories thereof	10	B10
<b>8805</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>		
<b>880510</b>	<b>Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof</b>		
88051010	Aircraft launching gear	10	B10
88051020	Deck arrestor or similar gear	10	B10
88051030	Part of aircraft launching gear and deck-arrestor or similar gear	10	B10
	Ground flying trainers and parts thereof:		
<b>880521</b>	<b>Air combat simulators and parts thereof</b>		

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
88052100	Air combat simulators and parts thereof	10	B10
<b>880529</b>	<b>Other</b>		
88052900	Other	10	B10
<b>8901</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>		
<b>890110</b>	<b>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds</b>		
89011010	Ships	10	B10
89011020	Launches	10	B10
89011030	Boats	10	B10
89011040	Barges	10	B10
89011090	Other	10	B10
<b>890120</b>	<b>Tankers</b>		
89012000	Tankers	10	B10
<b>890130</b>	<b>Refrigerated vessels, other than those of subheading 8901.20</b>		
89013000	Refrigerated vessels, other than those of sub-heading 8901 20	10	B10
<b>890190</b>	<b>Other vessels for the transport of goods and other vessels for the transport of both persons and goods</b>		
89019000	Other vessels for transport of goods and other vessels for the transport of both persons and goods	10	B10
<b>8902</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>		
<b>890200</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</b>		
89020010	Trawlers and other fishing vessels	10	B10
89020090	Other	10	B10
<b>8903</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>		
<b>890310</b>	<b>Inflatable</b>		
89031000	Inflatable	10	B10
	Other:		
<b>890391</b>	<b>Sailboats, with or without auxiliary motor</b>		
89039100	Sail boats, with or without auxiliary motor	10	B10
<b>890392</b>	<b>Motorboats, other than outboard motorboats</b>		
89039200	Motorboats, other than outboard motorboats	10	B10
<b>890399</b>	<b>Other</b>		
89039910	Canoes	10	B10



Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
89039990	Other	10	B10
<b>8904</b>	<b>Tugs and pusher craft.</b>		
89040000	Tugs and pusher craft	10	B10
<b>8905</b>	<b>Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>		
<b>890510</b>	<b>Dredgers</b>		
89051000	Dredgers	10	B10
<b>890520</b>	<b>Floating or submersible drilling or production platforms</b>		
89052000	Floating or submersible drilling or production platforms	10	B10
<b>890590</b>	<b>Other</b>		
89059010	Floating docks	10	B10
89059090	Other	10	B10
<b>8906</b>	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>		
<b>890610</b>	<b>Warships</b>		
89061000	Warships	10	B10
<b>890690</b>	<b>Other</b>		
89069000	Other	10	B10
<b>8907</b>	<b>Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).</b>		
<b>890710</b>	<b>Inflatable rafts</b>		
89071000	Inflatable rafts	10	B10
<b>890790</b>	<b>Other</b>		
89079000	Other	10	B10
<b>8908</b>	<b>Vessels and other floating structures for breaking up.</b>		
89080000	Vessels and other floating structures for breaking up	5	B10
<b>9001</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</b>		
<b>900110</b>	<b>Optical fibres, optical fibre bundles and cables</b>		
90011000	Optical fibres, Optical fibres bundles and cables	10	B10
<b>900120</b>	<b>Sheets and plates of polarising material</b>		
90012000	Sheets and plates of polarising material	10	B10

Annex 5  
Referred to in Chapter 6

Telecommunications Services

Section 1  
Scope

1. This Annex shall apply to measures affecting trade in telecommunications services.
2. This Annex shall apply subject to rules, regulations and licence conditions, as applicable within the Area of each Party, provided that they are not inconsistent with this Agreement.
3. This Annex shall not apply to measures affecting broadcasting services as defined in the laws and regulations of each Party.

Note: For the purposes of this paragraph, broadcasting services shall include radio and television services and radio and television transmission services under the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991).

4. Nothing in this Annex shall be construed:
  - (a) to require a Party to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services, other than as provided for in its Schedule of Specific Commitments in Annex 6; or
  - (b) to require a Party (or to require a Party to oblige service suppliers in its Area) to establish, construct, acquire, lease, operate or supply telecommunications transport networks or services not offered to the public generally.

Section 2  
Definitions

For the purposes of this Annex:

- (a) the term “essential facilities” means facilities of a public telecommunications transport network or service that:

- (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
  - (ii) cannot feasibly be economically or technically substituted in order to provide a service;
- (b) the term “intra-corporate communications” means telecommunications through which a company communicates within the company or with or among its subsidiaries, branches and, subject to the laws and regulations of a Party, affiliates. For these purposes, the terms “subsidiaries”, “branches” and, where applicable, “affiliates” shall be as defined by each Party. “Intra-corporate communications” in this Annex excludes commercial or non-commercial services that are supplied to companies that are not related subsidiaries, branches or affiliates, or that are offered to customers or potential customers;
- (c) the term “leased circuits” means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, particular users;
- (d) the term “major supplier” means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:
  - (i) control over essential facilities; or
  - (ii) use of its position in the market;
- (e) the term “non-discriminatory” means treatment no less favourable than that accorded to any other user of like public telecommunications transport networks or services under like circumstances;
- (f) the term “public telecommunications transport network” means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points, as provided for in the laws and regulations of each Party;

Note: For greater certainty, this definition is without prejudice to the GATS.

- (g) the term “public telecommunications transport service” means any telecommunications transport service required, explicitly or in effect, by a Party to be offered to the public generally. Such services may include, *inter alia*, telegraph, telephone, telex, and data transmission typically involving the real-time transmission of customer-supplied

information between two or more points without any end-to-end change in the form or content of the customer's information, as provided for in the laws and regulations of each Party;

Note: For greater certainty, this definition is without prejudice to the GATS.

- (h) the term “reference interconnection offer” means an interconnection offer extended by a major supplier and filed with or approved by a telecommunications regulatory body specifying rates, terms and conditions;
- (i) the term “telecommunications dispute resolution body” means any body responsible for resolution of disputes concerning telecommunications;
- (j) the term “telecommunications regulatory body” means any body responsible for the regulation of telecommunications; and
- (k) the term “users” means service consumers and service suppliers.

### Section 3 Access to and Use of Public Telecommunications Transport Networks and Services

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications transport networks and services on reasonable and non-discriminatory terms and conditions, for the supply of a service included in its Schedule of Specific Commitments in Annex 6. This obligation shall be applied, *inter alia*, through paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications transport networks or services offered through suppliers of public telecommunications transport networks or services of the former Party, within or across the border of the former Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted:

- (a) to purchase or lease and attach terminal or other equipment which interfaces with the public telecommunications transport network and which is necessary to supply a supplier's services;
- (b) to interconnect private leased or owned circuits with public telecommunications transport networks and services or with circuits leased or owned by another service supplier;

- (c) to use operating protocols of the service supplier's choice in the supply of any service, other than as necessary to ensure the availability of telecommunications transport networks and services to the public generally; and
- (d) to provide services to users over any leased or owned circuit(s) to the extent that the scope and type of such services are consistent with the laws and regulations of the Party.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications transport networks and services for the movement of information within and across borders, including for intra-corporate communications of such service suppliers, and for access to information contained in data bases or otherwise stored in machine-readable form in the Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages or to protect the personal data of users, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications transport networks and services other than as necessary:

- (a) to safeguard the public service responsibilities of suppliers of public telecommunications transport networks or services, in particular their ability to make their networks or services available to the public generally;
- (b) to protect the technical integrity of public telecommunications transport networks or services;
- (c) to ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in the former Party's Schedule of Specific Commitments in Annex 6; or
- (d) to ensure that such access to and use of public telecommunications transport networks and services shall not constitute a security and safety hazard and is not in contravention of any statute, rule or regulation, including those related to public policy of the Party, which are publicly available and applied without discrimination on the suppliers and users of services of similar categories.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications transport networks and services may include:

- (a) restrictions on resale or shared use of public telephone services;
- (b) a requirement to use specified technical interfaces, including interface protocols, for the interconnection with such networks and services;
- (c) requirements, where necessary, for the inter-operability of such services;
- (d) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;
- (e) restrictions on interconnection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or
- (f) notification, registration and licensing.

7. Notwithstanding the preceding paragraphs, each Party may, consistent with its level of development, place reasonable conditions on access to and use of public telecommunications transport networks and services necessary to strengthen its domestic telecommunications infrastructure and service capacity and to increase its participation in international trade in telecommunications services. Such conditions shall be specified in each Party's Schedule of Specific Commitments in Annex 6.

#### Section 4 Interconnection to be Ensured

Each Party shall ensure interconnection between a supplier of public telecommunications transport networks and any other suppliers of public telecommunications transport networks or services to the extent provided for in its laws and regulations.

#### Section 5 Mobile Number Portability

Each Party shall endeavour to encourage that suppliers of public telecommunications transport networks or services in its Area provide number portability for mobile services designated by that Party, to the extent technically feasible, on a timely basis and on reasonable terms and conditions.

## Section 6 Resale

Each Party shall ensure that suppliers of public telecommunications transport networks or services in its Area do not impose unfair or discriminatory conditions or limitations on the provision of the resale services by suppliers of public telecommunications transport networks or services of the other Party.

Note: For India, this Section shall only apply to the IPLC (international private leased circuits) services.

## Section 7 Treatment by Major Suppliers

1. Each Party shall ensure that any major supplier in its Area accords suppliers of public telecommunications transport networks or services of the other Party treatment no less favourable than such major supplier accords in like circumstances to itself, its subsidiaries, its affiliates, or any non-affiliated service supplier regarding:

- (a) the availability, provisioning, rates, or quality of like public telecommunications transport networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

Note: This paragraph is applied only to major suppliers that have control over essential facilities.

2. Each Party shall monitor or assess such treatment referred to in paragraph 1 on the basis of whether such suppliers of public telecommunications transport networks or services, their subsidiaries, their affiliates, and non-affiliated service suppliers are in like circumstances.

## Section 8 Competitive Safeguards

1. Each Party shall, through its relevant authorities, maintain appropriate measures for the purpose of preventing a major supplier from engaging in or continuing anti-competitive practices.

2. For the purposes of paragraph 1, anti-competitive practices shall include:

- (a) using information obtained from competitors with anti-competitive results; and

- (b) not making available to suppliers of public telecommunications transport networks or services, on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Section 9  
Interconnection with Major Suppliers

1. Each Party shall ensure that a major supplier in its Area provides interconnection with suppliers of public telecommunications transport networks or services of the other Party at any specified technically and commercially feasible point in the network. Such interconnection is provided:

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated suppliers of public telecommunications transport networks or services or of its subsidiaries or other affiliates;

Note: With regard to “rates” in this subparagraph, it is understood that interconnection rates are commercially or economically negotiated between suppliers of public telecommunications transport networks or services subject to the laws and regulations of each Party consistent with subparagraph (b).

- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, in a way that the service supplier need not pay for network components or facilities that it does not require for the services to be provided; and

Note: The Parties understand that timeliness may vary from case to case, depending upon the complexity of each interconnection negotiation, which may be affected by a range of factors. However, interconnection shall not be delayed without justifiable reasons.

- (c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities and mutually agreed terms and conditions.

2. Each Party shall endeavour to require the major suppliers in its Area to provide suppliers of public telecommunications transport networks or services of the other



Party, interconnection with the major suppliers' unbundled network components or facilities for the provision of public telecommunications transport networks or services.

3. Implementation of the provisions of paragraph 2 may be determined by each Party, depending upon the state of market conditions in the relevant markets as assessed by the Party in its Area.

4. Nothing in the preceding paragraphs shall prevent either Party from taking such measures as are necessary to protect the security of the networks in its Area subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. It shall be ensured that a major supplier is required to allow other suppliers of public telecommunications transport networks or services who interconnect with the major supplier:

- (a) to locate their equipment which is essential for interconnection at premises owned by the major supplier; or
- (b) to install their cables and lines which are essential for interconnection at premises, conduits, cable tunnels or telephone poles, owned by the major supplier,

where physically feasible and where no practical or viable alternatives exist, in order to interconnect smoothly with the essential facilities of the major supplier.

6. It shall be ensured that major suppliers are required to provide a reference interconnection offer for approval by the relevant regulatory authorities.

7. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party may interconnect their facilities and equipment with those of major suppliers in its Area on the basis of:

- (a) a reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications transport networks or services; or
- (b) the terms and conditions of an interconnection agreement.

8. Paragraphs 1, 2 and 5 through 7 are applied only to major suppliers that have control over essential facilities.

9. The procedures applicable for interconnection to a major supplier will be made publicly available.

10. It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

11. A supplier of public telecommunications transport networks or services of a Party requesting interconnection with a major supplier in the Area of the other Party shall have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known,

to an independent domestic body in that other Party, which may be a telecommunications regulatory body or dispute resolution body as referred to in Section 15, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

#### Section 10 Provisioning of Leased Circuit Services

1. Each Party shall endeavour to encourage that a major supplier in its Area provides suppliers of public telecommunications transport networks or services of the other Party with leased circuit services that are public telecommunications transport services on terms and conditions, and at rates, that are not unduly unfavourable or disadvantageous.

2. Paragraph 1 shall be applied only to major suppliers that have control over essential facilities.

#### Section 11 Universal Service

Each Party shall administer any universal service obligation that it defines and maintains in a transparent, non-discriminatory, and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

#### Section 12 Public Availability of Licensing Criteria

1. Where a licence is required for the supply of a telecommunications service, a Party shall make publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
  - (b) the terms and conditions of individual licences.
2. The reasons for denial of a licence shall be made known to the applicant upon request.

### Section 13 Independent Regulatory and Dispute Resolution Body

1. Each Party shall ensure that its telecommunications regulatory body and dispute resolution body are separate from, and not accountable to, any supplier of public telecommunications transport networks or services.
2. Each Party shall ensure that the decisions of, and the procedures used by, its telecommunications regulatory body and dispute resolution body are impartial with respect to all market participants.

### Section 14 Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner.
2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated for specific government uses.
3. The Parties understand that measures regarding the allocation and assignment of spectrum and frequency management are not measures that are *per se* inconsistent with Article 59. Accordingly, each Party retains the right to exercise its spectrum and frequency management policies, which may affect the number of suppliers of public telecommunications transport networks or services, provided that it does so in a manner that is consistent with this Agreement. Each Party also retains the right to allocate frequency bands taking into account current and future needs.

### Section 15 Dispute Settlement and Appeal

1. Each Party shall ensure that suppliers of public telecommunications transport networks or services of the other Party have timely recourse to its telecommunications

regulatory body or dispute resolution body to resolve disputes in accordance with the laws and regulations of the former Party.

2. Each Party shall ensure, to the extent provided for in its laws and regulations that any supplier of public telecommunications transport networks or services aggrieved by the determination or decision of the relevant telecommunications regulatory body or dispute resolution body may petition that body for reconsideration of that determination or decision. Neither Party may permit such a petition to constitute grounds for non-compliance with such determination or decision of the said body unless an appropriate authority suspends, withdraws or stays such determination or decision.

3. Each party shall ensure that any supplier of public telecommunications transport networks or services aggrieved by a determination or decision of the relevant telecommunications regulatory body has the opportunity to appeal such determination or decision to an independent judicial or administrative authority.

## Section 16 Transparency

Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications transport networks and services is publicly available, including:

- (a) tariffs and other terms and conditions of service;
- (b) specifications of technical interfaces with such networks and services;
- (c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;
- (d) conditions applying to attachment of terminal or other equipment; and
- (e) notifications, registration or licensing requirements, if any.

## Section 17 Unsolicited Commercial E-mail

1. Each Party may take appropriate and necessary measures to regulate unsolicited commercial e-mail for advertising purposes in accordance with its laws and regulations.

2. Each Party shall endeavour to provide the other Party with information, including its related laws, regulations and best practices, in relation to the fight against unsolicited commercial e-mail for advertising purposes.

Annex 6  
Referred to in Chapter 6

Schedules of Specific Commitments  
in relation to Article 62

Part 1  
Explanatory Notes

1. Alphabets indicated against individual sectors or sub-sectors and numbers in brackets are references to the Services Sectoral Classification List (GATT Document MTN.GNS/W/120, dated July 10, 1991) and the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) (hereinafter referred to in this Annex as “CPC”). These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being a part of the specific commitments.
2. The scheduling of specific commitments follows the Guidelines for the Scheduling of Specific Commitments (WTO Document S/L/92, dated March 28, 2001). The Guidelines shall not, however, be construed as being legally binding.
3. The modes of supply 1), 2), 3) and 4) indicated in the Schedules of Specific Commitments of the Parties correspond respectively to the supply of services defined in subparagraphs (m)(i), (ii), (iii) and (iv) of Article 58.
4. The entry “Unbound\*” means unbound due to lack of technical feasibility.
5. The use of “\*\*” against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

	only through incorporation as partnership firm constituted by Architects.		
	4) Unbound except as in the horizontal section.	4) Unbound except as in the horizontal section.	
2. COMMUNICATION SERVICES			
C. Telecommunication Services			
<p>a) Voice telephone services (7521**) + Cellular mobile telephone</p> <p>b) Packet switched data transmission services (7523**)</p> <p>i) Radio paging services</p> <p>ii) Internet services</p> <p>c) Circuit switched data transmission services (7523**)</p> <p>d) Telex service (7523**)</p> <p>e) Telegraph services (7522**)</p> <p>f) Facsimile services (7521**+7529**)</p> <p>g) Private leased circuit services (7522**+7523**)</p> <p>o) Others</p> <p>(i) V-Sat services</p> <p>(iii) Global mobile personal communications services</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) The service will be permitted to be provided as per licence agreement<sup>3</sup> only after the operator gets a licence from the Designated Authority.</p> <p>The operator should be a company registered in India with maximum foreign equity direct and/or indirect not exceeding 74 percent.</p> <p>For foreign equity more than 49 percent, FIPB approval would be required.</p> <p>Number of licences, may, however, be limited due to scarce resources such as right of way and spectrum availability subject to a minimum of two licences in each service area.</p> <p>Resale of telephone services is not permitted.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) None</p> <p>3) None except the followings:</p> <p>(a) The Chief Officer in charge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies dealing with the lawful interception of messages should be resident Indian Citizens.</p> <p>(b) The Majority Directors on the Board of the licensee shall be Indian Citizens.</p> <p>(c) The positions of the Chairman, managing Director, Chief Executive Officer and/or Chief Financial Officer, if held by foreign nationals, would require to be security vetted by Ministry of Home Affairs in India annually.</p> <p>(d) Operation and Maintenance of telecom network by Indian Engineers only.</p> <p>(e) Government Public Sector Undertakings.</p> <p>4) Unbound except as in the horizontal section.</p>	
Data and message transmission services, the followings:	1) None except the provision of all services is subject to commercial arrangements with licensed Telecom service suppliers.	1) None	
h) Electronic mail (7523)			

<sup>3</sup> The Licence Agreement includes terms and conditions of the licence for providing service.

<p>i) Voice mail (7523)</p> <p>j) On-line information and data base retrieval (7523)</p> <p>k) Electronic Data Interchange (EDI) (7523**)</p> <p>l) Enhanced/value added facsimile services, including store and forward, store and retrieve (7523)</p> <p>n) On-line information and data processing (843**)</p>	<p>2) None</p> <p>3) The service will be permitted to be provided as per licence agreement only after the operator gets a licence from the Designated Authority.</p> <p>The operator should be a company registered in India with maximum foreign equity direct and/or indirect not exceeding 74 percent.</p> <p>For foreign equity more than 49 percent, FIPB approval would be required.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
<p>D. Audiovisual Services</p> <p>(a) Motion picture or video distribution services (96113)</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) (a) Only through representative offices which will be allowed to function as branches of companies incorporated outside India.</p> <p>(b) Numerical ceiling in relation to the import of titles for this Agreement will be in accordance with the India's Revised Offer at the GATS<sup>4</sup>. The current limit is 100 titles per year.</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) Unbound</p> <p>2) Unbound*</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
<p>A. General Construction Work for Buildings (512)</p> <p>B. General Construction Work for Civil Engineering (513)</p> <p>C. Installation and Assembly Work</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that conditions in the MA column would apply.</p> <p>4) Unbound except as in the horizontal section.</p>	

<sup>4</sup> India's commitment to Japan is as per its RO to the GATS with no special dispensation to Japan.

<p>provides correspondence-delivery services of one or a combination of the following mail items as stipulated in the Law Concerning Correspondence Delivery Provided by Private-Sector Operators (Law No. 99 of 2002):</p> <p>(a) mail items that have dimensions totaling more than 90 cm or weight over 4 kg;</p> <p>(b) mail items that are to be delivered within three hours of being mailed; and</p> <p>(c) mail items that bear a delivery charge that exceeds the amount specified by an ordinance of the Ministry of Internal Affairs and Communications and is not less than 1,000 yen.</p>			
C. Telecommunications Services			
<p>Basic telecommunications services:</p> <p>a) Voice telephone services; (7521)</p> <p>b) Packet-switched data transmission services; (7523**)</p> <p>c) Circuit-switched data transmission services; (7523**)</p> <p>d) Telex services; (7523**)</p> <p>f) Facsimile services; (7521**, 7529**)</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that foreign capital participation, direct and/or indirect, in Nippon Telegraph and Telephone Corporation (NTT)<sup>30</sup> must be less than one-third.</p> <p>4) None</p>	<p>1) None</p> <p>2) None</p> <p>3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality.</p> <p>4) None</p>	

<sup>30</sup> NTT must own all the shares issued by the Regional Companies.



g) Private leased circuit services; and (7522**, 7523**) o) Other			
Value-added services: h) Electronic mail services; (7523**) i) Voice mail services; (7523**) j) On-line information and data base retrieval services; (7523**) k) Electronic data interchange (EDI) services; (7523**) l) Enhanced/value added facsimile services including store and forward, store and retrieve; (7523**) m) Code and protocol conversion services; n) On-line information and/or data processing services (including transaction processing); and (843**) o) Other	1) None 2) None 3) None except that foreign capital participation, direct and/or indirect, in NTT <sup>30</sup> must be less than one-third. 4) None	1) None 2) None 3) None except that board members and auditors in NTT and the Regional Companies are required to have Japanese nationality. 4) None	
D. Audiovisual Services			
a) Motion picture and video tape production and distribution services (9611)	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
b) Motion picture projection services	1) None	1) None	