

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION
No. 112/2022-Customs (N.T.)

New Delhi, dated the 22nd December, 2022

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called the Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022.

(2) They shall come into force on the 29th day of December, 2022.

2. Definitions.- (1) In these rules, unless the context otherwise requires, -

- (a) **“Agreement”** means the India-Australia Economic Cooperation and Trade Agreement;
- (b) **“aquaculture including mariculture”** means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings, or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;
- (c) **“CIF value or Cost, Insurance and Freight value”** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination;
- (d) **“competent authority”** means the Department of Commerce, for India;
- (e) **“customs administration”** means,-

- (i) the Department of Home Affairs and its successors, for Australia; and
- (ii) the Central Board of Indirect Taxes and Customs (CBIC), for India;
- (f) **“Customs Valuation Agreement”** means the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, set out in Annex 1A to the WTO Agreement;
- (g) **“days”** means calendar days, including weekends and holidays;
- (h) **“FOB value or Free-On-Board value”** means the price actually paid or payable to the exporter for a good when the good is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier;
- (i) **“fungible goods or materials”** means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;
- (j) **“GATT 1994”** means the General Agreement on Tariffs and Trade 1994, set out in Annex 1A of the WTO Agreement;
- (k) **“Generally Accepted Accounting Principles”** means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;
- (l) **“goods”** means any merchandise, product, article or material;
- (m) **“Harmonized System (HS)”** means the Harmonized Commodity Description and Coding System defined in the International Convention on the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, and legal notes which includes Section Notes and Chapter Notes, as adopted and implemented by the Parties in their respective laws;
- (n) **“indirect materials”** means a material used in the production, testing or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including,-
 - (i) fuel, energy, catalysts and solvents;

- (ii) equipment, devices and supplies used to test or inspect the good;
 - (iii) gloves, glasses, footwear, clothing, safety equipment and supplies;
 - (iv) tools, dies and moulds;
 - (v) spare parts and materials used in the maintenance of equipment and buildings;
 - (vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
 - (vii) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;
-
- (o) **“issuing body or authority (as appropriate)”** means the body or authority designated by each Party for issuance of Certificates of Origin, as notified from time to time;
 - (p) **“material”** means a good that is consumed in the production, physically incorporated or used in the production of another good;
 - (q) **“non-originating good or non-originating material”** means a good or material that does not qualify as originating in accordance with these rules, which includes a good or material of undetermined origin;
 - (r) **“originating good or originating material”** means a good or material that qualifies as originating in accordance with these rules;
 - (s) **“packing materials and containers for transportation and shipment”** means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;
 - (t) **“Parties”** means the Government of the Republic of India (“India”) and the Government of Australia (“Australia”);
 - (u) **“Party”** means the Government of the Republic of India (“India”) or the Government of Australia (“Australia”);
 - (v) **“producer”** means a person who engages in the production of a good;

- (w) **“production”** means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing or assembling a good;
- (x) **“preferential tariff treatment”** means the customs duty rate applicable to an originating good, pursuant to each Party's Tariff Commitments;
- (y) **“qualifying value content (QVC)”** means the qualifying value content of a good, expressed as a percentage;
- (z) **“territory”** means,-
 - (i) in respect of Australia, the territory of Australia,-
 - (A) excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and
 - (B) including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf over which Australia exercises sovereignty, sovereign rights or jurisdiction in accordance with international law including the United Nations Convention on the Law of the Sea, done at Montego Bay on 10th December, 1982; and
 - (ii) in respect of India, the territory of the Republic of India, in accordance with the Constitution of India, including its land territory, its territorial waters, and the airspace above it and other maritime zones including the Exclusive Economic Zone and continental shelf over which the Republic of India has sovereignty, sovereign rights, and/or exclusive jurisdiction, in accordance with its laws and regulations in force, and international law, including the United Nations Convention on the Law of the Sea, done at Montego Bay, 10th December, 1982;
- (za) **“value of non-originating materials”** means the value of non-originating materials, including materials of undetermined origin, used in the production of the good;
- (zb) **“value of originating materials”** means the value of originating materials used in the production of the good in the territory of one or both Parties;
- (zc) **“WTO”** means the World Trade Organization; and

(zd) **“WTO Agreement”** means the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh on the 15th April, 1994.

(2) For the purposes of these rules,-

- (a) the basis for tariff classification is the Harmonized System; and
- (b) any cost and value referred to in these rules shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

3. Originating Goods.- Except as otherwise provided in these rules, a good shall be regarded as originating if it is,-

- (a) wholly obtained or produced in the territory of one or both of the Parties, as provided for in rule 5; or
- (b) produced entirely in the territory of one or both of the Parties, using non-originating materials, provided the good satisfies all applicable requirements of rule 4 or Product Specific Rules of Origin in Annexure-B.

4. Goods not Wholly Produced or Obtained.- For goods that do not have originating status under clause (a) of rule 3 and are not covered under Annexure-B, a good shall be considered originating if all non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System, and the QVC of the good is not less than thirty-five per cent. of the FOB value as per build-up formula or forty-five per cent. of the FOB value calculated as per build-down formula under rule 7:

Provided that the final production process of the manufacture of the good is performed within the territory of the exporting Party.

5. Wholly Obtained or Produced Goods.- For the purposes of clause (a) of rule 3, the following goods shall be considered to be wholly obtained or produced in the territory of one or both of the Parties, namely:-

- (a) plant and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi, algae and live plants grown and harvested, picked, or gathered there;
- (b) live animals born and raised there;

- (c) goods obtained from live animals born and raised there;
- (d) goods obtained by hunting, trapping, fishing, aquaculture, gathering, or capturing there;
- (e) minerals and other naturally occurring substances, not included in clauses (a) to (d), extracted or taken from the soil or waters, seabed or subsoil beneath the seabed there;
- (f) fish, shellfish, and other marine life extracted or taken from the sea, seabed or subsoil beyond the outer limits of the territories of each Party and, in accordance with international law, outside the territorial sea of non-parties by vessels that are registered, listed or recorded with a Party and entitled to fly the flag of that Party;
- (g) goods produced on board a factory ship registered, listed or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in clause (f);
- (h) goods other than fish, shellfish and other marine life extracted or taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of a Party:

Provided that the Party has rights to exploit such sea-bed or subsoil beneath the sea-bed in accordance with relevant international law;

- (i) waste and scrap derived from production or consumption there:

Provided that such goods are fit only for the recovery of raw materials, or for recycling purposes; and

- (j) goods produced in the territory of one or both Parties solely from products referred to in clauses (a) to (i) or from their derivatives at any stage of production.

6. Accumulation.- Goods and materials originating exclusively in the territory of a Party under the terms of these rules, and incorporated in the production of a good in the territory of the other Party shall be considered to originate in the territory of the other Party.

7. Calculation of Qualifying Value Content.- (1) Where a qualifying value content requirement is specified in these rules, including related Annexures, to

determine whether a good is originating, the qualifying value content shall be calculated using one of the following methods, namely:-

- (a) **Build-Down Formula:** based on the value of non-originating materials

$$[QVC = \frac{FOB\ Value - Value\ of\ Non\ Originating\ materials}{FOB\ Value} \times 100]$$

- (b) **Build-up Formula:** based on the value of originating materials

$$[QVC = \frac{Value\ of\ Originating\ materials}{FOB\ Value} \times 100]$$

(2) All values for the purposes of calculating qualifying value content shall be determined in accordance with the Customs Valuation Agreement.

(3) All costs shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of a Party where the good is produced.

(4) If a non-originating material is used in the production of a good, the following may be added to the value of originating materials in determining whether the good meets the QVC requirement,-

- (a) the value of production of the non-originating materials undertaken in the territory of one or both Parties; and
- (b) the value of originating materials used in the production of the non-originating material in the territory of one or both Parties by one or more producers.

(5) The value of the materials used in production shall be,-

- (a) for imported materials, the CIF value;
- (b) for materials obtained within the territory of a Party,-
 - (i) the price paid or payable by the producer in the Party where the producer is located;
 - (ii) the value as determined for an imported material in clause (a); or
 - (iii) the earliest ascertainable price paid or payable in the territory of the Party; and

- (c) for materials that are self-produced, all the costs incurred in the production of the material, which includes general expenses.

(6) For originating materials, the following expenses may be added to the value of the material, if not included under sub-rule (5), namely :-

- (a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the good to the location of the producer of the good;
- (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

(7) For non-originating materials or materials of undetermined origin, the following expenses may be deducted from the value of the material, namely :-

- (a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the good to the location of the producer of the good;
- (b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and
- (c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

(8) Where the expenses listed in sub-rules (5) to (7) are unknown or evidence is not available, then no adjustment is allowed for those costs.

8. Minimal Operations.- (1) Notwithstanding any provisions of these rules, the following operations when undertaken on non-originating materials to produce a good shall be considered as insufficient working or processing to confer on that good the status of an originating good, namely:-

- (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;
- (b) packaging or presenting goods for transportation or sale;
- (c) simple processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;
- (d) for textiles: attaching accessory articles such as straps, beads, cords, rings and eyelets; ironing or pressing of textiles;
- (e) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;
- (f) mere dilution with water or another substance that does not materially alter the characteristics of the good;
- (g) disassembly of products into parts;
- (h) slaughtering of animals;
- (i) simple painting and polishing operations;
- (j) simple peeling, stoning, or shelling;
- (k) simple mixing of goods, whether or not of different kinds; or
- (l) any combination of two or more operations referred to in clauses (a) to (k).

Explanation.- For the purpose of this sub-rule (1),-

- (a) “simple” describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.
- (b) “simple mixing” describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include a chemical reaction. Chemical reaction means a process, including a biochemical process, which results in a molecule with a new structure, by breaking intra-molecular bonds and by forming new intra-molecular bonds, or by altering the spatial arrangement of atoms in a molecule.

(c) “slaughtering” means the mere killing of animals.

(2) All operations carried out in a Party on given good shall be considered together when determining whether the working or processing undergone by that good is to be regarded as insufficient within the meaning of sub-rule (1).

9. De Minimis.- (1) A good, except for those falling within chapters 50 to 63 of the Harmonized System, that does not satisfy a change in tariff classification pursuant to Annexure-B shall nonetheless be an originating good if the value of non-originating materials used in the production of the good does not exceed ten per cent. of the FOB value of the good as defined under rule 2 and the good meets all of the other applicable requirements in these rules.

(2) A good classified in Chapters 50 to 63 of the Harmonized System that does not qualify as originating good because certain non-originating materials used in the production of the good do not fulfil the requirements set out in Annexure-B, shall nonetheless be an originating good if the total weight of all such material does not exceed ten per cent. of the total weight of that good.

(3) If a good described in sub-rule (1) or (2) is also subject to a qualifying value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for the applicable qualifying value content requirement.

10. Treatment of Packaging Materials and Containers for Retail Sale.- (1) Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, shall be disregarded in determining whether the non-originating materials used in the production of the good have satisfied the applicable process or change in tariff classification requirement set out in Annexure- B, or whether the good is wholly obtained or produced.

(2) If the good referred to in sub-rule (1) is subject to the qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as value of the originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

11. Treatment of Packing Materials and Containers for Transportation and Shipment.- Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining whether the good is originating.

12. Accessories, Spare Parts and Tools.- (1) The origin of the accessories, spare parts or tools presented with a good,-

- (a) shall be disregarded if the good is subject to a change in tariff classification requirement or production process requirements for origin specified in Annexure-B; and
 - (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good, if the good is subject to a qualifying value content requirement.
- (2) Sub-rule (1) shall only apply where,-
 - (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

13. Indirect Materials.- An indirect material shall be considered to be originating without regard to where it is produced.

14. Fungible Goods.- (1) Fungible goods or materials shall be treated as originating based on the,-

- (a) physical separation of the good or material; or
- (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles of the Party where the production is performed, if originating and non-originating fungible goods or materials are commingled:

Provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

(2) An inventory management system under clause (a) of sub-rule (1) must ensure that no more goods or materials receive originating status than would have been the case if the fungible goods or materials had been physically segregated.

15. Consignment.- (1) A good shall retain its originating status as determined under rule 3 if either of the following conditions have been met, namely:-

- (a) the good has been transported directly from the exporting Party to the importing Party; or

- (b) the good has been transported through one or more non-Parties:

Provided that the good has not undergone any subsequent production or other operation outside the territories of the Parties other than unloading, reloading, storing, repacking, relabelling in accordance with the laws and regulations of the importing Party, splitting up of loads, consolidation of loads or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party and the good has remained under customs control in the non-Parties.

(2) Compliance with clause (b) of sub-rule (1) shall be evidenced by presenting the customs administration of the importing Party either with customs documents of the non-Parties, or with any other appropriate documentation on request of the customs administration of the importing Party.

(3) Appropriate documentation referred to in sub-rule (2) may include commercial shipping or freight documents such as airway bills, bills of lading, multimodal or combined transport documents, a copy of the original commercial invoice in respect of the good, financial records, a non-manipulation certificate, or other relevant supporting documents as may be requested by the customs administration of the importing Party.

16. Certificate of Origin.- (1) The Certificate of Origin shall be issued by an issuing body or authority, as appropriate, of an exporting Party, upon an application by an exporter, producer, or their authorised representative.

(2) It shall bear an authorised signature and official seal of the issuing body or authority, as appropriate. The signature and seal shall be applied manually or electronically.

(3) A Certificate of Origin shall:

- (a) be in writing or electronic format;
- (b) be in the English language;
- (c) specify that the good is originating and meets the requirements of these rules;
- (d) contain information, as set out in Annexure-A (Minimum Information Requirements) and presented in the same format as provided for in Annexure-A ;

- (e) remain valid for twelve months from the date on which it is completed or issued;
- (f) apply to single importation of one or multiple goods:

Provided that each good qualifies as an originating good separately in its own right; and

- (g) bear a unique Certificate of Origin number, affixed by the issuing body or authority, as appropriate, in the exporting Party.

(4) A Certificate of Origin may indicate two or more invoices issued for single importation.

17. Certification Procedures.- (1) The Certificate of Origin shall be forwarded by the exporter or producer to the importer. The customs administration may require the original copy.

(2) Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alterations shall be made by striking out the erroneous material and making any addition(s) that may be required. Such alterations shall be approved by a person authorised to sign the Certificate of Origin and certified by the appropriate issuing body or authority. A new certificate may be issued to replace the erroneous one. Unused spaces shall be crossed out to prevent any subsequent addition(s).

(3) The Certificate of Origin shall be issued prior to or within five working days of the date of exportation. However, under exceptional cases, where a Certificate of Origin has not been issued at the time of exportation or within five working days from the date of shipment due to involuntary errors or omissions, or any other valid reasons, the Certificate of Origin may be issued retrospectively, bearing the words "ISSUED RETROSPECTIVELY" in the Certificate of Origin, with the issuing body or authority also recording the reasons in writing on the exceptional circumstances due to which the certificate was issued retrospectively. The Certificate of Origin can be issued retrospectively no later than twelve months from the date of shipment.

(4) In cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter, producer or an authorised representative thereof may, within the term of validity of the original Certificate of Origin, make a written request to the issuing body or authority that issued the original certificate for a certified copy. The certified copy shall bear the words "CERTIFIED TRUE COPY". The certified copy shall have the same term of validity as the original Certificate of Origin.

18. Application for Certificate of Origin.- (1) For the issue of a Certificate of Origin, the exporter or producer of the goods shall present, or submit electronically

through the approved channel, to the issuing body or authority of the exporting Party the following, namely:-

- (a) an application, together with appropriate supporting information and documents for proving origin, including but not limited to, the breakup of costs and any other relevant elements such as profits;
- (b) information outlined in Annexure-A and consistent with the description in the invoice; and
- (c) the corresponding commercial invoice and other documents necessary to establish the origin of the good.

(2) Multiple items declared on the same Certificate of Origin shall be allowed:

Provided that each item must qualify separately in its own right.

(3) Each Party may, in accordance with its domestic procedures and if it deems appropriate, allow its issuing body or authority to apply a risk management system to selectively conduct pre-export verification of the minimum information requirements filed by an exporter or producer.

(4) The issuing body or authority, as appropriate, may, to the best of their competence and ability, carry out proper examination of each application for a Certificate of Origin to ensure that,-

- (a) the application has been duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with the requirements of these rules; and
- (c) the information furnished in the Certificate of Origin corresponds to supporting information and documents submitted.

19. Non-Party Invoicing.- (1) An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer:

Provided that the goods meet the requirements of these rules.

(2) The exporter of the goods shall indicate “non-party invoicing” and the name, address, and country of the company issuing the invoice shall appear in a separate column in the Certificate of Origin.

20. Authorities.- (1) The Certificate of Origin shall be issued by an issuing body or authority, as appropriate.

(2) Each Party shall, within thirty days of the date of entry into force of these rules, inform the customs administration of the other Party of the issuing body or authority, as appropriate, and contact details of the authorised persons of such body or authority, designated to issue Certificates of Origin under these rules.

(3) The Parties shall exchange specimen seals and signatures of the authorised signatories issuing Certificates of Origin.

(4) Each Party shall promptly notify the other Party of any change to its issuing body or authority, as appropriate, and the names, designations, addresses, specimen signatures of authorised persons or seals of such issuing body or authority.

21. Claims for Preferential Tariff Treatment.- (1) Except as otherwise provided in rule 28, each Party shall grant preferential tariff treatment in accordance with these rules to an originating good on the basis of a Certificate of Origin.

(2) Unless otherwise provided in these rules, for the purposes of claiming preferential tariff treatment, an importing Party shall provide that an importer,-

- (a) make a declaration that the good qualifies as an originating good;
- (b) have a valid Certificate of Origin in its possession at the time the declaration referred to in clause (a) is made;
- (c) provide a copy of the Certificate of Origin to the importing Party if required by the Party; and
- (d) if required by an importing Party, demonstrate that the requirements in rule 15 have been satisfied.

(3) An importing Party may require that an importer who claims preferential tariff treatment shall provide documents and other information to support the claim.

22. Record Keeping Requirements.- (1) Each Party shall require that,-

- (a) its exporters, producers and issuing bodies or authorities, as appropriate, retain for at least five years from the date of issuance of the Certificate of Origin, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which the Certificate of Origin was issued was originating; and

- (b) its importers retain, for at least five years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.

(2) The records referred to in sub-rule (1) may be maintained in any medium that allows for prompt retrieval, including in digital, electronic, optical, magnetic, or written form, in accordance with the Party's laws and regulations.

23. Waiver of Certificate of Origin.- A Certificate of Origin shall not be required if the importing Party has waived the requirement or does not require the importer to present a Certificate of Origin, as per their national laws.

24. Obligations of Exporter or Producer.- (1) The exporter or producer shall submit the minimum information requirements, as referred to in Annexure-A, and supporting information and documents, as referred to in rule 18 for the issuance of a Certificate of Origin pursuant to the procedure established by the issuing body or authority, as appropriate, in the exporting Party, consistent with the provisions of these rules.

(2) Any exporter or producer who incorrectly represents any material information relevant to the determination of origin of a good may be liable to be penalised under the laws and regulations of the exporting Party.

(3) The exporter or producer shall keep the minimum required information, and supporting documents for a period no less than five years, starting from the end of the year of the date of issue of the Certificate of Origin.

(4) For the purpose of determination of origin, the exporter or producer applying for a Certificate of Origin under these rules shall maintain appropriate commercial accounting records for the production and supply of goods (as well as relevant records and documents from the suppliers) qualifying for preferential treatment and keep all commercial and customs documentation relating to the material(s) used in the production of the good, including but not limited to breakup of costs relating to material(s), labour, other overheads and any other relevant elements such as profits and related components for at least five years from the date of issue of the Certificate of Origin. The exporter or producer shall, upon request of the issuing body or authority, of the exporting Party or the customs administration of the importing Party, make available records for inspection to enable verification of the origin of the good.

(5) If the exporter or producer has reason(s) to believe that the Certificate of Origin is based on incorrect information that could affect the accuracy or validity of the Certificate of Origin, they shall be obliged to immediately notify the importer, the

issuing body or authority and the customs administration of the importing Party in writing of any change affecting the originating status of each good to which the Certificate of Origin applies.

25. Post Importation Claim for Preferential Tariff Treatment.- (1) An importer may apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation:

Provided that the good would have qualified for preferential tariff treatment when it was imported into its territory.

(2) As a condition for preferential tariff treatment under sub-rule (1), the importing Party may require that the importer, not later than twelve months after the date of importation or a longer period if specified in the importing Party's laws and regulations, to,-

- (a) make a claim for preferential tariff treatment;
- (b) where applicable, provide a copy of Certificate of Origin; and
- (c) provide such other documentation relating to the importation of the good as the importing Party may require.

(3) If the importer has reason(s) to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the Certificate of Origin, the importer shall correct the importation document, and pay any customs duty and, if applicable, penalties owed.

(4) When considering imposing a penalty in relation to a claim for preferential tariff treatment, the customs administrations of the Parties are encouraged to consider a voluntary notification given prior to the discovery of that error by the Party and in accordance with sub-rule (3) or sub-rule (5) of rule 24, as a mitigating factor:

Provided that in the case of a notification given by an importer, the importer corrects the error and repays any duties owed.

26. Verification of Origin.-

Initiating a verification of origin

(1) For the purposes of determining whether goods imported into the territory of a Party from the territory of the other Party qualify as originating goods, the customs

administration of the importing Party may conduct a verification process by proceeding in sequence, when required, with,-

- (a) a written request or written requests for information from the importer of the good;
 - (b) a written request or written requests for information from the competent authority and issuing body or authority, as appropriate, of the exporting Party where the customs administration of the importing Party considers the information obtained under clause (a) is not sufficient to make a determination and requires additional information including the breakup of costs and any other relevant elements such as profits;
 - (c) a written request or written requests for information from the exporter or producer of the goods, where the customs administration of the importing Party considers the information obtained under clause (a) and (b) is not sufficient to make a determination and requires additional information including the breakup of costs and any other relevant elements such as profits for the determination of origin of the good under rule 3 and rule 4 irrespective of the method adopted under rule 7;
 - (d) visits to the premises of an exporter or a producer in the territory of another Party; or
 - (e) any other procedures to which the Parties may agree.
- (2) A verification under sub-rule (1) may be conducted at the time that the customs import declaration is lodged, or before or after the release of the good by the customs administration of the importing Party.
- (3) For the purposes of clause (b) of sub-rule (1), the customs administration of the importing Party,-
- (a) may request the competent authority or the issuing body or authority, as appropriate, of the exporting Party to assist it in verifying,-
 - (i) the authenticity of a Certificate of Origin;
 - (ii) the accuracy of any information contained in the Certificate of Origin; or
 - (iii) the authenticity and accuracy of the supporting information and documents, which may relate to the breakup of costs and any other relevant elements such as profits for the determination of

origin of the good under rule 4 irrespective of the method adopted;
and

- (b) shall provide the competent authority or the issuing body or authority, as appropriate, with,-
 - (i) the reasons why such assistance is sought;
 - (ii) the Certificate of Origin, or a copy thereof; and
 - (iii) any information and documents as may be necessary for the purpose of providing such assistance.

(4) Where a written request is made under clause (c) of sub-rule (1), the customs administration of the importing Party shall,-

- (a) ensure that the information requested is limited to information pertaining to the fulfilment of the requirements of these rules as follows,-
 - (i) Certificate of Origin;
 - (ii) information supporting a claim that the good is originating under rule 3;
 - (iii) information on any tolerances relied on under rule 9; and
 - (iv) information confirming compliance with the non-alteration provisions under rule 15;
- (b) allow the exporter or producer at least thirty days from the date of receipt of the request to provide the requested information; and
- (c) notify the customs administration of the exporting Party of the request.

Release of goods subject to verification

(5) During verification, the importing Party shall allow the release of the good, subject to payment of any duties or provision of any security as provided for in its laws and regulations. If as a result of the verification, the importing Party determines that the good is an originating good, it shall grant preferential tariff treatment to the good and refund any excess duties paid or release any security provided, unless the security also covers other obligations as provided for in the Party's laws and regulations.

27. Procedure for Verification.- (1) Any request for information made by the customs administration of the importing Party pursuant to rule 26 shall be in accordance with the following procedures, namely:-

- (a) if requested, the issuing body or authority, as appropriate, of the exporting Party shall provide the following information within ninety days,-
 - (i) a confirmation pertaining to the authenticity or otherwise of the Certificate of Origin along with a copy of the minimum required information; and
 - (ii) if the request is on the grounds of suspicion of the accuracy of the determination of origin of the good, this period can be extended for a period of no more than sixty days;
- (b) if the importing Party is not satisfied with the verification undertaken in accordance with clause (a) to (c) of sub-rule (1) of rule 26, it may, under exceptional circumstances, request the exporter or producer for a verification visit. The importing Party shall notify in writing the exporter or producer whose premises are to be visited, the issuing body or authority, the customs administration of the exporting Party and the importer of its intention to conduct the verification visit.

(2) The importing Party shall obtain the written consent of the exporter or producer whose premises are to be visited. When a written consent from the exporter or producer is not received within thirty days of receipt of the written request, the importing Party may deny preferential treatment on goods subject to the verification visit.

(3) The written notification shall include the name of the exporter or producer whose premises are to be visited, the proposed date and time of visit, the purpose for the visit, reference to the goods subjected to verification, and a list of officials participating and their designations.

(4) The exporter or producer shall identify two or more independent witnesses to be present during the verification visit.

(5) The importing Party conducting the verification visit shall provide the exporter or producer as well as the issuing body or authority of the exporting Party with a written determination of whether the good qualifies as an originating good.

(6) The verification visit process including the actual visit and notification of written determination of the origin of the good shall be completed within a maximum period of six months from the date when the verification visit was conducted.

Completion of verification procedure

(7) The customs administration of the importing Party shall,-

- (a) endeavour to make a determination following a verification as expeditiously as possible and in accordance with its laws and regulations; and
- (b) provide the importer with a written determination of whether the good is originating that includes the basis for the determination.

28. Denial of Preferential Tariff Treatment.- (1) The importing Party may deny a claim for preferential tariff treatment if,-

- (a) it determines that the good does not qualify as originating within the terms of these rules or does not satisfy the requirement(s) of these rules;
- (b) pursuant to a verification under rule 26, it has not received sufficient information, including minimum required information as provided in Annexure-A, to determine that the good qualifies as originating;
- (c) the exporter or producer fails to respond to or refuses a written request for information in accordance with rule 26;
- (d) the exporter or producer fails to comply with any of the relevant requirements for obtaining preferential tariff treatment;
- (e) the exporter or producer or the issuing bodies or authorities, as appropriate, of the exporting Party fail to provide sufficient information and documents, within the timelines specified in clause (b) of sub-rule (4) of rule 26 or sub-rule (1) of rule 27. This may include but not be limited to the breakup of costs and any other relevant elements such as profits that the importing Party requested in order to determine that the good qualifies as originating, pursuant to initiation of verification under rule 26; or
- (f) the exporter or producer fails to give consent or respond to a request for a verification visit within thirty days of receipt of a request pursuant to sub-rule (2) of rule 27.

(2) If an importing Party denies a claim for preferential tariff treatment, it shall issue a determination to the exporter or producer that includes the reasons for the determination.

29. Temporary Suspension of Preferential Treatment.- (1) The importing Party may suspend the tariff preference in respect of a good originating in the exporting Party, when the suspension is justified due to persistent failure to comply with the provisions of these rules by an exporter or producer or a persistent failure on part of the competent authority or the issuing bodies or authorities, as appropriate, of the exporting Party to respond to a request for verification.

(2) Upon receipt of the notification of suspension, the exporting Party may request consultations through the Joint Technical Subcommittee established under the Agreement.

(3) Pursuant to consultations between the Parties, and such measures as the Parties may agree, the Parties may resolve to extend preferential benefit to the good with retrospective or prospective effect.

30. Non-compliance of Goods with Rules of Origin and Penalties.- (1) If the verification under rule 26 establishes non-compliance of the goods with the rules of origin, duties shall be levied in accordance with the laws and regulations of the importing Party.

(2) Each Party shall also adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing rules of origin, and the entitlement to preferential tariff treatment under these rules.

31. Goods in Transport or Storage.- In accordance with rule 25, the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of these rules,-

- (a) is in the process of being transported from the exporting Party to the importing Party; or
- (b) has not been released from customs control, including an originating good stored in a bonded warehouse regulated by the customs administration of the importing Party.

32. Minor Discrepancies or Errors.- A Party shall not reject a Certificate of Origin due to minor errors or discrepancies, such as slight discrepancies between

documents, minor omissions of information, spelling, typing or formatting errors, or protrusions from the designated field:

Provided that these minor discrepancies or errors do not create doubt as to the originating status of the good.

ANNEXURE - A

[see clause (d) of sub-rule (3) of rule 16]

Minimum Required Information

1. Exporter's Name, Address, and Country:	Certification No.	Number of pages	
2. Producer's Name, Address, and Country:	INDIA-AUSTRALIA ECONOMIC COOPERATION AND TRADE AGREEMENT CERTIFICATE OF ORIGIN		
3. Importer or Consignee's Name, Address, and Country:			
4. Transport details:			
5. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS Code (six-digit level)	6. ORIGIN criterion (see overleaf note) ☐ Cumulation (if applicable)	7. Gross Weight or other Quantity	8. Invoice number(s) and date(s)
9. Remarks: (if applicable) ☐ ISSUED RETROSPECTIVELY	10. Non-Party Invoicing Name, Address, and Country (if applicable)		

11. Declaration by the exporter: I, the undersigned, declare that: - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; and - the country of origin of the good(s) described above is: _____ Place and Date: Signature: Name (printed): Company:	12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Export Document Number: Issuing Authority: [Stamp] Place and Date: Signature:
---	--

Overleaf Notes –

1. The following origin criterion code should be inserted in Box 6:
 - (i) “WO” for wholly obtained or produced goods as provided in rule 5.
 - (ii) For goods that qualify originating status under product specific rules as provided in Annexure-B read with clause (b) of rule 3:
 - (a) “WO” for goods listed as “WO” in Annexure-B; or
 - (b) “PSR” for all other goods listed in Annexure-B.
 - (iii) For goods that qualify originating status under rule 4, “CTSH + QVC 35 Build-up” or “CTSH + QVC 45 Build-down”, as the case may be.
 - (iv) There is no need to indicate ‘%’ sign while writing qualifying value content in Box 6.
2. In Box 12, “Export Document Number” is applicable only for retrospective issuance of certificate of origin and following should be inserted:
 - (i) Shipping Bill (Export Declaration) Number and date; or
 - (ii) Bill of lading/ Airway Bill Number and date.

ANNEXURE - B

[see clause (b) of rule 3]

PRODUCT SPECIFIC RULES OF ORIGIN

Section A

Headnotes to the Annexure

1. For the purposes of this Annexure,-
 - (a) **“chapter”** means the first two digits of the tariff classification number under the Harmonized System;
 - (b) **“heading”** means the first four digits of the tariff classification number under the Harmonized System;
 - (c) **“section”** means a section of the Harmonized System; and
 - (d) **“sub-heading”** means the first six digits of the tariff classification number under the Harmonized System.
2. The product specific rule, or set of product specific rules, that applies to a particular sub-heading is set out immediately adjacent to the sub-heading. All HS codes not listed in this Annex are subject to the general rule outlined in sub-rule (1) of rule 4.
3. A requirement of a change in tariff classification applies only to non-originating materials.
4. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule. All materials that are excluded must be originating goods.
5. Where a heading or sub-heading is subject to alternative product specific rules, the requirements of this Annexure will be considered to be satisfied if a good satisfies one of the alternative rules.
6. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annexure will be considered to be satisfied for that good only if the good satisfies all applicable requirements.
7. For the purposes of Section B of this Annexure,-
 - (a) **“WO”** means that good must be wholly obtained in the territory of one or both of the Parties within the meaning of rule 5;

- (b) **“CC”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;
- (c) **“CTH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;
- (d) **“CTSH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;
- (e) **“QVC (X)”** means that the good must have a qualifying value content as calculated under rule 7 of not less than (X) per cent whether using the build-up method or build-down method; and
- (f) **“melt and pour”** in one or both of the Parties means that the product must have been melted and poured in one or both of the Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape.

Section B: Product Specific Rules

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	CHAPTER 1			LIVE ANIMALS	
	1	0101		Live horses, asses, mules and hinnies	
1.	1		0101.21	- Horses: pure-bred breeding animals	WO
2.	1		0101.29	- Horses: other	WO
3.	1		0101.30	- Asses	WO
4.	1		0101.90	- Other	WO
	1	0102		Live bovine animals	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
5.	1		0102.21	- Cattle: pure-bred breeding animals	WO
6.	1		0102.29	- Cattle: other	WO
7.	1		0102.31	- Buffalo: pure-bred breeding animals	WO
8.	1		0102.39	- Buffalo: other	WO
9.	1		0102.90	- Other	WO
	1	0103		Live swine	
10.	1		0103.10	- Pure-bred breeding animals	WO
11.	1		0103.91	- Other: weighing less than 50 kg	WO
12.	1		0103.92	- Other: weighing 50 kg or more	WO
	1	0104		Live sheep and goats	
13.	1		0104.10	- Sheep	WO
14.	1		0104.20	- Goats	WO
	1	0105		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls	
15.	1		0105.11	- Weighing not more than 185 g: fowls of the species Gallus domesticus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
16.	1		0105.12	- Weighing not more than 185 g: turkeys	WO
17.	1		0105.13	- Weighing not more than 185 g: ducks	WO
18.	1		0105.14	- Weighing not more than 185 g: geese	WO
19.	1		0105.15	- Weighing not more than 185 g: guinea fowls	WO
20.	1		0105.94	- Other: fowls of the species Gallus domesticus	WO
21.	1		0105.99	- Other: other	WO
	1	0106		Other live animals	
22.	1		0106.11	- Mammals: primates	WO
23.	1		0106.12	- Mammals: whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
24.	1		0106.13	- Mammals: camels and other camelids (Camelidae)	WO
25.	1		0106.14	- Mammals: rabbits and hares	WO
26.	1		0106.19	- Mammals: other	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
27.	1		0106.20	- Reptiles (including snakes and turtles)	WO
28.	1		0106.31	- Birds: birds of pray	WO
29.	1		0106.32	- Birds: psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
30.	1		0106.33	- Birds: ostriches; emus (Dromaius novaehollandiae)	WO
31.	1		0106.39	- Birds: other	WO
32.	1		0106.41	- Insects: bees	WO
33.	1		0106.49	- Insects: other	WO
34.	1		0106.90	- Other	WO
	2			MEAT AND EDIBLE MEAT OFFAL	
	2	0201		Meat of bovine animals, fresh or chilled	
35.	2		0201.10	- Carcasses and half-carcasses	WO
36.	2		0201.20	- Other cuts with bone in	WO
37.	2		0201.30	- Boneless	WO
	2	0202		Meat of bovine animals, frozen	
38.	2		0202.10	- Carcasses and half-carcasses	WO
39.	2		0202.20	- Other cuts with bone in	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
40.	2		0202.30	- Boneless	WO
	2	0203		Meat of swine, fresh, chilled or frozen	
41.	2		0203.11	- Fresh or chilled: carcasses and half-carcasses	WO
42.	2		0203.12	- Fresh or chilled: hams, shoulders and cuts thereof, with bone in	WO
43.	2		0203.19	- Fresh or chilled: other	WO
44.	2		0203.21	- Frozen: carcasses and half-carcasses	WO
45.	2		0203.22	- Frozen: hams, shoulders and cuts thereof, with bone in	WO
46.	2		0203.29	- Frozen: other	WO
		0204		Meat of sheep or goats, fresh, chilled or frozen	
47.	2		0204.10	- Carcasses and half-carcasses of lamb, fresh or chilled	WO
48.	2		0204.21	- Other meat of sheep, fresh or chilled: carcasses and half-carcasses	WO
49.	2		0204.22	- Other meat of sheep, fresh or chilled: other cuts with bone in	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
50.	2		0204.23	- Other meat of sheep, fresh or chilled: boneless	WO
51.	2		0204.30	- Carcasses and half-carcasses of lamb, frozen	WO
52.	2		0204.41	- Other meat of sheep, frozen: carcasses and half-carcasses	WO
53.	2		0204.42	- Other meat of sheep, frozen: other cuts with bone in	WO
54.	2		0204.43	- Other meat of sheep, frozen: boneless	WO
55.	2		0204.50	- Meat of goats	WO
	2	0205		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	
56.	2		0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	WO
	2	0206		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	
57.	2		0206.10	- Of bovine animals, fresh or chilled	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
58.	2		0206.21	- Of bovine animals, frozen: tongues	WO
59.	2		0206.22	- Of bovine animals, frozen: livers	WO
60.	2		0206.29	- Of bovine animals, frozen: other	WO
61.	2		0206.30	- Of swine, fresh or chilled	WO
62.	2		0206.41	- Of swine, frozen: livers	WO
63.	2		0206.49	- Of swine, frozen: other	WO
64.	2		0206.80	- Other, fresh or chilled	WO
65.	2		0206.90	- Other, frozen	WO
	2	0207		Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen	
66.	2		0207.11	- Of fowls of the species Gallus domesticus: not cut in pieces, fresh or chilled	WO
67.	2		0207.12	- Of fowls of the species Gallus domesticus: not cut in pieces, frozen	WO
68.	2		0207.13	- Of fowls of the species Gallus domesticus: cuts and offal, fresh or chilled	WO
69.	2		0207.14	- Of fowls of the species Gallus domesticus: cuts and offal, frozen	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
70.	2		0207.24	- Of turkeys: not cut in pieces, fresh or chilled	WO
71.	2		0207.25	- Of turkeys: not cut in pieces, frozen	WO
72.	2		0207.26	- Of turkeys: cuts and offal, fresh or chilled	WO
73.	2		0207.27	- Of turkeys: cuts and offal, frozen	WO
74.	2		0207.41	- Of ducks: not cut in pieces, fresh or chilled	WO
75.	2		0207.42	- Of ducks: not cut in pieces, frozen	WO
76.	2		0207.43	- Of ducks: fatty livers, fresh or chilled	WO
77.	2		0207.44	- Of ducks: other, fresh or chilled	WO
78.	2		0207.45	- Of ducks: other, frozen	WO
79.	2		0207.51	- Of geese: not cut in pieces, fresh or chilled	WO
80.	2		0207.52	- Of geese: not cut in pieces, frozen	WO
81.	2		0207.53	- Of geese: fatty livers, fresh or chilled	WO
82.	2		0207.54	- Of geese: other, fresh or chilled	WO
83.	2		0207.55	- Of geese: other, frozen	WO
84.	2		0207.60	- Of guinea fowls	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	2	0208		Other meat and edible meat offal, fresh, chilled or frozen	
85.	2		0208.10	- Of rabbits or hares	WO
86.	2		0208.30	- Of primates	WO
87.	2		0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
88.	2		0208.50	- Of reptiles (including snakes and turtles)	WO
89.	2		0208.60	- Of camels and other camelids (Camelidae)	WO
90.	2		0208.90	- Other	WO
	2	0209		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	
91.	2		0209.10	- Of pigs	WO
92.	2		0209.90	- Other	WO
	2	0210		Meat and edible meat offal, salted, in brine, dried or smoked;	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				edible flours and meals of meat or meat offal	
93.	2		0210.11	- Meat of swine: hams, shoulders and cuts thereof, with bone in	WO
94.	2		0210.12	- Meat of swine: bellies (streaky) and cuts thereof	WO
95.	2		0210.19	- Meat of swine: other	WO
96.	2		0210.20	- Meat of bovine animals	WO
97.	2		0210.91	- Other, including edible flours and meals of meat or meat offal: of primates	WO
98.	2		0210.92	- Other, including edible flours and meals of meat or meat offal: of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
99.	2		0210.93	- Other, including edible flours and meals of meat or meat offal: of reptiles (including snakes and turtles)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
100.	2		0210.99	- Other, including edible flours and meals of meat or meat offal: other	WO
	CHAPTER 3			FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
	3	0301		Live fish	
101.	3		0301.11	- Ornamental fish: freshwater	WO
102.	3		0301.19	- Ornamental fish: other	WO
103.	3		0301.91	- Other live fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
104.	3		0301.92	- Other live fish: eels (Anguilla spp.)	WO
105.	3		0301.93	- Other live fish: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				<i>Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)</i>	
106.	3		0301.94	- Other live fish: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
107.	3		0301.95	- Other live fish: southern bluefin tunas (Thunnus maccoyii)	WO
108.	3		0301.99	- Other live fish: Other	WO
	3	0302		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	
109.	3		0302.11	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
110.	3		0302.13	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Pacific salmon (Oncorhynchus nerka, Oncorhynchus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	
111.	3		0302.14	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
112.	3		0302.19	- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99: Other	WO
113.	3		0302.21	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
114.	3		0302.22	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Plaice (Pleuronectes platessa)	WO
115.	3		0302.23	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Sole (Solea spp.)	WO
116.	3		0302.24	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Turbots (Psetta maxima)	WO
117.	3		0302.29	- Flat fish (Pleuronectidae, Bothidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99: Other	
118.	3		0302.31	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Albacore or longfinned tunas (Thunnus alalunga)	WO
119.	3		0302.32	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Yellowfin tunas (Thunnus albacares)	WO
120.	3		0302.33	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Skipjack or stripe-bellied bonito	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
121.	3		0302.34	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Bigeye tunas (Thunnus obesus)	WO
122.	3		0302.35	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
123.	3		0302.36	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99: Southern bluefin tunas (Thunnus maccoyii)	WO
124.	3		0302.39	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				of subheading 0302.91 to 0302.99: Other	
125.	3		0302.41	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				to 0302.99: Herrings (Clupea harengus, Clupea pallasii)	
126.	3		0302.42	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				of subheading 0302.91 to 0302.99: Anchovies (Engraulis spp.)	
127.	3		0302.43	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				of subheading 0302.91 to 0302.99: Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	
128.	3		0302.44	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	
129.	3		0302.45	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				(Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Jack and horse mackerel (Trachurus spp.)	
130.	3		0302.46	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Cobia (Rachycentron canadum)	
131.	3		0302.47	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.),	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Swordfish (Xiphias cladius)	
132.	3		0302.49	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.),	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99: Other	
133.	3		0302.51	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	WO
134.	3		0302.52	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Haddock (Melanogrammus aeglefinus)	WO
135.	3		0302.53	- Fish of the families Bregmacerotidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Coalfish (Pollachius virens)	
136.	3		0302.54	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Hake (Merluccius spp., Urophycis spp.)	WO
137.	3		0302.55	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Alaska Pollack (Theragra chalcogramma)	WO
138.	3		0302.56	- Fish of the families Bregmacerotidae, Euclichthyidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	
139.	3		0302.59	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99: Other	WO
140.	3		0302.71	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates</i>	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Tilapias (Oreochromis spp.)	
141.	3		0302.72	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
142.	3		0302.73	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	
143.	3		0302.74	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99: Eels (Anguilla spp.)	
144.	3		0302.79	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				0302.91 to 0302.99: Other	
145.	3		0302.81	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Dogfish and other sharks	WO
146.	3		0302.82	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Rays and skates (Rajidae)	WO
147.	3		0302.83	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Toothfish (Dissostichus spp.)	WO
148.	3		0302.84	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Seabass (Dicentrarchus spp.)	WO
149.	3		0302.85	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Seabream (Sparidae)	WO
150.	3		0302.89	- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99: Other	WO
151.	3		0302.91	- Livers, roes, milt, fish fins, heads, tails, maws	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				and other edible fish offal: Livers, roes and milt	
152.	3		0302.92	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Shark fins	WO
153.	3		0302.99	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Other	WO
	3	0303		Fish, frozen, excluding fish fillets and other fish meat of heading 0304	
154.	3		0303.11	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Sockeye salmon (red salmon) (Oncorhynchus nerka)	WO
155.	3		0303.12	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
156.	3		0303.13	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99: Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
157.	3		0303.14	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
158.	3		0303.19	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0302.99: Other	WO
159.	3		0303.23	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus</i>	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Tilapias (Oreochromis spp.)	
160.	3		0303.24	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
161.	3		0303.25	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	WO
162.	3		0303.26	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp.,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Eels (Anguilla spp.)	
163.	3		0303.29	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99: Other	
164.	3		0303.31	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
165.	3		0303.32	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Plaice (Pleuronectes platessa)	WO
166.	3		0303.33	- Flat fish (Pleuronectidae, Bothidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Sole (Solea spp.)	
167.	3		0303.34	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Turbots (Psetta maxima)	WO
168.	3		0303.39	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99: Other	WO
169.	3		0303.41	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				to 0303.99: Albacore or longfinned tunas (Thunnus alalunga)	
170.	3		0303.42	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Yellowfin tunas (Thunnus albacares)	WO
171.	3		0303.43	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Skipjack or stripe-bellied bonito	WO
172.	3		0303.44	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Bigeye tunas (Thunnus obesus)	WO
173.	3		0303.45	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				(Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	
174.	3		0303.46	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Southern bluefin tunas (Thunnus maccoyii)	WO
175.	3		0303.49	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99: Other	WO
176.	3		0303.51	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Herrings (Clupea harengus, Clupea pallasii)	
177	3		0303.53	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				(Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	
178.	3		0303.54	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	
179.	3		0303.55	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.),	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Jack and horse mackerel (Trachurus spp.)	
180.	3		0303.56	- Herrings (Clupea harengus, Clupea pallasii), anchovies	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				(Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Cobia (Rachycentron canadum)	
181.	3		0303.57	- Herrings (Clupea harengus, Clupea	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Swordfish (Xiphias gladius)	
182.	3		0303.59	- Herrings (Clupea harengus, Clupea	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99: Other	
183.	3		0303.63	- Fish of the families Bregmacerotidae, Euclichthyidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	
184.	3		0303.64	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Haddock (Melanogrammus aeglefinus)	WO
185.	3		0303.65	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Coalfish (Pollachius virens)	WO
186.	3		0303.66	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Hake (Merluccius spp., Urophycis spp.)	
187.	3		0303.67	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Alaska Pollack (Theragra chalcogramma)	WO
188.	3		0303.68	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Blue whittings (Micromesistius poutassou, Micromesistius australis)	WO
189.	3		0303.69	- Fish of the families Bregmacerotidae, Euclichthyidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99: Other	
190.	3		0303.81	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Dogfish and other sharks	WO
191.	3		0303.82	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Rays and skates (Rajidae)	WO
192.	3		0303.83	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Toothfish (Dissostichus spp.)	WO
193.	3		0303.84	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Seabass (Dicentrarchus spp.)	WO
194.	3		0303.89	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99: Other	WO
195.	3		0303.91	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				offal: Livers, roes and milt	
196.	3		0303.92	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Shark fins	WO
197.	3		0303.99	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: Other	WO
	3	0304		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	
198.	3		0304.31	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				spp.): tilapias (Oreochromis spp.)	
199.	3		0304.32	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
200.	3		0304.33	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Nile perch (Lates niloticus)	
201.	3		0304.39	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Other	CC
202.	3		0304.41	-Fresh or chilled fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	
203.	3		0304.42	- Fresh or chilled fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
204.	3		0304.43	- Fresh or chilled fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	WO
205.	3		0304.44	- Fresh or chilled fillets of other fish: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Merlucciidae, Moridae and Muraenolepididae	
206.	3		0304.45	- Fresh or chilled fillets of other fish: swordfish (Xiphias gladius)	WO
207.	3		0304.46	- Fresh or chilled fillets of other fish: toothfish (Dissostichus spp.)	WO
208.	3		0304.47	- Fresh or chilled fillets of other fish: Dogfish and other sharks	CC
209.	3		0304.48	- Fresh or chilled fillets of other fish: Rays and skates (Rajidae)	CC
210.	3		0304.49	- Fresh or chilled fillets of other fish: Other	CC
211.	3		0304.51	- Other, fresh or chilled: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				niloticus) and snakeheads (Channa spp.)	
212.	3		0304.52	- Other, fresh or chilled: salmonidae	CC
213.	3		0304.53	- Other, fresh or chilled: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
214.	3		0304.54	- Other, fresh or chilled: swordfish (Xiphias gladius)	CC
215.	3		0304.55	- Other, fresh or chilled: toothfish (Dissostichus spp.)	CC
216.	3		0304.56	- Other, fresh or chilled: Dogfish and other sharks	WO
217.	3		0304.57	- Other, fresh or chilled: Rays and skates (Rajidae)	WO
218.	3		0304.59	- Other, fresh or chilled: Other	CC
219.	3		0304.61	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp.,	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): tilapias (Oreochromis spp.)	
220.	3		0304.62	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): catfish (Pangasius spp., Silurus	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				spp., Clarias spp., Ictalurus spp.)	
221.	3		0304.63	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Nile perch (Lates niloticus)	CC
222.	3		0304.69	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla,	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): Other	
223.	3		0304.71	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
224.	3		0304.72	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: haddock (Melanogrammus aeglefinus)	CC
225.	3		0304.73	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Merlucciidae, Moridae and Muraenolepididae: coalfish (Pollachius virens)	
226.	3		0304.74	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: hake (Merluccius spp., Urophycis spp.)	CC
227.	3		0304.75	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: Alaska Pollack (Theragra chalcogramma)	CC
228.	3		0304.79	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: other	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
229.	3		0304.81	-Frozen fillets of other fish: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	CC
230.	3		0304.82	- Frozen fillets of other fish: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
231.	3		0304.83	- Frozen fillets of other fish: flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
232.	3		0304.84	- Frozen fillets of other fish: swordfish (<i>Xiphias gladius</i>)	CC
233.	3		0304.85	- Frozen fillets of other fish: toothfish (<i>Dissostichus</i> spp.)	CC
234.	3		0304.86	- Frozen fillets of other fish: herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	CC
235.	3		0304.87	- Frozen fillets of other fish: tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	CC
236.	3		0304.88	-Frozen fillets of other fish: Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	CC
237.	3		0304.89	- Frozen fillets of Other fish: Other	CC
238.	3		0304.91	- Other, frozen: swordfish (<i>Xiphias gladius</i>)	CC
239.	3		0304.92	- Other, frozen: toothfish (<i>Dissostichus</i> spp.)	CC
240.	3		0304.93	- Other, frozen: Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp.,	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
241.	3		0304.94	- Other, frozen: Alaska Pollack (Theragra chalcogramma)	CC
242.	3		0304.95	- Other, frozen: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	CC
243.	3		0304.96	- Other frozen: Dogfish and other sharks	CC
244.	3		0304.97	- Other frozen: Rays and skates (Rajidae)	CC
245.	3		0304.99	- Other, Frozen: Other	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
.	3	0305		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	
246.	3		0305.10	- Flours, meals and pellets of fish, fit for human consumption	CC
247.	3		0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine	CC
248.	3		0305.31	- Fish fillets, dried, salted or in brine, but not smoked: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				snakeheads (Channa spp.)	
249.	3		0305.32	- Fish fillets, dried, salted or in brine, but not smoked: fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
250.	3		0305.39	- fish fillets, dried, salted or in brine, but not smoked: Other	CC
251.	3		0305.41	- Smoked fish, including fillets, other than edible fish offal: Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	CC
252.	3		0305.42	- Smoked fish, including fillets, other than edible fish offal: herrings	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				(Clupea harengus, Clupea pallasii)	
253.	3		0305.43	- Smoked fish, including fillets, other than edible fish offal, other than edible fish offal: trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
254.	3		0305.44	- Smoked fish, including fillets, Other than edible fish offal: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				snakeheads (Channa spp.)	
255.	3		0305.49	- Smoked fish, including fillets, other than edible fish offal: Other	CC
256.	3		0305.51	- Dried fish, other than edible fish offal, whether or not salted but not smoked: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
257.	3		0305.52	'- Dried fish, other than edible fish offal, whether or not salted but not smoked: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
258.	3		0305.53	'- Dried fish, other than edible fish offal, whether or not salted but not smoked: Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
259.	3		0305.54	'- Dried fish, other than edible fish offal, whether or not salted but not smoked: Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.),	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	
260.	3		0305.59	- Dried fish, other than edible fish offal, whether or not salted but not smoked: Other	CC
261.	3		0305.61	- Fish, salted but not dried or Smoked and fish in brine, other than edible fish offal: herrings (Clupea harengus, Clupea pallasii)	CC
262.	3		0305.62	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
263.	3		0305.63	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				anchovies (Engraulis spp.)	
264.	3		0305.64	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC
265.	3		0305.69	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: Other	CC
266.	3		0305.72	- Fish fins, heads, tails, maws and other edible fish offal: fish heads, tails and maws	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
267.	3		0305.79	- Fish fins, heads, tails, maws and other edible fish offal: other	CC
	3	0306		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	
268.	3		0306.11	- Frozen: rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	CC
269.	3		0306.12	- Frozen: lobsters (Homarus spp.)	CC
270.	3		0306.14	- Frozen: crabs	CC
271.	3		0306.15	- Frozen: Norway lobsters (Nephrops norvegicus)	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
272.	3		0306.16	- Frozen: cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	CC
273.	3		0306.17	- Frozen: other shrimps and prawns	CC
274.	3		0306.31	- Live, fresh or chilled: Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	WO
275.	3		0306.32	- Live, fresh or chilled: Lobsters (Homarus spp.)	WO
276.	3		0306.33	- Live, fresh or chilled: Crabs	WO
277.	3		0306.34	- Live, fresh or chilled: Norway lobsters (Nephrops norvegicus)	WO
278.	3		0306.35	- Live, fresh or chilled: Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO
279.	3		0306.36	- Live, fresh or chilled: Other shrimps and prawns	WO
280.	3		0306.39	- Live, fresh or chilled: Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
281.	3		0306.91	- Other: Rock lobster and other sea crawfish	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				(Palinurus spp., Panulirus spp., Jasus spp.)	
282.	3		0306.92	- Other: Lobsters (Homarus spp.)	WO
283.	3		0306.93	- Other: Crabs	WO
284.	3		0306.94	- Other: Norway lobsters (Nephrops norvegicus)	WO
285.	3		0306.95	- Other: Shrimps and prawns	WO
	3	0307		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	
286.	3		0307.11	- Oysters: live, fresh or chilled	CC
287.	3		0307.12	- Oysters: Frozen	CC
288.	3		0307.19	- Oysters: Other	CC
289.	3		0307.21	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: live, fresh or chilled	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
290.	3		0307.22	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten: Frozen	CC
291.	3		0307.29	- Scallops, including queen Scallops, of the genera Pecten, Chlamys or Placopecten: Other	CC
292.	3		0307.31	- Mussels (Mytilus spp., Perna spp.): live, fresh or chilled	CC
293.	3		0307.32	- Mussels (Mytilus spp., Perna spp.): Frozen	CC
294.	3		0307.39	- Mussels (Mytilus spp., Perna spp.): Other	CC
295.	3		0307.42	- Cuttle fish and squid: Live, fresh or chilled	CC
296.	3		0307.43	- Cuttle fish and squid: Frozen	CC
297.	3		0307.49	- Cuttle fish and squid: Other	CC
298.	3		0307.51	- Octopus (Octopus spp.): live, fresh or chilled	CC
299.	3		0307.52	- Octopus (Octopus spp.): Frozen	CC
300.	3		0307.59	- Octopus (Octopus spp.): Other	CC
301.	3		0307.60	- Snails, other than sea snails	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
302.	3		0307.71	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): live, fresh or chilled	CC
303.	3		0307.72	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Frozen	CC
304.	3		0307.79	- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactride, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): Other	CC
305.	3		0307.81	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Live,	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				fresh or chilled abalone (Haliotis spp.)	
306.	3		0307.82	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Live, fresh or chilled stromboid conchs (Strombus spp.)	CC
307.	3		0307.83	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Frozen abalone (Haliotis spp.)	CC
308.	3		0307.84	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Frozen stromboid conchs (Strombus spp.)	CC
309.	3		0307.87	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Other abalone (Haliotis spp.)	CC
310.	3		0307.88	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): Other stromboid conchs (Strombus spp.)	CC
311.	3		0307.91	- Other, including flours, meals and pellets, fit for human consumption: Live, fresh or chilled	CC
312.	3		0307.92	- Other, including flours, meals and pellets, fit for human consumption: Frozen	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
313.	3		0307.99	- Other, including flours, meals and pellets, fit for human consumption: Other	CC
	3	0308		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	
314.	3		0308.11	- Sea cucumbers (Stichopus japonicus, Holothuroidea): live, fresh or chilled	CC
315.	3		0308.12	- Sea cucumbers (Stichopus japonicus, Holothuroidea): Frozen	CC
316.	3		0308.19	- Sea cucumbers (Stichopus japonicus, Holothuroidea): Other	CC
317.	3		0308.21	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				albus, Echinus esculentus): live, fresh or chilled	
318.	3		0308.22	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): Frozen	CC
319.	3		0308.29	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): Other	CC
320.	3		0308.30	- Jellyfish (Rhopilema spp.)	CC
321.	3		0308.90	- Other	CC
	CHAPTER 5			PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
322.	5	0501	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair	WO
	5	0502		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
323.	5		0502.10	- Pigs', hogs' or boars' bristles and hair and waste thereof	WO
324.	5		0502.90	- Other	WO
325.	5	0504	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	WO
	5	0505		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	
326.	5		0505.10	- Feathers of a kind used for stuffing; down	WO
327.	5		0505.90	- Other	WO
	5	0506		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				and waste of these products	
328.	5		0506.10	- Ossein and bones treated with acid	WO
329.	5		0506.90	- Other	WO
	5	0507		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	
330.	5		0507.10	- Ivory; ivory powder and waste	WO
331.	5		0507.90	- Other	WO
332.	5	0508	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	WO
333.	5	0510	0510.00	Ambergris, castoreum, civet and musk; cantharides; bile,	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	
	5	0511		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	
334.	5		0511.10	- Bovine semen	WO
335.	5		0511.91	- Other: products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	WO
336.	5		0511.99	- Other: other	WO
	CHAPTER 6			LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
	6	0601		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				in flower; chicory plants and roots other than roots of heading 1212	
337.	6		0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO
338.	6		0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
	6	0602		Other live plants (including their roots), cuttings and slips; mushroom spawn	
339.	6		0602.10	- Unrooted cuttings and slips	WO
340.	6		0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	WO
341.	6		0602.30	- Rhododendrons and azaleas, grafted or not	WO
342.	6		0602.40	- Roses, grafted or not	WO
343.	6		0602.90	- Other	WO
	6	0603		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed,	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				bleached, impregnated or otherwise prepared	
344.	6		0603.11	- Fresh: roses	WO
345.	6		0603.12	- Fresh: carnations	WO
346.	6		0603.13	- Fresh: orchids	WO
347.	6		0603.14	- Fresh: chrysanthemums	WO
348.	6		0603.15	- Fresh: lilies (Lillium spp.)	WO
349.	6		0603.19	- Fresh: other	WO
350.	6		0603.90	- Other	WO
	6	0604		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	
351.	6		0604.20	- Fresh	WO
352.	6		0604.90	- Other	WO
	CHAPTER 7			EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
	7	0701		Potatoes, fresh or chilled	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
353.	7		0701.10	- Seed	WO
354.	7		0701.90	- Other	WO
355.	7	0702	0702.00	Tomatoes, fresh or chilled	WO
	7	0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled	
356.	7		0703.10	- Onions and shallots	WO
357.	7		0703.20	- Garlic	WO
358.	7		0703.90	- Leeks and other alliaceous vegetables	WO
	7	0704		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
359.	7		0704.10	- Cauliflowers and headed broccoli	WO
360.	7		0704.20	- Brussels sprouts	WO
361.	7		0704.90	- Other	WO
	7	0705		Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled	
362.	7		0705.11	- Lettuce: cabbage lettuce (head lettuce)	WO
363.	7		0705.19	- Lettuce: other	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
364.	7		0705.21	- Chicory: witloof chicory (Cichorium intybus var. foliosum)	WO
365.	7		0705.29	- Chicory: other	WO
	7	0706		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
366.	7		0706.10	- Carrots and turnips	WO
367.	7		0706.90	- Other	WO
368.	7	0707	0707.00	Cucumbers and gherkins, fresh or chilled.	WO
	7	0708		Leguminous vegetables, shelled or unshelled, fresh or chilled	
369.	7		0708.10	- Peas (Pisum sativum)	WO
370.	7		0708.20	- Beans (Vigna spp., Phaseolus spp.)	WO
371.	7		0708.90	- Other leguminous vegetables	WO
	7	0709		Other vegetables, fresh or chilled	
372.	7		0709.20	- Asparagus	WO
373.	7		0709.30	- Aubergines (egg-plants)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
374.	7		0709.40	- Celery other than celeriac	WO
375.	7		0709.51	- Mushrooms and truffles: mushrooms of the genus Agaricus	WO
376.	7		0709.59	- Mushrooms and truffles: other	WO
377.	7		0709.60	- Fruits of the genus Capsicum or of the genus Pimenta	WO
378.	7		0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
379.	7		0709.91	- Other: globe artichoke	WO
380.	7		0709.92	- Other: olives	WO
381.	7		0709.93	- Other: pumpkins, squash and gourds (Cucurbita spp.)	WO
382.	7		0709.99	- Other: other	WO
	7	0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
383.	7		0710.10	- Potatoes	WO
384.	7		0710.21	- Leguminous vegetables, shelled or unshelled: peas (Pisum sativum)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
385.	7		0710.22	- Leguminous vegetables, shelled or unshelled: beans (Vigna spp., Phaseolus spp.)	WO
386.	7		0710.29	- Leguminous vegetables, shelled or unshelled: other	WO
387.	7		0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
388.	7		0710.40	- Sweet corn	WO
389.	7		0710.80	- Other vegetables	WO
390.	7		0710.90	- Mixtures of vegetables	CC or QVC40
	7	0711		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	
391.	7		0711.20	- Olives	WO
392.	7		0711.40	- Cucumbers and gherkins	WO
393.	7		0711.51	- Mushrooms and truffles: mushrooms of the genus Agaricus	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
394.	7		0711.59	- Mushrooms and truffles: other	WO
395.	7		0711.90	- Other vegetables; mixtures of vegetables	CC or QVC40
	7	0712		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	
396.	7		0712.20	- Onions	WO
397.	7		0712.31	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: mushrooms of the genus Agaricus	WO
398.	7		0712.32	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: wood ears (Auricularia spp.)	WO
399.	7		0712.33	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: jelly fungi (Tremella spp.)	WO
400.	7		0712.39	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: other	WO
401.	7		0712.90	- Other vegetables; mixtures of vegetables	CC or QVC40

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	7	0713		Dried leguminous vegetables, shelled, whether or not skinned or split	
402.	7		0713.10	- Peas (Pisum sativum)	WO
403.	7		0713.20	- Chickpeas (garbanzos)	WO
404.	7		0713.31	- Beans (Vigna spp., Phaseolus spp.): beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	WO
405.	7		0713.32	- Beans (Vigna spp., Phaseolus spp.): small red (Adzuki) beans (Phaseolus or Vigna angularis)	WO
406.	7		0713.33	- Beans (Vigna spp., Phaseolus spp.): kidney beans, including white pea beans (Phaseolus vulgaris)	WO
407.	7		0713.34	- Beans (Vigna spp., Phaseolus spp.): bambara beans (Vigna subterranean or Voandzeia subterranean)	WO
408.	7		0713.35	- Beans (Vigna spp., Phaseolus spp.): cow peas (Vigna unguiculata)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
409.	7		0713.39	- Beans (Vigna spp., Phaseolus spp.): other	WO
410.	7		0713.40	- Lentils	WO
411.	7		0713.50	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	WO
412.	7		0713.60	- Pigeon peas (Cajanus cajan)	WO
413.	7		0713.90	- Other	WO
	7	0714		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	
414.	7		0714.10	- Manioc (cassava)	WO
415.	7		0714.20	- Sweet potatoes	WO
416.	7		0714.30	- Yams (Dioscorea spp.)	WO
417.	7		0714.40	- Taro (Colpocasia spp.)	WO
418.	7		0714.50	- Yautia (Xanthosoma spp.)	WO
419.	7		0714.90	- Other	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	CHAPTER 8			EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
	8	0801		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
420.	8		0801.11	- Coconuts: desiccated	WO
421.	8		0801.12	- Coconuts: in the inner shell (endocarp)	WO
422.	8		0801.19	- Coconuts: other	WO
423.	8		0801.21	- Brazil nuts: in shell	WO
424.	8		0801.22	- Brazil nuts: shelled	WO
425.	8		0801.31	- Cashew nuts: in shell	WO
426.	8		0801.32	- Cashew nuts: shelled	WO
	8	0802		Other nuts, fresh or dried, whether or not shelled or peeled	
427.	8		0802.11	- Almonds: in shell	WO
428.	8		0802.12	- Almonds: shelled	WO
429.	8		0802.21	- Hazelnuts or filberts (Corylus spp.): in shell	WO
430.	8		0802.22	- Hazelnuts or filberts (Corylus spp.): shelled	WO
431.	8		0802.31	- Walnuts: in shell	WO
432.	8		0802.32	- Walnuts: shelled	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
433.	8		0802.41	- Chestnuts (Castanea spp.): in shell	WO
434.	8		0802.42	- Chestnuts (Castanea spp.): shelled	WO
435.	8		0802.51	- Pistachios: in shell	WO
436.	8		0802.52	- Pistachios: shelled	WO
437.	8		0802.61	- Macadamia nuts: in shell	WO
438.	8		0802.62	- Macadamia nuts: shelled	WO
439.	8		0802.70	- Kola nuts (Cola spp.)	WO
440.	8		0802.80	- Areca nuts	WO
441.	8		0802.90	- Other	WO
	8	0803		Bananas, including plantains, fresh or dried	
442.	8		0803.10	- Plantains	WO
443.	8		0803.90	- Other	WO
	8	0804		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	
444.	8		0804.10	- Dates	WO
445.	8		0804.20	- Figs	WO
446.	8		0804.30	- Pineapples	WO
447.	8		0804.40	- Avocados	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
448.	8		0804.50	- Guavas, mangoes and mangosteens	WO
	8	0805		Citrus fruit, fresh or dried	
449.	8		0805.10	- Oranges	WO
450.	8		0805.21	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Mandarins (including tangerines and satsumas)	WO
451.	8		0805.22	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Clementines	WO
452.	8		0805.29	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: Other	WO
453.	8		0805.40	- Grapefruit, including pomelos	WO
454.	8		0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	WO
455.	8		0805.90	- Other	WO
	8	0806		Grapes, fresh or dried	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
456.	8		0806.10	- Fresh	WO
457.	8		0806.20	- Dried	WO
	8	0807		Melons (including watermelons) and papaws (papayas), fresh	
458.	8		0807.11	- Melons (including watermelons): watermelons	WO
459.	8		0807.19	- Melons (including watermelons): other	WO
460.	8		0807.20	- Pawpaws (papayas)	WO
	8	0808		Apples, pears and quinces, fresh	
461.	8		0808.10	- Apples	WO
462.	8		0808.30	- Pears	WO
463.	8		0808.40	- Quinces	WO
	8	0809		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	
464.	8		0809.10	- Apricots	WO
465.	8		0809.21	- Cherries: sour cherries (Prunus cerasus)	WO
466.	8		0809.29	- Cherries: other	WO
467.	8		0809.30	- Peaches, including nectarines	WO
468.	8		0809.40	- Plums and sloes	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	8	0810		Other fruit, fresh	
469.	8		0810.10	- Strawberries	WO
470.	8		0810.20	- Raspberries, blackberries, mulberries and loganberries	WO
471.	8		0810.30	- Black, white or red currants and gooseberries	WO
472.	8		0810.40	- Cranberries, bilberries and other fruits of the genus Vaccinium	WO
473.	8		0810.50	- Kiwifruit	WO
474.	8		0810.60	- Durians	WO
475.	8		0810.70	- Persimmons	WO
476.	8		0810.90	- Other	WO
	8	0811		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	
477.	8		0811.10	- Strawberries	CTH
478.	8		0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	CTH
479.	8		0811.90	- Other	CTH

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	8	0812		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	
480.	8		0812.10	- Cherries	CTH
481.	8		0812.90	- Other	CTH
	8	0813		Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter	
482.	8		0813.10	- Apricots	CTH
483.	8		0813.20	- Prunes	CTH
484.	8		0813.30	- Apples	CTH
485.	8		0813.40	- Other fruit	CTH
486.	8		0813.50	- Mixtures of nuts or dried fruits of this Chapter	CTH
	CHAPTER 9			COFFEE, TEA, MATÉ AND SPICES	
	9	0901		Coffee, whether or not roasted or decaffeinated; coffee husks and skins;	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				coffee substitutes containing coffee in any proportion	
487.	9		0901.11	- Coffee, not roasted: not decaffeinated	WO
	9	0902		Tea, whether or not flavoured	
488.	9		0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	WO
489.	9		0902.20	- Other green tea (not fermented)	WO
490.	9	0903	0903.00	Maté	WO
	9	0904		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	
491.	9		0904.11	- Pepper: neither crushed nor ground	WO
492.	9		0904.12	- Pepper: crushed or ground	WO
493.	9		0904.21	- Fruits of the genus Capsicum or of the genus Pimenta: dried, neither crushed nor ground	WO
494.	9		0904.22	- Fruits of the genus Capsicum or of the	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				genus Pimenta: crushed or ground	
	9	0905		Vanilla	
495.	9		0905.10	- Neither crushed nor ground	WO
496.	9		0905.20	- Crushed or ground	WO
	9	0906		Cinnamon and cinnamon-tree flowers	
497.	9		0906.11	- Neither crushed nor ground: cinnamon (Cinnamomum zeylanicum Blume)	WO
498.	9		0906.19	- Neither crushed nor ground: other	WO
499.	9		0906.20	- Crushed or ground	WO
	9	0907		Cloves (whole fruit, cloves and stems)	
500.	9		0907.10	- Neither crushed nor ground	WO
501.	9		0907.20	- Crushed or ground	WO
	9	0908		Nutmeg, mace and cardamoms	
502.	9		0908.11	- Nutmeg: neither crushed nor ground	WO
503.	9		0908.12	- Nutmeg: crushed or ground	WO
504.	9		0908.21	- Mace: neither crushed nor ground	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
505.	9		0908.22	- Mace: crushed or ground	WO
506.	9		0908.31	- Cardamoms: neither crushed nor ground	WO
507.	9		0908.32	- Cardamoms: crushed or ground	WO
	9	0909		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	
508.	9		0909.21	- Seeds of coriander: neither crushed nor ground	WO
509.	9		0909.22	- Seeds of coriander: crushed or ground	WO
510.	9		0909.31	- Seeds of cumin: neither crushed nor ground	WO
511.	9		0909.32	- Seeds of cumin: crushed or ground	WO
512.	9		0909.61	- Seeds of anise, badian, caraway or fennel; juniper berries: neither crushed nor ground	WO
513.	9		0909.62	- Seeds of anise, badian, caraway or fennel; juniper berries: crushed or ground	WO
	9	0910		Ginger, saffron, turmeric (curcuma),	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				thyme, bay leaves, curry and other spices	
514.	9		0910.11	- Ginger: neither crushed nor ground	WO
515.	9		0910.12	- Ginger: crushed or ground	WO
516.	9		0910.20	- Saffron	WO
517.	9		0910.30	- Turmeric (curcuma)	WO
518.	9		0910.91	- Other spices: mixtures referred to in Note 1 (b) to this Chapter	WO or QVC40
519.	9		0910.99	- Other spices: other	WO or QVC40
	CHAPTER 10			CEREALS	
	10	1001		Wheat and meslin	
520.	10		1001.11	- Durum wheat: seed	WO
521.	10		1001.19	- Durum wheat: other	WO
522.	10		1001.91	- Other: seed	WO
523.	10		1001.99	- Other: other	WO
	10	1002		Rye	
524.	10		1002.10	- Seed	WO
525.	10		1002.90	- Other	WO
	10	1003		Barley	
526.	10		1003.10	- Seed	WO
527.	10		1003.90	- Other	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	10	1004		Oats	
528.	10		1004.10	- Seed	WO
529.	10		1004.90	- Other	WO
	10	1005		Maize (corn)	
530.	10		1005.10	- Seed	WO
531.	10		1005.90	- Other	WO
	10	1006		Rice	
532.	10		1006.10	- Rice in the husk (paddy or rough)	WO
533.	10		1006.20	- Husked (brown) rice	WO
534.	10		1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed	WO
535.	10		1006.40	- Broken rice	WO
	10	1007		Grain sorgham	
536.	10		1007.10	- Seed	WO
537.	10		1007.90	- Other	WO
	10	1008		Buckwheat, millet and canary seeds; other cereals	
538.	10		1008.10	- Buckwheat	WO
539.	10		1008.21	- Millet: seed	WO
540.	10		1008.29	- Millet: other	WO
541.	10		1008.30	- Canary seed	WO
542.	10		1008.40	- Fonio (Digitaria spp.)	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
543.	10		1008.50	- Quinoa (Chenopodium quinoa)	WO
544.	10		1008.60	- Triticale	WO
545.	10		1008.90	- Other cereals	WO
	CHAPTER 11			PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
	11	1107		Malt, whether or not roasted	
546.	11		1107.10	- Not roasted	WO
	11	1108		Starches; inulin	
547.	11		1108.11	- Starches: wheat starch	WO
548.	11		1108.12	- Starches: maize (corn) starch	WO
549.	11		1108.13	- Starches: potato starch	WO
550.	11		1108.14	- Starches: manioc (cassava) starch	WO
551.	11		1108.19	- Starches: other starches	WO
552.	11		1108.20	- Inulin	WO
553.	11	1109	1109.00	Wheat gluten, whether or not dried	WO
	CHAPTER 12			OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				OR MEDICINAL PLANTS; STRAW AND FODDER	
	12	1201		Soya beans, whether or not broken	
554.	12		1201.10	- Seed	WO
555.	12		1201.90	- Other	WO
	12	1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	
556.	12		1202.30	- Seed	WO
557.	12		1202.41	- Other: in shell	WO
558.	12		1202.42	- Other: shelled, whether or not broken	WO
559.	12	1203	1203.00	Copra	WO
560.	12	1204	1204.00	Linseed, whether or not broken	WO
	12	1205		Rape or colza seeds, whether or not broken	
561.	12		1205.10	- Low erucic acid rape or colza seeds	WO
562.	12		1205.90	- Other	WO
563.	12	1206	1206.00	Sunflower seeds, whether or not broken	WO
	12	1207		Other oil seeds and oleaginous fruits, whether or not broken	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
564.	12		1207.10	- Palm nuts and kernels	WO
565.	12		1207.21	- Cotton seeds: seed	WO
566.	12		1207.29	- Cotton seeds: other	WO
567.	12		1207.30	- Castor oil seeds	WO
568.	12		1207.40	- Sesamum seeds	WO
569.	12		1207.50	- Mustard seeds	WO
570.	12		1207.60	- Safflower (Carthamus tinctorius) seeds	WO
571.	12		1207.70	- Melon seeds	WO
572.	12		1207.91	- Other: poppy seeds	WO
573.	12		1207.99	- Other: other	WO
	12	1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	
574.	12		1208.10	- Of soya beans	WO
575.	12		1208.90	- Other	WO
	12	1209		Seeds, fruit and spores, of a kind used for sowing	
576.	12		1209.10	- Sugar beet seeds	WO
577.	12		1209.21	- Seeds of forage plants: lucerne (alfalfa) seeds	WO
578.	12		1209.22	- Seeds of forage plants: clover (Trifolium spp.) seeds	WO

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
579.	12		1209.23	- Seeds of forage plants: fescue seeds	WO
580.	12		1209.24	- Seeds of forage plants: Kentucky blue grass (Poa pratensis L.) seeds	WO
581.	12		1209.25	- Seeds of forage plants: rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	WO
582.	12		1209.29	- Seeds of forage plants: other	WO
583.	12		1209.30	- Seeds of herbaceous plants cultivated principally for their flowers	WO
584.	12		1209.91	- Other: vegetable seeds	WO
585.	12		1209.99	- Other: other	WO
	12	1210		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	
586.	12		1210.10	- Hop cones, neither ground nor powdered nor in the form of pellets	WO
587.	12		1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin	WO
	12	1211		Plants and parts of plants (including seeds and fruits), of a kind	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	
588.	12		1211.20	- Ginseng roots	WO
589.	12		1211.30	- Coca leaf	WO
590.	12		1211.40	- Poppy straw	WO
591.	12		1211.50	- Ephedra	WO
592.	12		1211.90	- Other	WO
	12	1212		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
593.	12		1212.21	- Seaweeds and other algae: fit for human consumption	WO
594.	12		1212.29	- Seaweeds and other algae: other	WO
595.	12		1212.91	- Other: sugar beet	WO
596.	12		1212.92	- Other: locust beans (carob)	WO
597.	12		1212.93	- Other: sugar cane	WO
598.	12		1212.94	- Other: chicory roots	WO
599.	12		1212.99	- Other: other	WO
600.	12	1213	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	WO
	12	1214		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	
601.	12		1214.10	- Lucerne (alfalfa) meal and pellets	CC
	CHAPTER 14			VEGETABLE PLAINTING MATERIALS; VEGETABLE	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
	14	1401		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	
602.	14		1401.10	- Bamboos	WO
603.	14		1401.20	- Rattans	WO
604.	14		1401.90	- Other	WO
	14	1404		Vegetable products not elsewhere specified or included	
605.	14		1404.20	- Cotton linters	WO
606.	14		1404.90	- Other	WO
	CHAPTER 15			ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
	15	1504		Fats and oils and their fractions, of fish or marine mammals,	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				whether or not refined, but not chemically modified	
607.	15		1504.20	- Fats and oils and their fractions, of fish, other than liver oils	CC
608.	15	1505	1505.00	Wool grease and fatty substances derived therefrom (including lanolin)	CC
	15	1509		Olive oil and its fractions, whether or not refined, but not chemically modified	
609.	15		1509.10	- Virgin	WO
610.	15		1509.90	- Other	WO
	CHAPTER 16			PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
611.	16	1601	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	CC except HS 2 and 3
	16	1602		Other prepared or preserved meat, meat offal or blood	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
612.	16		1602.10	- Homogenised preparations	CC
613.	16		1602.20	- Of liver of any animal	CC except HS 2 and 3
614.	16		1602.31	- Of poultry of heading 0105: of turkeys	CC
615.	16		1602.32	- Of poultry of heading 0105: of fowls of the species Gallus domesticus	CC except HS 2 and 3
616.	16		1602.39	- Of poultry of heading 0105: other	CC except HS 2 and 3
617.	16		1602.41	- Of swine: hams and cuts thereof	CC
618.	16		1602.42	- Of swine: shoulders and cuts thereof	CC
619.	16		1602.49	- Of swine: other, including mixtures	CC except HS 2 and 3
620.	16		1602.50	- Of bovine animals	CC except HS 2 and 3
621.	16		1602.90	- Other, including preparations of blood of any animal	CC except HS 2 and 3

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
622.	16	1603	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	CC except HS 2 and 3
	CHAPTER 17			SUGARS AND SUGAR CONFECTIONERY	
	17	1702		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	
623.	17		1702.11	- Lactose and lactose syrup: containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC
	CHAPTER 19			PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	
	19	1901		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	
624.	19		1901.10	- Preparations suitable for infants or young children, put up for retail sale	CC
625.	19		1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 1905	CC
626.	19		1901.90	- Other	CC
	19	1902		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni;	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				couscous, whether or not prepared	
627.	19		1902.11	- Uncooked pasta, not stuffed or otherwise prepared: containing eggs	CC
628.	19		1902.19	- Uncooked pasta, not stuffed or otherwise prepared: other	CC
629.	19		1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CC
630.	19		1902.30	- Other pasta	CC
631.	19		1902.40	- Couscous	CC
	19	1904		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	
632.	19		1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
633.	19		1904.30	- Bulgur wheat	CC
634.	19		1904.90	- Other	CC
	19	1905		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	
635.	19		1905.10	- Crispbread	CTH
	CHAPTER 21			MISCELLANEOUS EDIBLE PREPARATIONS	
	21	2101		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	
636.	21		2101.11	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				concentrates or with a basis of coffee: extracts, essences and concentrates	
637.	21		2101.12	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC
638.	21		2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC
639.	21		2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC
	21	2102		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
640.	21		2102.10	- Active yeasts	CC
641.	21		2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	CC
642.	21		2102.30	- Prepared baking powders	CC
	CHAPTER 22			BEVERAGES, SPIRITS AND VINEGAR	
	22	2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	
643.	22		2201.10	- Mineral waters and aerated waters	WO
644.	22		2201.90	- Other	WO
	CHAPTER 41			RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
	41	4101		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				prepared), whether or not dehaired or split	
645.	41		4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	CC
646.	41		4101.50	- Whole hides and skins, of a weight exceeding 16 kg	CC
647.	41		4101.90	- Other, including butts, bends and bellies	CC
	41	4102		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter	
648.	41		4102.10	- With wool on	CC
649.	41		4102.21	- Without wool on: pickled	CC
650.	41		4102.29	- Without wool on: other	CC
	41	4103		Other raw hides and skins (fresh, or salted,	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter	
651.	41		4103.20	- Of reptiles	CC
652.	41		4103.30	- Of swine	CC
653.	41		4103.90	- Other	CC
	CHAPTER 43			FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
	43	4301		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103	
654.	43		4301.10	- Of mink, whole, with or without head, tail or paws	CC
655.	43		4301.30	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				Tibetan lamb, whole, with or without head, tail or paws	
656.	43		4301.60	- Of fox, whole, with or without head, tail or paws	CC
657.	43		4301.80	- Other furskins, whole, with or without head, tail or paws	CC
658.	43		4301.90	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CC
	CHAPTER 47			PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	
	47	4707		Recovered (waste and scrap) paper or paperboard	
659.	47		4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	CC
660.	47		4707.20	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	CC
661.	47		4707.30	- Paper or paperboard made mainly of	CC

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				mechanical pulp (for example, newspapers, journals and similar printed matter)	
662.	47		4707.90	- Other, including unsorted waste and scrap	CC
	CHAPTER 50			SILK Chapter Note: For the purposes of this Chapter, if a claim for origin is based on dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix.	
663.	50	5001	5001.00	Silk-worm cocoons suitable for reeling	WO
664.	50	5002	5002.00	Raw silk (not thrown)	WO
665.	50	5003	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	WO
	CHAPTER 52			COTTON Chapter Note: For the purposes of this Chapter, if a claim for origin is based on	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				dyeing, printing and at least two subsequent finishing processes, washing or drying shall not be considered to be finishing processes. An indicative list of finishing processes is provided in this Annex's Appendix	
666.	52	5201	5201.00	Cotton, not carded or combed	WO
	52	5202		Cotton waste (including yarn waste and garnetted stock)	
667.	52		5202.10	- Yarn waste (including thread waste)	WO
668.	52		5202.91	- Other: garnetted stock	WO
669.	52		5202.99	- Other: other	WO
670.	52	5203	5203.00	Cotton, carded or combed	WO
	71	7113		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	
671.	71		7113.11	- Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	CTSH + QVC 1.5%

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
672.	71		7113.19	- Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	CTSH + QVC 1.5%
673.	71		7113.20	- Of base metal clad with precious metal	CTSH + QVC 1.5%
	71	7114		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	
674.	71		7114.11	- Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	CTSH + QVC 1.5%
675.	71		7114.19	- Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	CTSH + QVC 1.5%
676.	71		7114.20	- Of base metal clad with precious metal	CTSH + QVC 1.5%
	71			Imitation jewellery	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
677.			7117.11	- Of base metal, whether or not plated with precious metal: cuff-links and studs	CTSH + QVC 1.5%
678.			7117.19	- Of base metal, whether or not plated with precious metal: other	CTSH + QVC 1.5%
679.			7117.90	- Other	CTSH + QVC 1.5%
	CHAPTER 72			IRON AND STEEL	
	72	7206		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	
680.	72		7206.10	- Ingots	Melt and pour in the Parties
681.	72		7206.90	- Other	Melt and pour in the Parties
	72	7207		Semi-finished products of iron or non-alloy steel	
682.	72		7207.11	- Containing by weight less than 0.25 % of carbon: of rectangular (including square) cross-section, the width	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				measuring less than twice the thickness	
683.	72		7207.12	- Containing by weight less than 0.25 % of carbon: other, of rectangular (other than square) cross-section	Melt and pour in the Parties
684.	72		7207.19	- Containing by weight less than 0.25 % of carbon: other	Melt and pour in the Parties
685.	72		7207.20	- Containing by weight 0.25 % or more of carbon	Melt and pour in the Parties
	72	7208		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated	
686.	72		7208.10	- In coils, not further worked than hot-rolled, with patterns in relief	Melt and pour in the Parties
687.	72		7208.26	- Other, in coils, not further worked than hot-rolled, pickled: of a thickness of 3 mm or more but less than 4.75 mm	Melt and pour in the Parties
688.	72		7208.27	- Other, in coils, not further worked than hot-rolled, pickled: of a	Melt and pour in

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				thickness of less than 3 mm	the Parties
689.	72		7208.36	- Other, in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm	Melt and pour in the Parties
690.	72		7208.37	- Other, in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm	Melt and pour in the Parties
691.	72		7208.38	- Other, in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm	Melt and pour in the Parties
692.	72		7208.39	- Other, in coils, not further worked than hot-rolled: of a thickness of less than 3 mm	Melt and pour in the Parties
693.	72		7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief	Melt and pour in the Parties
694.	72		7208.51	- Other, not in coils, not further worked than hot-rolled: of a thickness exceeding 10 mm	Melt and pour in the Parties
695.	72		7208.52	- Other, not in coils, not further worked than hot-rolled: of a thickness of 4.75 mm or more but not exceeding 10 mm	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
696.	72		7208.53	- Other, not in coils, not further worked than hot-rolled: of a thickness of 3 mm or more but less than 4.75 mm	Melt and pour in the Parties
697.	72		7208.54	- Other, not in coils, not further worked than hot-rolled: of a thickness of less than 3 mm	Melt and pour in the Parties
	72	7209		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated	
698.	72		7209.15	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more	Melt and pour in the Parties
699.	72		7209.16	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	Melt and pour in the Parties
700.	72		7209.17	- In coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	Melt and pour in the Parties
701.	72		7209.18	- In coils, not further worked than cold-rolled (cold-reduced): of a	Melt and pour in

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				thickness of less than 0.5 mm	the Parties
702.	72		7209.25	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more	Melt and pour in the Parties
703.	72		7209.26	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness exceeding 1 mm but less than 3 mm	Melt and pour in the Parties
704.	72		7209.27	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	Melt and pour in the Parties
705.	72		7209.28	- Not in coils, not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	Melt and pour in the Parties
	72	7210		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated	
706.	72		7210.11	- Plated or coated with tin: of a thickness of 0.5 mm or more	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
707.	72		7210.12	- Plated or coated with tin: of a thickness of less than 0.5 mm	Melt and pour in the Parties
708.	72		7210.20	- Plated or coated with lead, including terne-plate	Melt and pour in the Parties
709.	72		7210.30	- Electrolytically plated or coated with zinc	Melt and pour in the Parties
710.	72		7210.41	- Otherwise plated or coated with zinc: corrugated	Melt and pour in the Parties
711.	72		7210.49	- Otherwise plated or coated with zinc: other	Melt and pour in the Parties
712.	72		7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides	Melt and pour in the Parties
713.	72		7210.61	- Plated or coated with aluminium: plated or coated with aluminium-zinc alloys	Melt and pour in the Parties
714.	72		7210.69	- Plated or coated with aluminium: other	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
715.	72		7210.70	- Painted, varnished or coated with plastics	Melt and pour in the Parties
	72	7211		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated	
716.	72		7211.13	- Not further worked than hot-rolled: rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Melt and pour in the Parties
717.	72		7211.14	- Not further worked than hot-rolled: other, of a thickness of 4.75 mm or more	Melt and pour in the Parties
718.	72		7211.19	- Not further worked than hot-rolled: other	Melt and pour in the Parties
719.	72		7211.23	- Not further worked than cold-rolled (cold-reduced): containing by weight less than 0.25 % of carbon	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
720.	72		7211.29	- Not further worked than cold-rolled (cold-reduced): other	Melt and pour in the Parties
721.	72		7211.90	- Other	Melt and pour in the Parties
	72	7212		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated	
722.	72		7212.10	- Plated or coated with tin	Melt and pour in the Parties
723.	72		7212.20	- Electrolytically plated or coated with zinc	Melt and pour in the Parties
724.	72		7212.30	- Otherwise plated or coated with zinc	Melt and pour in the Parties
725.	72		7212.40	- Painted, varnished or coated with plastics	Melt and pour in the Parties
726.	72		7212.50	- Otherwise plated or coated	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
727.	72		7212.60	- Clad	Melt and pour in the Parties
	72	7213		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	
728.	72		7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	Melt and pour in the Parties
729.	72		7213.20	- Other, of free-cutting steel	Melt and pour in the Parties
730.	72		7213.91	- Other: of circular cross-section measuring less than 14 mm in diameter	Melt and pour in the Parties
731.	72		7213.99	- Other: other	Melt and pour in the Parties
	72	7214		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
732.	72		7214.10	- Forged	Melt and pour in the Parties
733.	72		7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Melt and pour in the Parties
734.	72		7214.30	- Other, of free-cutting steel	Melt and pour in the Parties
735.	72		7214.91	- Other: of rectangular (other than square) cross-section	Melt and pour in the Parties
736.	72		7214.99	- Other: other	Melt and pour in the Parties
	72	7215		Other bars and rods of iron or non-alloy steel	
737.	72		7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished	Melt and pour in the Parties
738.	72		7215.50	- Other, not further worked than cold-formed or cold-finished	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
739.	72		7215.90	- Other	Melt and pour in the Parties
	72	7216		Angles, shapes and sections of iron or non-alloy steel	
740.	72		7216.10	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Melt and pour in the Parties
741.	72		7216.21	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: L sections	Melt and pour in the Parties
742.	72		7216.22	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm: T sections	Melt and pour in the Parties
743.	72		7216.31	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: U sections	Melt and pour in the Parties
744.	72		7216.32	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of	Melt and pour in

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
				80 mm or more: I sections	the Parties
745.	72		7216.33	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more: H sections	Melt and pour in the Parties
746.	72		7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Melt and pour in the Parties
747.	72		7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	Melt and pour in the Parties
748.	72		7216.61	- Angles, shapes and sections, not further worked than cold-formed or cold-finished: obtained from flat-rolled products	Melt and pour in the Parties
749.	72		7216.91	- Other: cold-formed or cold-finished from flat-rolled products	Melt and pour in the Parties
750.	72		7216.99	- Other: other	Melt and pour in the Parties
	72	7217		Wire of iron or non-alloy steel	

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
751.	72		7217.10	- Not plated or coated, whether or not polished	Melt and pour in the Parties
752.	72		7217.20	- Plated or coated with zinc	Melt and pour in the Parties
753.	72		7217.30	- Plated or coated with other base metals	Melt and pour in the Parties
754.	72		7217.90	- Other	Melt and pour in the Parties
	72	7218		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel	
755.	72		7218.10	- Ingots and other primary forms	Melt and pour in the Parties
756.	72		7218.91	- Other: of rectangular (other than square) cross-section	Melt and pour in the Parties
757.	72		7218.99	- Other: other	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
	72	7219		Flat-rolled products of stainless steel, of a width of 600 mm or more	
758.	72		7219.12	- Not further worked than hot-rolled, in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	Melt and pour in the Parties
759.	72		7219.13	- Not further worked than hot-rolled, in coils: of a thickness of 3 mm or more but less than 4.75 mm	Melt and pour in the Parties
760.	72		7219.14	- Not further worked than hot-rolled, in coils: of a thickness of less than 3 mm	Melt and pour in the Parties
761.	72		7219.21	- Not further worked than hot-rolled, not in coils: of a thickness exceeding 10 mm	Melt and pour in the Parties
762.	72		7219.22	- Not further worked than hot-rolled, not in coils: of a thickness of 4.75 mm or more but not exceeding 10 mm	Melt and pour in the Parties
763.	72		7219.23	- Not further worked than hot-rolled, not in coils: of a thickness of 3 mm or more but less than 4.75 mm	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
764.	72		7219.24	- Not further worked than hot-rolled, not in coils: of a thickness of less than 3 mm	Melt and pour in the Parties
765.	72		7219.31	- Not further worked than cold-rolled (cold-reduced): of a thickness of 4.75 mm or more	Melt and pour in the Parties
766.	72		7219.32	- Not further worked than cold-rolled (cold-reduced): of a thickness of 3 mm or more but less than 4.75 mm	Melt and pour in the Parties
767.	72		7219.34	- Not further worked than cold-rolled (cold-reduced): of a thickness of 0.5 mm or more but not exceeding 1 mm	Melt and pour in the Parties
768.	72		7219.35	- Not further worked than cold-rolled (cold-reduced): of a thickness of less than 0.5 mm	Melt and pour in the Parties
	72	7220		Flat-rolled products of stainless steel, of a width of less than 600 mm	
769.	72		7220.11	- Not further worked than hot-rolled: of a thickness of 4.75 mm or more	Melt and pour in the Parties
770.	72		7220.12	- Not further worked than hot-rolled: of a thickness of less than 4.75 mm	Melt and pour in

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
					the Parties
771.	72		7220.20	- Not further worked than cold-rolled (cold-reduced)	Melt and pour in the Parties
772.	72		7220.90	- Other	Melt and pour in the Parties
773.	72	7221	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Melt and pour in the Parties
	72	7222		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	
774.	72		7222.11	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: of circular cross-section	Melt and pour in the Parties
775.	72		7222.19	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded: other	Melt and pour in the Parties
776.	72		7222.20	- Bars and rods, not further worked than cold-formed or cold-finished	Melt and pour in the Parties
777.	72		7222.30	- Other bars and rods	Melt and pour in

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
					the Parties
778.	72		7222.40	- Angles, shapes and sections	Melt and pour in the Parties
779.	72	7223	7223.00	Wire of stainless steel	Melt and pour in the Parties
	72	7224		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	
780.	72		7224.10	- Ingots and other primary forms	Melt and pour in the Parties
781.	72		7224.90	- Other	Melt and pour in the Parties
	72	7225		Flat-rolled products of other alloy steel, of a width of 600 mm or more	
782.	72		7225.11	- Of silicon-electrical steel: grain-oriented	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
783.	72		7225.19	- Of silicon-electrical steel: other	Melt and pour in the Parties
784.	72		7225.30	- Other, not further worked than hot-rolled, in coils	Melt and pour in the Parties
785.	72		7225.40	- Other, not further worked than hot-rolled, not in coils	Melt and pour in the Parties
786.	72		7225.91	- Other: electrolytically plated or coated with zinc	Melt and pour in the Parties
787.	72		7225.92	- Other: otherwise plated or coated with zinc	Melt and pour in the Parties
788.	72		7225.99	- Other: other	Melt and pour in the Parties
	72	7226		Flat-rolled products of other alloy steel, of a width of less than 600 mm	
789.	72		7226.11	- Of silicon-electrical steel: grain-oriented	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
790.	72		7226.19	- Of silicon-electrical steel: other	Melt and pour in the Parties
791.	72		7226.20	- Of high speed steel	Melt and pour in the Parties
792.	72		7226.91	- Other: not further worked than hot-rolled	Melt and pour in the Parties
793.	72		7226.92	- Other: not further worked than cold-rolled (cold-reduced)	Melt and pour in the Parties
794.	72		7226.99	- Other: other	Melt and pour in the Parties
	72	7227		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	
795.	72		7227.10	- Of high speed steel	Melt and pour in the Parties
796.	72		7227.20	- Of silico-manganese steel	Melt and pour in the Parties

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
797.	72		7227.90	- Other	Melt and pour in the Parties
	72	7228		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	
798.	72		7228.10	- Bars and rods, of high speed steel	Melt and pour in the Parties
799.	72		7228.20	- Bars and rods, of silico-manganese steel	Melt and pour in the Parties
800.	72		7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	Melt and pour in the Parties
801.	72		7228.40	- Other bars and rods, not further worked than forged	Melt and pour in the Parties
802.	72		7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	Melt and pour in the Parties
803.	72		7228.60	- Other bars and rods	Melt and pour in

Sl.No.	Chapter	Tariff Heading	Tariff Sub-Heading	Product Description	Agreed PSR proposal
(1)	(2)	(3)	(4)	(5)	(6)
					the Parties
804.	72		7228.70	- Angles, shapes and sections	Melt and pour in the Parties
805.	72		7228.80	- Hollow drill bars and rods	Melt and pour in the Parties
	72	7229		Wire of other alloy steel	
806.	72		7229.20	- Of silico-manganese steel	Melt and pour in the Parties
807.	72		7229.90	- Other	Melt and pour in the Parties

[F.No. 20000/2/2015-OSD (ICD)]

(Harish Kumar)
Under Secretary to the Government of India