SECOND PROTOCOL AMENDING THE
COMPREHENSIVE ECONOMIC COOPERATION AGREEMENT
BETWEEN
THE REPUBLIC OF INDIA
AND
THE REPUBLIC OF SINGAPORE

The Republic of India and the Republic of Singapore (hereinafter referred to in this Protocol as "the Parties"),

HAVING UNDERTAKEN a general review of the Comprehensive Economic Cooperation Agreement between the Republic of India and the Republic of Singapore signed in New Delhi on 29 June 2005 (hereinafter referred to as "the Agreement"), pursuant to Article 16.3 of the Agreement;

RECALLING the Protocol Amending the Comprehensive Economic Partnership Agreement between the Republic of India and the Republic of Singapore signed in New Delhi on 20 December 2007, pursuant to Article 16.7 of the Agreement;

AGREING to further accelerate the reduction and/or elimination of customs duties pursuant to Article 2.3 of the Agreement, as well as to make certain amendments to Chapter 3 of the Agreement, and the Annexes thereto;

DECIDING to conclude a second Protocol to amend the Agreement, pursuant to Article 16.7 of the Agreement, to reflect the aforesaid agreements,

HAVE AGREED as follows:

Article 1

Article 2.3 of the Agreement shall be amended by adding the phrase "and Annex 2A Ter" immediately after the expression "Annex 2A Bis".

Article 2

Annex 2A Ter, as attached to this Protocol, shall be inserted into the Agreement immediately after Annex 2A Bis.

Article 3

Article 2.7 (Anti-Dumping) of the Agreement shall be amended by adding, after Article 2.7.4, the following:
"ARTICLE 2.7.5: EXEMPTION FROM INVESTIGATION AFTER TERMINATION

1. Where an anti-dumping investigation in respect of goods from the other Party is terminated with negative final determination, no investigation shall be initiated on the same goods by the importing Party within one year from the date of termination of the previous investigation.

2. Notwithstanding paragraph 1, the investigating authority of the importing Party may initiate an investigation in an exceptional circumstance.

ARTICLE 2.7.6: LESSER DUTY RULE

If a Party takes a decision to impose an anti-dumping duty in respect of goods from the other Party pursuant to Article 9.1 of the Anti-Dumping Agreement, it shall apply a duty less than the margin of dumping where such lesser duty would be adequate to remove the injury to the domestic industry.

ARTICLE 2.7.7: PROHIBITION OF ZEROING

When dumping margins are established, assessed, or reviewed by a Party in any anti-dumping proceeding provided in the Anti-Dumping Agreement, all individual margins, whether positive or negative, shall be counted toward the average regardless of the comparison bases provided for under Article 2.4.2 of the Anti-Dumping Agreement."

Article 4

Article 3.4 (Not Wholly Obtained or Produced) of the Agreement shall be replaced with the following:

"ARTICLE 3.4: NOT WHOLLY OBTAINED OR PRODUCED

1. Within the meaning of paragraph (b) of Article 3.2 and subject to the provisions of Articles 3.6, 3.9 and that the final process of manufacturing is performed within the territory of the exporting Party, products would be considered as originating if:

(a) (i) the total value of the materials, parts or produce originating from countries other than the Parties or of undetermined origin used in the manufacture of the product does not exceed 65% of the FOB value of the product so produced or obtained; and,
(ii) the product so produced or obtained is classified in a heading, at
the six digit level, of the Harmonised System different from those
in which all the non-originating materials used in its
manufacture are classified; or

(b) the product satisfies the Product Specific Rules as specified in Annex
3A.”

Article 5

Chapter 3 (Rules of Origin), Section B (Origin Determination), of the
Agreement shall be amended by adding, after Article 3.4 (Not Wholly Obtained or
Produced), the following:

“ARTICLE: 3.4A: DE MINIMIS

1. A good that does not undergo a change in tariff classification pursuant to
Article 3.4 and Annex 3A in the final process of production shall be considered as
originating if:

(a) for all goods except those falling within Chapters 50 through 63 of the
Harmonised System:

i. the value of all non-originating materials used in its production,
which do not undergo the required change in tariff classification,
does not exceed ten percent of the FOB value of the good; and

ii. the good meets all other applicable criteria set forth in this
Chapter for qualifying as an originating good; and

(b) for goods falling within Chapters 50 through 63 of the Harmonised
System:

i. the total weight of non-originating basic textile materials used in
its production, which do not undergo the required change in tariff
classification, does not exceed seven percent of the total weight
of all the basic textile material used; and

ii. the good meets all other applicable criteria set forth in this
Chapter for qualifying as an originating good.

2. The value of such non-originating materials shall be included in the value of
non-originating materials for any applicable regional value content requirement for the
good.”
Article 6

Article 3.15 (Certificate of Origin) of the Agreement shall be replaced with the following:

“ARTICLE 3.15: CERTIFICATE OF ORIGIN

Products eligible for preferential concessions shall be supported by a Certificate of Origin issued by a government authority designated by the government of the exporting Party (referred to herein as “the Issuing Authority”) and notified to the other Party in accordance with the Operational Certification Procedures, as set out in Annex 3B.”

Article 7

Article 3.16 (Co-operation on Verification of Certificate of Origins) of the Agreement shall be replaced by the following:

“ARTICLE 3.16: CO-OPERATION ON VERIFICATION OF CERTIFICATES OF ORIGIN

1. The Parties shall co-operate with each other to verify the authenticity and the correctness of the information given in the certificates of origin.

2. For the purpose of implementing the provisions of paragraph 1, the Customs Authority of the importing Party shall return the certificate of origin, or a copy of the document, to the Issuing Authority of the exporting Party, giving the reason for the enquiry. Any document and/or information obtained suggesting that the information given on the certificate of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the Issuing Authority of the exporting Party.”

Article 8

Annex 3A, as attached to this Protocol, shall replace Annex 3A in the Agreement.
Article 9

Annex 3B, as attached to this Protocol, shall replace Annex 3B in the Agreement.

Article 10

1. This Protocol shall enter into force on 14th September 2018.

2. Unless the Parties decide otherwise, this Protocol shall remain in force for so long as the Agreement remains in force.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective governments, have signed this Protocol.

DONE at New Delhi, India on 24th August 2018 in duplicate.

FOR THE GOVERNMENT OF THE REPUBLIC OF INDIA:

FOR THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE:

(RAJNEESH)
Joint Secretary
Ministry of Commerce and Industry

(FRANCIS CHONG)
Senior Director
Ministry of Trade and Industry
ANNEX 2A Ter

SCHEDULE OF THE REPUBLIC OF INDIA

GENERAL NOTES

1. Harmonized Tariff Schedule of the Republic of India: The provisions of this schedule are expressed in terms of the Harmonized Tariff Schedule of the Republic of India at the 8 digit level. The interpretation of the provisions of this schedule, including the goods coverage, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Tariff Act of India.

2. Modality: The following modality shall apply to amend Annex 2A (as amended by Annex 2A Bis) for the elimination/reduction of basic customs duties by India pursuant to Article 2.3 of the Agreement. The originating goods of Singapore listed in the Lists under this Annex shall be deleted from the List of Products excluded from any concession in duties in Annex 2A.

(a) List of Products for Elimination in Duty

On the originating goods of Singapore provided in List 1, the duties shall be removed and such goods shall receive duty free entry into India from Singapore, effective from the entry into force of the Second Protocol Amending the Comprehensive Economic Cooperation Agreement between the Republic of India and the Republic of Singapore.

(b) List of Products for Reduction in Duty

On the originating goods of Singapore provided in List 2, the duties shall be reduced to 5% and such goods shall receive entry into India from Singapore at such concessional rate, effective from the entry into force of the Second Protocol Amending the Comprehensive Economic Cooperation Agreement between the Republic of India and the Republic of Singapore.
## ANNEX 2A Ter

### INDIA’S TARIFF CONCESSION

#### LIST 1: PRODUCTS FOR ELIMINATION IN DUTY

<table>
<thead>
<tr>
<th>S.no</th>
<th>HS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>19053100</td>
<td>Sweet Biscuits</td>
</tr>
<tr>
<td>2.</td>
<td>21039010</td>
<td>Curry paste</td>
</tr>
<tr>
<td>3.</td>
<td>21039020</td>
<td>Chilli Sauce</td>
</tr>
<tr>
<td>4.</td>
<td>29153200</td>
<td>Vinyl acetate</td>
</tr>
<tr>
<td>5.</td>
<td>40161000</td>
<td>Of Cellular rubber &lt;br&gt; Other:</td>
</tr>
<tr>
<td>6.</td>
<td>40169400</td>
<td>Boat or dock fenders, whether or not inflatable</td>
</tr>
<tr>
<td>7.</td>
<td>54024400</td>
<td>Ex-Elastomeric other yarn (Other than of NYLON/other Polymides, Untwisted or</td>
</tr>
<tr>
<td></td>
<td>(Partial Tariff Line)</td>
<td>with a twist not exceeding 50 turns per meter</td>
</tr>
<tr>
<td>8.</td>
<td>71042000</td>
<td>Other, uncorked or simply sawn or roughly shaped</td>
</tr>
<tr>
<td>9.</td>
<td>72091710</td>
<td>Plates</td>
</tr>
<tr>
<td>10.</td>
<td>72091720</td>
<td>Sheets</td>
</tr>
<tr>
<td>11.</td>
<td>72091730</td>
<td>Strip</td>
</tr>
<tr>
<td>12.</td>
<td>72091790</td>
<td>Other</td>
</tr>
<tr>
<td>13.</td>
<td>72109010</td>
<td>Lacquered</td>
</tr>
<tr>
<td>14.</td>
<td>72109090</td>
<td>Other</td>
</tr>
<tr>
<td>15.</td>
<td>72251900</td>
<td>Other</td>
</tr>
<tr>
<td>16.</td>
<td>72261900</td>
<td>Other</td>
</tr>
<tr>
<td>17.</td>
<td>73079910</td>
<td>Galvanised</td>
</tr>
<tr>
<td>18.</td>
<td>73079990</td>
<td>Other</td>
</tr>
<tr>
<td>19.</td>
<td>82071900</td>
<td>Other, including parts</td>
</tr>
<tr>
<td>20.</td>
<td>84439960</td>
<td>Parts and accessories of goods of sub-heading 844339</td>
</tr>
<tr>
<td>21.</td>
<td>85234020</td>
<td>Cartridge Tape</td>
</tr>
<tr>
<td>22.</td>
<td>85423900</td>
<td>Other</td>
</tr>
<tr>
<td></td>
<td>90281000</td>
<td>Gas Meters</td>
</tr>
<tr>
<td>---</td>
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<td>--------------------------</td>
</tr>
<tr>
<td>24.</td>
<td>91101100</td>
<td>Complete movements, unassembled or partly assembled (movement sets)</td>
</tr>
</tbody>
</table>
### LIST 2: PRODUCTS FOR REDUCTION IN DUTY TO 5%

<table>
<thead>
<tr>
<th>S.no</th>
<th>HS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>39081010</td>
<td>Nylon moulding powder (other than NYLON 6)</td>
</tr>
<tr>
<td>2.</td>
<td>39081090</td>
<td>Other (other than Nylon 6)</td>
</tr>
<tr>
<td>3.</td>
<td>39089010</td>
<td>Nylon moulding powder forms (other than NYLON 6)</td>
</tr>
<tr>
<td>4.</td>
<td>39089020</td>
<td>Nylon in other primary forms (other than NYLON 6)</td>
</tr>
<tr>
<td>5.</td>
<td>39089090</td>
<td>Other (other than NYLON 6)</td>
</tr>
<tr>
<td>6.</td>
<td>54024400</td>
<td>Ex-Elastomeric yarn of Nylon/ other Polymides, untwisted or with a twist not exceeding 50 turns per meter</td>
</tr>
</tbody>
</table>
# Annex 3A

**Product Specific Rules**

<table>
<thead>
<tr>
<th>No</th>
<th>Ex</th>
<th>Tariff Item Number</th>
<th>Description of Products</th>
<th>Specific Rule</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Chapter 1</td>
<td>Live animals</td>
<td>Wholly obtained</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Chapter 2</td>
<td>Meat and edible meat offal</td>
<td>All materials of Chapter 1 and 2 used shall be wholly obtained</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Chapter 3</td>
<td>Fish and crustaceans, molluses and other aquatic invertebrates</td>
<td>Wholly obtained</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Chapter 4</td>
<td>Dairy produce; bird eggs; natural honey; edible products of animal origin, not elsewhere specified or included</td>
<td>Wholly obtained</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Chapter 5</td>
<td>Products of animal origin, not elsewhere specified or included</td>
<td>Wholly obtained</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>Chapter 11</td>
<td>Products of the milling industry; malt; starches; inulin; wheat gluten</td>
<td>All materials of Chapter 7, 8 and 10 used should be wholly obtained</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>Chapter 12</td>
<td>Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder</td>
<td>Wholly obtained</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Chapter 13</td>
<td>Lac; gums, resins and other vegetable saps and extracts</td>
<td>Wholly obtained</td>
</tr>
<tr>
<td>9</td>
<td>150790</td>
<td>Chapter 15</td>
<td>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes</td>
<td>CTH or VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
</tr>
<tr>
<td>10</td>
<td>1508</td>
<td>Soya-bean oil and its fractions, whether or not refined, but not chemically modified</td>
<td>CTH or VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>method</td>
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<td></td>
</tr>
<tr>
<td>11</td>
<td>1509</td>
<td>Olive oil and its fractions, whether or not refined, but not chemically modified</td>
<td>CTS or VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>151000</td>
<td>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509</td>
<td>CTS or VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>Chapter 16</td>
<td></td>
<td>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>1604</td>
<td>Prepared or preserved fish; Caviar and caviar substitutes prepared from fish eggs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>160420</td>
<td>- Other prepared or preserved fish</td>
<td>VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>Chapter 18</td>
<td></td>
<td>Cocoa and cocoa preparations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>1804</td>
<td>Cocoa butter, fat and oil</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>1805</td>
<td>Cocoa powder, not containing added sugar or other sweetening matter</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Chapter 19</td>
<td>Preparations of cereals, flour, starch or milk; pastrycooks' products</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>1901</td>
<td>Description: Malt extract; food preparations of flour, groats, meal, starch or malt extract, not 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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>190190</td>
<td>- Other</td>
<td>CTSH or VA $\geq 35%$ based on direct method or $\leq 65%$ based on indirect method</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>210310</td>
<td>- Soya sauce</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>210610</td>
<td>- Protein concentrates and textured protein substances</td>
<td>VA $\geq 35%$ based on direct method or $\leq 65%$ based on indirect method</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>230910</td>
<td>- Dog or cat food, put up for retail sale</td>
<td>VA $\geq 35%$ based on direct method or $\leq 65%$ based on indirect method</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>290512</td>
<td>-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Code</td>
<td>Description</td>
<td>Method</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>21</td>
<td>290513</td>
<td>-- Butan-1-ol (n-butyl alcohol)</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>290516</td>
<td>-- Octanol (octyl alcohol) and isomers thereof:</td>
<td>CTSH or VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>290516</td>
<td>- - Other</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>290723</td>
<td>-- 4,4′-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts</td>
<td>CTSH</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2912</td>
<td>Aldehydes, whether or not with other oxygen function; Cyclic polymers of aldehydes; Paraformaldehyde</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Acyclic aldehydes without other oxygen function:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>291219</td>
<td>-- Other:</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2916</td>
<td>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxyacids, peroxyacids and their derivatives:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>291612</td>
<td>-- Esters of acrylic acid:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td>Ex --- Butyl acrylate</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2917</td>
<td>Polycarboxylic acids, their anhydrides, halides, peroxyacids and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Acrylic polycarboxylic acids, their anhydrides, halides, peroxyacids, peroxyacids and their derivatives:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Code</td>
<td>Description</td>
<td>Notes</td>
<td></td>
</tr>
<tr>
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<td>------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>291712</td>
<td>-- Adipic acid, its salts and esters</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>291739</td>
<td>Ex --- Dioctyl phthalate</td>
<td>RVC ≥ 40% based on direct method or ≤ 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Miscellaneous chemical products</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3824</td>
<td>Prepared binders for foundry moulds or cores; Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>382490</td>
<td>- Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td></td>
<td>Ex -- Electroplating salts; water treatment chemicals; ion exchanger; correcting fluid; precipitated silica and silica gel; oil well chemical: /kGramophone records making material</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Plastics and articles thereof</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3910</td>
<td>Silicones in primary forms</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>391000</td>
<td>- Silicones in primary forms:</td>
<td>VA &gt;= 35% based on direct method or &lt;= 35% based on indirect method</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Wood and articles of wood; wood charcoal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>4401</td>
<td>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; Wood in chips or particles; Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>4402</td>
<td>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>33</td>
<td>4403</td>
<td>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>4404</td>
<td>Hoopwood; Split poles; Piles, pickets and staves of wood, pointed but not sawn lengthwise; Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; Chipwood and the like.</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>4407</td>
<td>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>4408</td>
<td>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>4410</td>
<td>Particle board, oriented strand board (osb) and similar board (for example, waferboard) Of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>4411</td>
<td>Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>4412</td>
<td>Plywood, veneered panels and similar laminated wood</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>4420</td>
<td>Wood marquetry and inlaid wood; Caskets and cases for jewellery or cutlery, and similar articles, of wood; Statuettes and other ornaments, of wood; Wooden articles of furniture not falling in</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>Chapter</td>
<td>Description</td>
<td>SITC Code</td>
<td>CTH</td>
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<td></td>
</tr>
<tr>
<td>48</td>
<td>Paper &amp; paperboard, articles of paper pulp, of paper or of paperboard</td>
<td>4818</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4818</td>
<td>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of width not exceeding 36 cm, or cut to size or shape, handkerchiefs, cleansing tissues, towels, table clothes, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>4818040 - Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles</td>
<td></td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4901</td>
<td>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>490110 - In single sheets, whether or not folded</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
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<tr>
<td>43</td>
<td>490199 -- Other</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
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<tr>
<td>44</td>
<td>490290 - Other</td>
<td></td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>ex 491199 - - Hard copy (printed) of computer software</td>
<td></td>
<td>CTH</td>
<td></td>
</tr>
</tbody>
</table>

16
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Footwear, gaiters and the like; parts of such articles</th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes</td>
</tr>
<tr>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Other footwear with outer soles and uppers of rubber or plastics</td>
</tr>
<tr>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Footwear with outer sole of rubber, plastics, leather or composition leather and uppers of leather</td>
</tr>
<tr>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
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</tr>
<tr>
<td>49</td>
<td>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials</td>
</tr>
<tr>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
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</tr>
<tr>
<td>50</td>
<td>Other footwear</td>
</tr>
<tr>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof</td>
</tr>
<tr>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>Chapter 84</td>
<td>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof</td>
</tr>
<tr>
<td>8401</td>
<td>Nuclear reactors; Fuel elements (cartridges), non-irradiated, for nuclear reactors; Machinery and apparatus for isotopic separation</td>
</tr>
<tr>
<td>52</td>
<td>Machinery and apparatus for isotopic separation, and parts thereof</td>
</tr>
<tr>
<td>VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
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<tr>
<td>53</td>
<td>Parts of nuclear reactors</td>
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<td>VA &gt;= 35% based on direct method or &lt;= 65% based on indirect method</td>
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<td>Code</td>
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<tr>
<td>8402</td>
<td>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam) super-heated water boilers</td>
</tr>
<tr>
<td>8403</td>
<td>Central heating boilers other than those of heading 8402</td>
</tr>
<tr>
<td>8407</td>
<td>Spark-ignition reciprocating or rotary internal combustion piston engines</td>
</tr>
<tr>
<td>8407</td>
<td>Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</td>
</tr>
<tr>
<td>84071</td>
<td>Of a cylinder capacity not exceeding 50 cc</td>
</tr>
<tr>
<td>84072</td>
<td>Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc</td>
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<tr>
<td>84073</td>
<td>Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc</td>
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<tr>
<td>84074</td>
<td>Of a cylinder capacity exceeding 1000 cc:</td>
</tr>
<tr>
<td>8411</td>
<td>Turbo-jets, turbo-propellers and other gas turbines</td>
</tr>
<tr>
<td></td>
<td>- Parts:</td>
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<tr>
<td>60</td>
<td>841191</td>
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<tr>
<td>61</td>
<td>841199</td>
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<td>flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)</td>
</tr>
<tr>
<td></td>
<td>- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:</td>
</tr>
</tbody>
</table>
| 76 | 844849 | -- Other:  
VA >= 35% based on direct method or <= 65% based on indirect method |
|   | 8453 | Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines  
VA >= 35% based on direct method or <= 65% based on indirect method |
| 77 | 845390 | - Parts:  
VA >= 35% based on direct method or <= 65% based on indirect method |
|   | 8454 | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries |
| 78 | 845490 | - Parts:  
VA >= 35% based on direct method or <= 65% based on indirect method |
|   | 8456 | Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes  
VA >= 40% based on direct method or <= 60% based on indirect method |
| 79 | 845630 | - Operated by electro-discharge processes |
|   | 8459 | Machine tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes  
VA >= 40% based on direct method or <= 60% based on indirect method |
| 80 |   |   |
| 81 | 846630 | - Dividing heads and other special attachments for machine-tools: | VA >= 35% based on direct method or <= 65% based on indirect method |
| 82 | 846890 | - Parts | |
| 83 | 847170 | - Storage units | CTH |
| 84 Ex | 847141 | -- Micro computer | CTSH |
| 85 Ex | 847141 | - - Large or main frame computer | CTSH |
| 86 | 8472 | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) | VA >= 40% based on direct method or <= 60% based on indirect method |
| 87 | 847330 | - Parts and accessories of the machines of heading 8471 | CTH |
| 88 | 8478 | Machinery for preparing or making up tobacco not specified or included elsewhere in this Chapter |
| 89 | 847890 | - Parts |
| 89 | 848620 | - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits |
| 89 | 8504 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles |
| 90 ex | 850440 | - Electric inverters |
| 91 ex | 850440 | - Rectifier: Dip bridge rectifiers |
| 92 | 8507 | Electric accumulators, including separators therefor, whether or not rectangular (including square) |
| 92 | 850710 | - Lead-acid, of a kind used for starting piston engines |
| 93 | 850720 | - Other lead-acid accumulators |
| 94 | 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor |
| 94 | 851090 | - Parts |

VA >= 35% based on direct method or <= 65% based on indirect method

CTSH

CTSH + VA >= 40% based on direct method or <= 60% based on indirect method

CTSH + VA >= 40% based on direct method or <= 60% based on indirect method

VA >= 35% based on direct method or <= 65% based on indirect method
<p>| 8511 | Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines |
|  | CTS + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method |
| 95 | 851120 | - Ignition magnetos; magneto-dynamos; magnetic flywheels |
|  | CTS + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method |
| 96 | 851130 | - Distributors; ignition coils |
|  | CTS + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method |
| 97 | 851140 | - Starter motors and dual purpose starter-generators |
|  | CTS + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method |
| 8512 | Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles |
| 98 | 851240 | - Windscreen wipers, defrosters and demisters |
|  | CTS + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; Electric space heating apparatus and soil heating apparatus; Electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; Electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 |</p>
<table>
<thead>
<tr>
<th>99</th>
<th>851650</th>
<th>- Microwave ovens</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>8517</td>
<td>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528</td>
</tr>
<tr>
<td>100</td>
<td>851762</td>
<td>-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus</td>
</tr>
<tr>
<td>101</td>
<td>851769</td>
<td>-- Other</td>
</tr>
<tr>
<td>102</td>
<td>Ex 851770</td>
<td>-- Populated, loaded or stuffed printed circuit boards</td>
</tr>
<tr>
<td>103</td>
<td>Ex 851770</td>
<td>-- Other</td>
</tr>
<tr>
<td>104</td>
<td>ex 852190</td>
<td>-- Video duplicating system with master and slave control</td>
</tr>
<tr>
<td></td>
<td>8523</td>
<td>Discs, tapes, solid-state non-volatile storage devices, &quot;smart cards&quot; and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37</td>
</tr>
<tr>
<td>105</td>
<td>8523</td>
<td>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37</td>
</tr>
</tbody>
</table>

CTH + VA >= 40% based on direct method or <= 60% based on indirect method
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>8525</td>
<td>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders</td>
<td>CTH</td>
</tr>
<tr>
<td>852550</td>
<td>- Broadcast equipment sub-system</td>
<td>CTH</td>
</tr>
<tr>
<td>852550</td>
<td>- Wireless microphone</td>
<td>CTH</td>
</tr>
<tr>
<td>852550</td>
<td>- Other</td>
<td>CTH</td>
</tr>
<tr>
<td>852580</td>
<td>- Television cameras, digital cameras and video camera recorders</td>
<td>CTH</td>
</tr>
<tr>
<td>8528</td>
<td>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus</td>
<td>CTH</td>
</tr>
<tr>
<td>852859</td>
<td>- Other</td>
<td>CTH</td>
</tr>
<tr>
<td>8536</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables</td>
<td>CTH</td>
</tr>
<tr>
<td>853669</td>
<td>- Other</td>
<td>CTH</td>
</tr>
<tr>
<td>8542</td>
<td>Electronic integrated circuits</td>
<td>CTH</td>
</tr>
<tr>
<td>854231</td>
<td>- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits</td>
<td>CTHS</td>
</tr>
<tr>
<td>854232</td>
<td>- Memories</td>
<td>CTHS</td>
</tr>
<tr>
<td>854233</td>
<td>- Amplifiers</td>
<td>CTHS</td>
</tr>
<tr>
<td>854239</td>
<td>- Other</td>
<td>CTHS</td>
</tr>
<tr>
<td>S. No.</td>
<td>Chapter</td>
<td>Description</td>
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<tr>
<td>116</td>
<td>854310</td>
<td>Particle accelerators: Ion implanter for doping semiconductor material</td>
</tr>
<tr>
<td>117</td>
<td>854370</td>
<td>Other machines and apparatus: Proximity card and tags</td>
</tr>
<tr>
<td>118</td>
<td>854390</td>
<td>Parts</td>
</tr>
<tr>
<td></td>
<td>8544</td>
<td>Insulated (including enameled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; Optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors</td>
</tr>
<tr>
<td>119</td>
<td>854430</td>
<td>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</td>
</tr>
<tr>
<td>120</td>
<td>8548</td>
<td>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter</td>
</tr>
<tr>
<td>121</td>
<td>854890</td>
<td>Other</td>
</tr>
<tr>
<td>86</td>
<td>Parts of railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds</td>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
</tr>
<tr>
<td>8607</td>
<td>Parts of railway or tramway locomotives or rolling-stock</td>
<td>CTH + VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
</tr>
<tr>
<td>121</td>
<td>860721</td>
<td>-- Air brakes and parts thereof</td>
</tr>
<tr>
<td>122</td>
<td>860729</td>
<td>-- Other</td>
</tr>
<tr>
<td>123</td>
<td>860730</td>
<td>- Hooks and other coupling devices, buffers, and parts thereof</td>
</tr>
</tbody>
</table>

**Other parts:**

| 124 | 860791 | -- Of locomotives | VA \(\geq 35\%\) based on direct method or \(< 65\%\) based on indirect method |
| 125 | 860799 | -- Other: | VA \(\geq 35\%\) based on direct method or \(< 65\%\) based on indirect method |

| 126 | 860800 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | VA \(\geq 35\%\) based on direct method or \(< 65\%\) based on indirect method |

| 8608 | Railway or tramway track fixtures and fittings; Mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installation or airfields; Parts of the foregoing |

<p>| Chapter 88 | Aircraft, spacecraft, and parts thereof |
| 8803 | Parts of goods of heading 8801 or 8802 |
| 127 | 880310 | - Propellers and rotors and parts thereof | VA (\geq 35%) based on direct method or (&lt; 65%) based on indirect method |</p>
<table>
<thead>
<tr>
<th>Chapter</th>
<th>Item Code</th>
<th>Description</th>
<th>VA Based On</th>
</tr>
</thead>
<tbody>
<tr>
<td>128</td>
<td>880320</td>
<td>- Under-carriages and parts thereof</td>
<td>VA &gt;= 35%</td>
</tr>
<tr>
<td></td>
<td>8804</td>
<td>Parachutes (including dirigible-parachutes and paragliders) and rotochutes; Parts thereof and accessories thereto</td>
<td>Based on indirect method</td>
</tr>
<tr>
<td>129</td>
<td>880400</td>
<td>- Parachutes (including dirigible-parachutes and paragliders) and rotochutes; Parts thereof and accessories thereto:</td>
<td>VA &gt;= 35%</td>
</tr>
<tr>
<td></td>
<td>8805</td>
<td>Aircraft launching gear; Deck-arrestor or similar gear; Ground flying trainers; Parts of the foregoing articles</td>
<td>Based on indirect method</td>
</tr>
<tr>
<td>130</td>
<td>880510</td>
<td>- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof:</td>
<td>VA &gt;= 35%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Ground flying trainers and parts thereof:</td>
<td>Based on indirect method</td>
</tr>
<tr>
<td>131</td>
<td>880521</td>
<td>-- Air combat simulators and parts thereof</td>
<td>VA &gt;= 35%</td>
</tr>
<tr>
<td>132</td>
<td>880529</td>
<td>-- Other</td>
<td>VA &gt;= 35%</td>
</tr>
<tr>
<td>Chapter 90</td>
<td>9007</td>
<td>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</td>
<td></td>
</tr>
<tr>
<td></td>
<td>900792</td>
<td>-- For projectors</td>
<td>CTH</td>
</tr>
<tr>
<td>134</td>
<td>9011</td>
<td>Compound optical microscopes, including those for photomicrography, cinephotomicrography or</td>
<td>VA &gt;= 40%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Based on indirect method</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Notes</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>--------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>9012</td>
<td>Microscopes other than optical microscopes; diffraction apparatus</td>
<td></td>
<td></td>
</tr>
<tr>
<td>901210</td>
<td>Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles</td>
<td>CTSH</td>
<td></td>
</tr>
<tr>
<td>901210</td>
<td>Other</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>901290</td>
<td>Parts and accessories</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>9013</td>
<td>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>901380</td>
<td>Other devices, appliances and instruments</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>901390</td>
<td>For liquid crystal devices (LCD)</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>901390</td>
<td>Other</td>
<td>VA &gt;= 40% based on direct method or &lt;= 60% based on indirect method</td>
<td></td>
</tr>
<tr>
<td>9018</td>
<td>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>901811</td>
<td>Electro-cardiographs</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>901839</td>
<td>Cardiac catheters</td>
<td>CTH</td>
<td></td>
</tr>
<tr>
<td>901890</td>
<td>Other instruments and appliances:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Description</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>------------------------------------------------------------------------------</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>143</td>
<td>Ex ---- Surgical tools: bone saws, drills, trephines</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>144</td>
<td>Ex ---- Surgical tools: knives, scissors and blades</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>145</td>
<td>Ex ---- Surgical tools: Forceps, forcep clamps, clips, needles holders, introducers, cephalotribe bone holding and other holding instruments</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>146</td>
<td>Ex ---- Surgical tools: Chisel, gauges, elevators raspatones, osteotome, craniotome, bone cutters</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>147</td>
<td>Ex ---- Surgical tools: retractors, spatula probes, hooks dialators, sounds, mallets</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>147</td>
<td>Ex ---- Surgical tools: Other</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>149</td>
<td>Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>150</td>
<td>Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Blood transfusion apparatus</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>151</td>
<td>Ex ---- Renal dialysis equipment, blood transfusion apparatus and haemofiltration instruments: Haemofiltration instrument</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>152</td>
<td>Ex ---- Anaesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Anaesthetic apparatus and instruments</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>153</td>
<td>Ex ---- Anaesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: ENT precision instruments</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Chapter</td>
<td>Customs Heading</td>
</tr>
<tr>
<td>------</td>
<td>------------------------------------------------------------------------------</td>
<td>---------</td>
<td>-----------------</td>
</tr>
<tr>
<td>154</td>
<td>Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Acupuncture apparatus</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>155</td>
<td>Ex ---- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus, and endoscopes: Endoscopes</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>156</td>
<td>Ex ---- Other: Hilerial and venous shunt</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>157</td>
<td>Ex ---- Other: Baby incubators</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>158</td>
<td>Ex ---- Other: Heartlung machine</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>159</td>
<td>Ex ---- Other: Fibrescope</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>160</td>
<td>Ex ---- Other: Laproscope</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>161</td>
<td>Ex ---- Other: Vetrasonic lithotripsy instruments</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>162</td>
<td>Ex ---- Other: Apparatus for nerve stimulation</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>163</td>
<td>Ex ---- Other: other</td>
<td></td>
<td>CTH</td>
</tr>
<tr>
<td>9027</td>
<td>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes</td>
<td>9027</td>
<td>CTH</td>
</tr>
<tr>
<td>164</td>
<td>902790 - - Printed circuit assemblies for the goods of sub-heading 9027 80</td>
<td>94</td>
<td>CTH</td>
</tr>
<tr>
<td>94</td>
<td>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps</td>
<td></td>
<td></td>
</tr>
<tr>
<td>165</td>
<td>940190</td>
<td>Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof</td>
<td>VA ≥ 35% based on direct method or ≤ 65% based on indirect method</td>
</tr>
<tr>
<td>------</td>
<td>--------</td>
<td>--------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------</td>
</tr>
<tr>
<td></td>
<td>9401</td>
<td>and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings</td>
<td></td>
</tr>
</tbody>
</table>
ANNEX 3B

OPERATIONAL CERTIFICATION PROCEDURES

For the purposes of implementing the Rules of Origin in Chapter 3, the following operational procedures on the issuance and verification of the Certificate of Origin and other related administrative matters, shall be followed:

(i) AUTHORITIES

RULE 1

The Certificate of Origin (Attachment 1) shall be issued by the government authority designated by the exporting Party and notified to the other Party.

RULE 2

(a) Each Party shall inform the other Party of the names and addresses of the government officials issuing this Certificate of Origin and shall provide specimen signatures and official seals used by the government officials.

(b) Any change in names, addresses, or official seals shall be promptly notified to the other Party.

RULE 3

For the purpose of verifying the conditions for preferential treatment, the government authority designated to issue the Certificate of Origin (hereinafter referred to as Issuing Authority) shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate.

(ii) APPLICATIONS

RULE 4

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

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

(iii) PRE-EXPORTATION EXAMINATION

RULE 6

The Issuing Authority shall, to the best of its competence and ability, carry out proper examination upon each application for the Certificate of Origin to ensure that:

(a) The application and the Certificate of Origin are duly completed and signed by the authorised signatory;

(b) The origin of the product is in conformity with the Rules of Origin of this Agreement;

(c) The other statements of the Certificate of Origin correspond to supporting documentary evidence submitted; and

(d) Description, quantity and weight of goods, marks and number of packages, number and kinds of packages, as specified, conform to the consignment to be exported.

(iv) ISSUANCE OF CERTIFICATE OF ORIGIN

RULE 7

(a) The validity of the Certificate of Origin shall be 12 months from the date of its issuance.

(b) The Certificate of Origin must be on ISO A4 size paper in conformity to the specimen shown in Attachment 1. It shall be made in English.

(c) The Certificate of Origin shall comprise one original and three (3) carbon copies of the following colours:

   Original - light grey
   Duplicate – white
   Triplicate - white
   Quadruplicate - white
(d) Each Certificate of Origin shall bear a reference number given separately by each place or office of issuance.

(e) The original copy, together with the triplicate, shall be forwarded by the exporter to the importer for submission of the original copy to the Customs Authority at the port or place of importation. The duplicate shall be retained by the Issuing Authority in the exporting Party. The triplicate shall be retained by the importer and the quadruplicate shall be retained by the exporter.

(f) In all cases, the number and date of the commercial invoice shall be indicated in the box reserved for this purpose in the Certificate of Origin.

(g) The Certificate of Origin shall bear the signature and official seal of the Issuing Authority. The signature and official seal may be applied electronically.

**Rule 8**

To implement the provisions of Articles 3.2, 3.3 and 3.4 of Chapter 3, the Certificate of Origin issued by the exporting Party shall indicate the applicable Rules of Origin and the local value-added content, where applicable, in Box 8 of the Certificate of Origin.

**Rule 9**

Neither erasures nor superimpositions shall be allowed on the Certificate of Origin. Any alteration shall be made by striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorised to sign the Certificate of Origin and certified by the Issuing Authority. Unused spaces shall be crossed out to prevent any subsequent addition.

**Rule 10**

(a) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Party at the time of exportation, or within three (3) working days from the date of shipment whenever the products to be exported can be considered originating in that Party within the meaning of the Rules of Origin in Chapter 3.

(b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or within three (3) working days from the date of shipment due to involuntary errors or omissions or other valid causes, the Certificate of Origin may be issued retroactively but no longer than one year from the date of shipment, bearing the word “ISSUED RETROACTIVELY”.
Rule 11

In the event of theft, loss or destruction of a Certificate of Origin, the exporter may apply in writing to the Issuing Authority which issued it for the certified true copy of the original and the triplicate to be made on the basis of the export documents in their possession bearing the endorsement of the word “CERTIFIED TRUE COPY” (in lieu of the Original Certificate) in Box 12 of the Certificate of Origin. This copy shall bear the date of the original Certificate of Origin. The certified true copy of a Certificate of Origin shall be issued within the validity period of the original Certificate of Origin and on condition that the exporter provides to the Issuing Authority the quadruplicate mentioned in Rule 7.

(v) Presentation

Rule 12

The Original Certificate of Origin shall be submitted to the Customs Authority at the time of lodging the import entry for the products concerned.

Rule 13

The following time limit for the presentation of the Certificate of Origin shall be observed:

(a) Certificate of Origin shall be submitted to the Customs Authority of the importing Party within its validity period, together with the documents required at the time of customs clearance of the goods for the importation in accordance with the laws and regulations of the importing Party;

(b) If a claim for preferential treatment is made without producing the Certificate of Origin, the Customs Authority of the importing Party may deny preferential treatment and request a guarantee in any of its modalities or may take any action necessary in order to preserve fiscal interests, as a pre-condition for the completion of the importation subject to and in accordance with the laws and procedures of the importing Party. The guarantee shall be refunded to the importer if a Certificate of Origin is subsequently produced by the Importer in accordance to the laws and procedures of the importing Party.

(c) Where the Certificate of Origin is submitted to the Customs Authority of the importing Party after the expiration of the validity of the Certificate of Origin, such Certificate is still to be accepted when failure to observe the time-limit results from force majeure or other valid causes beyond the control of the exporter; and

(d) In all cases, the relevant government authority in the importing Party may accept such Certificate of Origin provided that the products have been imported before the
expiration of the validity of the Certificate of Origin.

**RULE 14**

The discovery of minor discrepancies between the statements made in the Certificate of Origin and those made in the documents submitted to the Customs Authority of the importing Party for the purpose of carrying out the formalities for importing the products shall not ipso-facto invalidate the Certificate of Origin, if it does in fact correspond to the said products.

**(vi) RETROACTIVE CHECKS**

**RULE 15**

(a) The Customs Authority of the importing Party, may initiate a retroactive check relating to the authenticity of a certificate, as well as the veracity of the information contained therein, in accordance with the procedures established in this Annex, in cases of doubt or on random basis.

(b) In cases where the Customs Authority of the importing Party deems it necessary to seek a retroactive check from the Issuing Authority of the exporting Party, it shall specify whether the verification is on random basis or the veracity of the information is in doubt. In case the determination of origin is in doubt, the Customs Authority shall provide detailed grounds for the doubt concerning the veracity of Certificate of Origin.

(c) The Customs Authority of the importing Party may suspend the provisions on preferential treatment while awaiting the result of verification. However, it may release the products to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

**RULE 16**

Any request made pursuant to rule 15 shall be in accordance with the following procedure, namely:

(a) the Customs Authority of the importing Party shall make a request for retroactive check by providing a copy of the Certificate(s) of Origin.

(b) the Customs Authority shall specify whether it requires a verification of the genuineness of the Certificate of Origin to rule out any forgery, or seeks to verify the determination of Origin.
(c) In cases where the Customs Authority of the importing Party seeks to verify the determination of origin, it shall send a questionnaire to the competent authorities of the exporting Party, which shall be passed on to the exporter/producer/manufacturer, for such inquiry or documents, as necessary;

(d) The Issuing Authority of the exporting Party shall provide the information and documentation requested, within:

(i) fifteen (15) days of the date of receipt of the request, if the request pertains to the authenticity of issue of the Certificate of Origin, including the seal and signatures of the Issuing Authority;

(ii) ninety (90) days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. Such period can be extended through mutual consultation between the Customs Authority of the importing Party and Issuing Authority of the exporting Party for a period no more than sixty (60) days.

(e) On receiving the results of the retroactive check pursuant to clause (d), if the Customs Authority of the importing Party deems it necessary to request for further information, the Customs Authority of the importing Party shall communicate the fact to the Issuing Authority of the exporting Party within thirty (30) days. The term for the presentation of additional information shall be not more than ninety (90) days, from the date of the receipt of the request for the additional information.

**RULE 17**

(a) The application for Certificates of Origin and all documents related to such application shall be retained by the Issuing Authority for not less than two years from the date of issuance.

(b) Information relating to the validity of the Certificate of Origin shall be furnished upon request of the importing Party.

(c) Any information communicated among the government authorities shall be treated as confidential and shall be used for the validation of Certificates of Origin purposes only.

(vii) **SPECIAL CASES**

**RULE 18**

When destination of all or parts of the products exported to specified port is changed, before or after their arrival in the importing Party, the following Rules shall be observed:
(a) If the products have already been submitted to the Customs Authority in the specified importing port, the Certificate of Origin shall, by a written application of the importer, be endorsed to this effect for all or parts of products by the said authority and the original returned to the importer.

(b) If a change of destination occurs during transportation to the importing Party as specified in the Certificate of Origin, the exporter shall apply in writing, accompanied with the issued Certificate of Origin, for the issuance of new Certificate/s of Origin for all or parts of products.

RULE 19

For the purpose of implementing paragraph (b) of Article 3.14 of Chapter 3, where transportation is effected through the territory of one or more non-parties, the following shall be produced to the government authorities of the importing Party:

(a) a through Bill of Lading issued in the exporting Party;
(b) a Certificate of Origin issued by the Issuing Authority of the exporting Party;
(c) a copy of the original commercial invoice in respect of the product; and
(d) supporting documents in evidence that the requirements of paragraph (b) of Article 3.14 of Chapter 3 are being complied with.

RULE 20

(a) Products sent from one Party for exhibition in the other Party and sold during or after the exhibition, for importation into the other Party shall benefit from the preferential tariff treatment provided in this Agreement, on the condition that the products meet the requirements of the Rules of Origin in Chapter 3 and provided it is shown to the satisfaction of the relevant government authorities of the importing Party that:

(i) An exporter has dispatched those products from the territory of the exporting Party to the importing Party where the exhibition is held and has exhibited them there;

(ii) The exporter has sold the goods or transferred them to a consignee in the importing Party; and

(iii) The products have been sold during the exhibition or immediately thereafter to the importing Party in the condition in which they were sent for the exhibition.
(b) For the purpose of implementing the above provisions, the Certificate of Origin must be produced to the relevant government authorities of the importing Party. The name and address of the exhibition must be indicated, a certificate issued by the relevant government authority of the Party where the exhibition took place together with supporting documents prescribed in paragraph (d) of Rule 19 may be required.

(c) Paragraph (a) shall apply to any exhibitions, fairs or similar shows or displays where the products remain under customs control during these events.

(viii) ACTION AGAINST FRAUDULENT ACTS

RULE 21

(a) When it is suspected that fraudulent acts in connection with the Certificate of Origin have been committed, the Issuing Authorities concerned shall co-operate in the action to be taken in the territory of each Party against the persons involved.

(b) Each Party shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin.

RULE 22

In the case of a dispute concerning origin determination, classification of products or other matters, the government authorities concerned in the importing and exporting Parties shall consult each other with a view to resolving the dispute.
## Original (Duplicate/Triplicate/Quadruplicate)

| 1. Goods consigned from (Exporter's business name, address, country) |  
| --- | --- |
| 2. Goods consigned to (Consignee's name, address, country) |  
| 3. Means of transport and route (as far as known) |  
| Departure date |  
| Vessel's name/Aircraft etc. |  
| Port of Discharge |  
| 4. For Official Use |  
| ☐ Preferential Treatment Given Under ISCECA |  
| ☐ Preferential Treatment Not Given (Please state reason/s) |  
| 5. Item number | 6. Marks and numbers on packages | 7. Number and type of packages, description of goods (including quantity where appropriate and number of the importing HS country) | 8. Origin criterion (see Notes overleaf) | 9. Gross weight or other quantity and value (FOB) | 10. Number and date of invoices |  
| 11. Declaration by the exporter |  
| The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in |  
| .......................................................... |  
| (Country) |  
| and that they comply with the origin requirements specified for these goods in the ISCECA for the goods exported to |  
| .......................................................... |  
| (Importing Country) |  
| 12. Certification |  
| It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. |  
| Place and date, signature of authorised signatory |  
| Place and date, signature and stamp of Issuing Authority |
OVERLEAF NOTES

1. India and Singapore will accept this form for the purpose of preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement.

2. CONDITIONS: The main conditions for admission to the preferential treatment under the INDIA-SINGAPORE Comprehensive Economic Co-operation Agreement are that goods sent to the Parties:

   (i) must fall within a description of products eligible for concessions in the country of destination;

   (ii) must comply with the consignment conditions that the goods must be consigned directly from exporting Party to the importing Party but transport that involves passing through one or more intermediate countries, is also accepted provided that any intermediate transit, transhipment or temporary storage arises only for geographic reasons or transportation requirements; and

   (iii) must comply with the origin criteria given the Chapter on Rules of Origin.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, in the manner shown in the following table:

<table>
<thead>
<tr>
<th>Circumstances of production or manufacture in the first country named in Box 11 of this form</th>
<th>Insert in Box 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Products wholly produced in the country of exportation as defined in Article 3.3 of the Chapter on Rules of Origin</td>
<td>“X”</td>
</tr>
<tr>
<td>(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.4 of the Chapter on Rules of Origin</td>
<td>Percentage of single country content, example 35%</td>
</tr>
<tr>
<td>(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with Article 3.9 of the Chapter on Rules of Origin</td>
<td>Percentage of ISCECA cumulative content, example 35%</td>
</tr>
<tr>
<td>(d) Products satisfied the Product Specific Rules as defined in Article 3.4(b) of the Chapter on Rules of Origin</td>
<td>“Product Specific Rules”</td>
</tr>
<tr>
<td>(e) Products satisfied De Minimis defined in Article 3.4A of the Chapter on Rules of Origin</td>
<td>Appropriate qualifying criteria</td>
</tr>
</tbody>
</table>

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. The Harmonised System number shall be that of the importing Party.
7. The term “Exporter” in Box 11 may include the manufacturer or the producer.

8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.