

## GENERAL EXEMPTION NO.97

**Exemption to specified goods falling under various chapters:****[Notifn. No. 101/07-Cus., dt.11.9.2007 as amended by 116/11, 67/16, 19/17, 10/2020, 16/21]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description as specified in column (3) of the Table appended hereto and falling under the Heading, Sub-heading or Tariff Item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said Table, when imported into India from the Republic of Chile, from so much of that portion of the applied rate of duty of customs leviable thereon as is specified in the corresponding entry in column (4) of the said Table:

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the Republic of Chile, in accordance with provisions of the Determination of Origin of Goods under the Preferential Trading Agreement between the Republic of India and the Republic of Chile Rules, 2007, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.84/2007-Customs (N.T.), dated the 17th August, 2007.

*Explanation.* - For the purposes of this notification, "applied rate of duty" means the sum of the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 and Agriculture Infrastructure and Development Cess leviable under clause 115 of the Finance Bill, 2021(15 of 2021) in respect of the goods specified in the said Table, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962).

**Table**

<b>S.No.</b>	<b>Heading, Subheading or Tariff Item</b>	<b>Description</b>	<b>Extent of tariff concessions (percentage of the applied rate of duty)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	01019090	All Goods	50%
2.	02032100	All Goods	50%
3.	02032200	All Goods	50%
4.	02032900	All Goods	50%
5.	02043000	All Goods	50%
6.	02044200	Hams, shoulders and cuts thereof, with bone in	50%
7.	02044300	All Goods	50%
8.	02062100	All Goods	50%
9.	02062200	All Goods	50%
10.	02062900	All Goods	50%
11.	02064100	All Goods	50%
12.	02064900	All Goods	50%
13.	02071400	All Goods	25%
14.	02072500	All Goods	50%
15.	02072700	All Goods	50%
16.	02101100	All Goods	50%
17.	02101200	Bellies and cuts thereof	50%
18.	02101900	All Goods	50%
19.	02102000	All Goods	50%
20.	02109900	All Goods	50%

(1)	(2)	(3)	(4)
21.	03021100	All Goods	20%
22.	03021300	All Goods	50%
23.	03024700	All Goods	20%
24.	03028300	All Goods	20%
25.	03028910	All Goods	20%
26.	03028920	All Goods	20%
27.	03028930	All Goods	20%
28.	03028990	All Goods	20%
29.	030299	All Goods of tariff item 03021300	50%
30.	030299	All Goods of tariff items 03021100, 03024700, 03028300, 03028910, 03028920, 03028930, 03028990	20%
31.	03031100	All Goods	50%
32.	03031200	All Goods	50%
33.	03031300	Atlantic Salmon	50%
34.	03031400	All Goods	20%
35.	03035700	All goods	50%
36.	03036300	All goods	50%
37.	03038300	All Goods	20%
38.	03035300	Sardines	20%
39.	03035400	Mackerel	20%
40.	03038400	Seabass	50%
41.	03036600	Hake	50%
42.	03038910	Hilsa	20%
43.	03038920	Dara	20%
44.	03038930	Ribbon fish	20%
45.	03038940	Seer	20%
46.	03038950	Pomfret	20%
47.	03038960	All Goods	20%
48.	03038970	Threadfin	20%
49.	03038980	Croackers, Goupers or Flounders	20%
50.	03038990	All Goods	20%
51.	03035900	All Goods	20%
52.	03032500	Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	20%
53.	03039910	Edible fishmaws of wildlife	20%
54.	03039990	Edible sharkfins of wildlife	20%
55.	03039110	All goods	20%
56.	03039190	Egg or Egg Yolk of shrimps	20%
57.	03039190	Egg or Egg Yolk, other than of fish or shrimp	50%
58.	030399	Fish fins, heads, tails, maws and other edible fish offal of tariff items 03031100, 03031200, 03031300, 03035700, 03036300, 03038400, 03036600	50%
59.	030399	Fish fins, heads, tails, maws and other edible fish offal of tariff items 03031400, 03038300, 03035300, 03035400, 03038910, 03038920, 03038930, 03038940, 03038950, 03038960, 03038970, 03038980	20%
60.	03044500	All Goods	20%
61.	03045400	All Goods	20%
62.	03044600	All Goods	20%
63.	03045500	All Goods	20%
64.	03043900	All Goods of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
65.	03044700	Of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
66.	03044800	Of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
67.	030449	All Goods	50%
68.	03045100	All Goods of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
69.	03045600	All Goods of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni,	50%

(1)	(2)	(3)	(4)
		Megalobrama spp.	
70.	03045700	All Goods of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
71.	030459	All Goods	50%
72.	03048500	All Goods	20%
73.	03048910	All Goods	20%
74.	03048810	All Goods	20%
75.	03048820	All Goods	20%
76.	03048930	All Goods	20%
77.	0304	Cuttlefish	20%
78.	03042990	Other	20%
79.	03049100	All Goods	20%
80.	03049200	All Goods	20%
81.	03049300	All Goods of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
82.	03049600	All Goods	50%
83.	03049700	All Goods	50%
84.	03049900	All Goods	50%
85.	03052000	All Goods	50%
86.	03053100	All Goods	20%
87.	03053200	All Goods	20%
88.	03053900	All Goods	20%
89.	03054100	All Goods	50%
90.	03054400	All Goods of Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
91.	03054900	All Goods	50%
92.	03055910	All Goods	50%
93.	03055920	All Goods	50%
94.	03055930	All Goods	50%
95.	03055200	All Goods	50%
96.	03055300	All Goods	50%
97.	03055400	All Goods	50%
98.	03055990	All Goods	50%
99.	03056400	All Goods of those Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.	50%
100.	03056990	All Goods	50%
101.	03061711	Accelerated Freeze Dried Shrimps (AFD)	20%
102.	03061719	All Goods	20%
103.	03061320	Prawns	20%
104.	03061400	All Goods	20%
105.	03061900	All Goods	20%
106.	03072100	All Goods	50%
107.	03072200	All Goods	50%
108.	03072900	All Goods	50%
109.	03073910	All Goods	50%
110.	03073200	All Goods	50%
111.	03073990	All Goods	50%
112.	03075200	All Goods	50%
113.	03075900	All Goods	50%
114.	03078200	All Goods	50%
115.	03079100	All Goods	50%
116.	03079910	Sea shell flesh	50%
117.	03079920	Jelly fish, dried salted or frozen	50%
118.	03079990	Other	50%
119.	05040010	All Goods	50%

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(1)	(2)	(3)	(4)
120.	05040020	All Goods	50%
121.	05040039	All Goods	50%
122.	05040049	All Goods	50%
123.	05040059	All Goods	50%
124.	05119190	All Goods	50%
125.	05119911	All Goods	50%
126.	05119919	All Goods	50%
127.	05119929	All Goods	50%
128.	05119991	All Goods	50%
129.	05119999	All Goods	50%
130.	07031010	All Goods	100%
131.	07031020	All Goods	100%
132.	07032000	All Goods	25%
133.	07102100	All Goods	100%
134.	07103000	All Goods	20%
135.	07108010	All Goods	100%
136.	07108090	All Goods	100%
137.	07109000	All Goods	25%
138.	07129010	All Goods	25%
139.	07129050	All Goods	25%
140.	07132000	All Goods	25%
141.	07133100	Beans of the species vigna mungo	100%
142.	07133300	All Goods	50%
143.	07134000	All Goods	50%
144.	08022100	Hazel nuts In shell	25%
145.	08044000	All Goods	50%
146.	08052100	All Goods	20%
147.	08052200	All Goods	20%
148.	08052900	All Goods	20%
149.	08061000	All Goods	20%
150.	08091000	All Goods	50%
151.	08092100	All Goods	100%
152.	08092900	All Goods	100%
153.	08093000	All Goods	20%
154.	08102000	All Goods	50%
155.	08104000	All Goods	50%
156.	08105000	All Goods	50%
157.	08109020	All Goods	25%
158.	08109030	All Goods	25%
159.	08109040	All Goods	25%
160.	08109050	All Goods	25%
161.	08109060	All Goods	25%
162.	08109090	All Goods	25%
163.	08111010	All Goods	50%
164.	08111020	All Goods	50%
165.	08111090	All Goods	50%
166.	08112010	All Goods	50%
167.	08112020	All Goods	50%
168.	08112090	All Goods	50%
169.	08119010	All Goods	50%
170.	08119090	All Goods	50%
171.	08121000	All Goods	100%
172.	08132000	All Goods	10%
173.	0904 21 or 0904 22	All Goods of Jamaica Pepper	25%

(1)	(2)	(3)	(4)
174.	11042200	All Goods	25%
175.	11071000	All Goods	25%
176.	11072000	All Goods	25%
177.	12092200	All Goods	50%
178.	12093000	All Goods	50%
179.	12099110	All Goods	50%
180.	12099120	All Goods	50%
181.	12099130	All Goods	50%
182.	12099140	All Goods	50%
183.	12099150	All Goods	50%
184.	12099160	All Goods	80%
185.	12099190	All Goods	50%
186.	12099910	All Goods	50%
187.	12099990	All Goods	50%
188.	12119011	All Goods other than chilled or frozen	50%
189.	12119012	All Goods other than chilled or frozen	50%
190.	12119013	All Goods other than chilled or frozen	50%
191.	12119014	All Goods other than chilled or frozen	50%
192.	12119015	All Goods other than chilled or frozen	50%
193.	12119019	All Goods other than chilled or frozen	50%
194.	12119021	All Goods other than chilled or frozen	50%
195.	12119022	All Goods other than chilled or frozen	50%
196.	12119023	All Goods other than chilled or frozen	50%
197.	12119024	All Goods other than chilled or frozen	50%
198.	12119025	All Goods other than chilled or frozen	50%
199.	12119026	All Goods other than chilled or frozen	50%
200.	12119029	All Goods other than chilled or frozen	50%
201.	12119031	All Goods other than chilled or frozen	50%
202.	12119032	All Goods other than chilled or frozen	50%
203.	12119033	All Goods other than chilled or frozen	50%
204.	12119039	All Goods other than chilled or frozen	50%
205.	12119041	All Goods other than chilled or frozen	50%
206.	12119042	All Goods other than chilled or frozen	50%
207.	12119043	All Goods other than chilled or frozen	50%
208.	12119044	All Goods other than chilled or frozen	50%
209.	12119045	All Goods other than chilled or frozen	50%
210.	12119046	All Goods other than chilled or frozen	50%
211.	12119047	All Goods other than chilled or frozen	50%
212.	12119048	All Goods other than chilled or frozen	50%
213.	12119049	All Goods other than chilled or frozen	50%
214.	12119050	All Goods other than chilled or frozen	50%
215.	12119060	All Goods other than chilled or frozen	50%
216.	12119070	All Goods other than chilled or frozen	50%
217.	12119080	All Goods other than chilled or frozen	50%
218.	12119091	All Goods other than chilled or frozen	50%
219.	12119092	All Goods other than chilled or frozen	50%
220.	12119093	All Goods other than chilled or frozen	50%
221.	12119094	All Goods other than chilled or frozen	50%
222.	12119095	All Goods other than chilled or frozen	50%
223.	12119096	All Goods other than chilled or frozen	50%
224.	12119099	All Goods other than chilled or frozen	50%
225.	12122110	All Goods	50%
226.	12122190	All Goods	50%
227.	12149000	All Goods	50%
228.	13023100	All Goods	50%

(1)	(2)	(3)	(4)
229.	13023900	All Goods	50%
230.	15041010	All Goods	50%
231.	15042010	All Goods	50%
232.	15042020	All Goods	50%
233.	15099010	All Goods	10%
234.	15099090	All Goods	10%
235.	16010000	All Goods	15%
236.	16021000	All Goods	15%
237.	16023100	All Goods	15%
238.	16023200	All Goods	15%
239.	16023900	All Goods	50%
240.	16024100	All Goods	15%
241.	16024900	All Goods	50%
242.	16025000	All Goods	50%
243.	16041100	All Goods	50%
244.	16041310	All Goods	50%
245.	16041320	All Goods	50%
246.	16041500	All Goods	20%
247.	16041600	All Goods	50%
248.	16041900	All Goods	50%
249.	16042000	All Goods	50%
250.	16051000	All Goods	20%
251.	16052100	All Goods	20%
252.	16052900	All Goods	20%
253.	16055600	Clams	50%
254.	16055400	All Goods	20%
255.	16055500	All Goods	20%
256.	16055100	All Goods	50%
257.	16055900	All Goods	50%
258.	17041000	All Goods	50%
259.	17049010	All Goods	50%
260.	17049020	All Goods	50%
261.	17049030	All Goods	50%
262.	17049090	All Goods	50%
263.	18063100	All Goods	50%
264.	18063200	All Goods	50%
265.	19011010	All Goods	50%
266.	19011090	All Goods	50%
267.	19019010	All Goods	50%
268.	19019090	All Goods	50%
269.	19021900	All Goods	50%
270.	19041010	All Goods	50%
271.	19041020	All Goods	50%
272.	19041030	All Goods	50%
273.	19041090	All Goods	50%
274.	19053100	All Goods	50%
275.	19053211	All Goods	50%
276.	19053219	All Goods	50%
277.	19053290	All Goods	50%
278.	20019000	All Goods	50%
279.	20029000	All Goods	50%
280.	20057000	All Goods	50%
281.	20079910	All Goods	50%
282.	20079920	All Goods	50%
283.	20079930	All Goods	50%

(1)	(2)	(3)	(4)
284.	20079940	All Goods	50%
285.	20079990	All Goods	50%
286.	20081910	All Goods	50%
287.	20081920	All Goods	50%
288.	20081930	All Goods	50%
289.	20081940	All Goods	50%
290.	20081990	All Goods	50%
291.	20086000	All Goods	50%
292.	20087000	All Goods	50%
293.	20089700	All Goods	50%
294.	20096100	All Goods	50%
295.	20096900	All Goods	50%
296.	20097900	All Goods	50%
297.	20098910	All Goods	50%
298.	20098990	All Goods	50%
299.	21021010	All Goods	50%
300.	21021020	All Goods	50%
301.	21021090	All Goods	50%
302.	21032000	All Goods	50%
303.	21041010	All Goods	50%
304.	21041090	All Goods	50%
305.	21050000	All Goods	50%
306.	22021010	All Goods	50%
307.	22021020	All Goods	50%
308.	22021090	All Goods	50%
309.	22029100	All Goods	50%
310.	22029910	All Goods	50%
311.	22029920	All Goods	50%
312.	22029930	All Goods	50%
313.	22029990	All Goods	50%
314.	23011010	All Goods	50%
315.	23011090	All Goods	50%
316.	23012011	All Goods	80%
317.	23032000	All Goods	50%
318.	23091000	All Goods	50%
319.	25010020	All Goods	20%
320.	25010090	All Goods	80%
321.	25030010	All Goods	80%
322.	25030090	All Goods	80%
323.	25070029	All Goods	80%
324.	25120010	All Goods	80%
325.	25120020	All Goods	80%
326.	25120030	All Goods	80%
327.	25120090	All Goods	80%
328.	25280010	All Goods	80%
329.	25280020	All Goods	80%
330.	25280030	All Goods	80%
331.	25280090	All Goods	80%
332.	25309010	All Goods	80%
333.	25309020	All Goods	80%
334.	25309030	All Goods	80%
335.	25309040	All Goods	80%
336.	25309050	All Goods	80%
337.	25309060	All Goods	80%
338.	25309070	All Goods	80%

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339.	25309091	All Goods	80%
340.	25309099	All Goods	80%
341.	26011111	Iron ore lumps (60% Fe and above)	80%
342.	26011112	Iron ore lumps (62% Fe or more but below 65% Fe)	80%
343.	26011119	Iron ore lumps (65% Fe and above)	80%
344.	26011121	Iron ore lumps (below 55% Fe)	80%
345.	26011122	Iron ore fines (55% Fe or more but below 58% Fe)	80%
346.	26011129	Iron ore fines (58% Fe or more but below 60% Fe)	80%
347.	26011131	Iron ore fines (62% Fe or more but below 65% Fe)	80%
348.	26011139	Iron ore fines (65% Fe and above)	80%
349.	26011141 to 26011149	Iron ore fines (below 62% Fe)	80%
350.	26011150	All Goods	80%
351.	26011190	All Goods	80%
352.	26011210	All Goods	80%
353.	26011290	All Goods	80%
354.	26030000	All Goods	100%
355.	26131000	All Goods	80%
356.	26139000	All Goods	80%
357.	26159010	All Goods	80%
358.	26161000	All Goods	80%
359.	26169010	All Goods	80%
360.	26169090	All Goods	80%
361.	26209900	All Goods	80%
362.	27111300	All Goods	80%
363.	27150010	All Goods	80%
364.	27150090	All Goods	80%
365.	28011000	All Goods	80%
366.	28012000	All Goods	80%
367.	28049000	All Goods	80%
368.	28070010	All Goods	80%
369.	28070020	All Goods	80%
370.	28100010	All Goods	80%
371.	28252000	All Goods	80%
372.	28253090	All Goods	80%
373.	28257010	All Goods	80%
374.	28257020	All Goods	80%
375.	28257090	All Goods	80%
376.	28273920	All Goods	80%
377.	28273930	Strontium Chloride	80%
378.	28273990	All Goods	80%
379.	28274110	All Goods	80%
380.	28274190	All Goods	80%
381.	28276010	All Goods	80%
382.	28276020	All Goods	80%
383.	28276090	All Goods	80%
384.	28299010	All Goods	80%
385.	28299020	All Goods	80%
386.	28299030	All Goods	80%
387.	28332500	All Goods	80%
388.	28342100	All Goods	80%
389.	28369100	All Goods	20%
390.	28391900	All Goods	80%
391.	28417010	All Goods	80%
392.	28417020	All Goods	80%
393.	28417090	All Goods	80%
394.	28419000	All Goods	80%



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395.	28539090	All Goods other than Phosphides, whether or not chemically defined, excluding ferrophosphorus, of copper (phosphor copper), containing more than 15% by weight of phosphorus, or of zinc	80%
396.	29061990	All Goods	20%
397.	29153920	All Goods	80%
398.	29153930	All Goods	80%
399.	29153950	All Goods	80%
400.	29153960	All Goods	80%
401.	29157030	All Goods	20%
402.	29173400	All Goods	80%
403.	29173500	All Goods	80%
404.	29181200	All Goods	80%
405.	29420090	All Goods	80%
406.	30041010	All Goods	40%
407.	30041020	All Goods	40%
408.	30041030	All Goods	40%
409.	30041040	All Goods	40%
410.	30041050	All Goods	40%
411.	30041060	All Goods	40%
412.	30041070	All Goods	40%
413.	30041090	All Goods	40%
414.	30042011	All Goods	40%
415.	30042012	All Goods	40%
416.	30042013	All Goods	40%
417.	30042014	All Goods	40%
418.	30042019	All Goods	40%
419.	30042020	All Goods	40%
420.	30042031	All Goods	40%
421.	30042032	All Goods	40%
422.	30042033	All Goods	40%
423.	30042034	All Goods	40%
424.	30042039	All Goods	40%
425.	30042041	All Goods	40%
426.	30042042	All Goods	40%
427.	30042049	All Goods	40%
428.	30042050	All Goods	40%
429.	30042061	All Goods	40%
430.	30042062	All Goods	40%
431.	30042063	All Goods	40%
432.	30042064	All Goods	40%
433.	30042069	All Goods	40%
434.	30042070	All Goods	40%
435.	30042091	All Goods	40%
436.	30042092	All Goods	40%
437.	30042093	All Goods	40%
438.	30042094	All Goods	40%
439.	30042095	All Goods	40%
440.	30042096	All Goods	40%
441.	30042097	All Goods	40%
442.	30042099	All Goods	40%
443.	30043200	All Goods	40%
444.	30043911	All Goods	40%
445.	30043912	All Goods	40%
446.	30043913	All Goods	40%
447.	30043914	All Goods	40%
448.	30043919	All Goods	40%
449.	30043921	All Goods	40%

**GENERAL EXEMPTION NO. 97**

1460

450.	30043922	All Goods	40%
451.	30043990	All Goods	40%
452.	30044100	All Goods	40%
453.	30044200	All Goods	40%
454.	30044300	All Goods	40%
455.	30044910	All Goods	40%
456.	30044920	All Goods	40%
457.	30044930	All Goods	40%
458.	30044940	All Goods	40%
459.	30044950	All Goods	40%
460.	30044960	All Goods	40%
461.	30044970	All Goods	40%
462.	30044990	All Goods	40%
463.	30045010	All Goods	40%
464.	30045020	All Goods	40%
465.	30045031	All Goods	40%
466.	30045032	All Goods	40%
467.	30045033	All Goods	40%
468.	30045034	All Goods	40%
469.	30045035	All Goods	40%
470.	30045036	All Goods	40%
471.	30045037	All Goods	40%
472.	30045039	All Goods	40%
473.	30045090	All Goods	40%
474.	30046000	All Goods	40%
475.	30049011	All Goods	40%
476.	30049012	All Goods	40%
477.	30049013	All Goods	40%
478.	30049014	All Goods	40%
479.	30049015	All Goods	40%
480.	30049021	All Goods	40%
481.	30049022	All Goods	40%
482.	30049023	All Goods	40%
483.	30049024	All Goods	40%
484.	30049025	All Goods	40%
485.	30049026	All Goods	40%
486.	30049027	All Goods	40%
487.	30049029	All Goods	40%
488.	30049031	All Goods	40%
489.	30049032	All Goods	40%
490.	30049033	All Goods	40%
491.	30049034	All Goods	40%
492.	30049035	All Goods	40%
493.	30049036	All Goods	40%
494.	30049039	All Goods	40%
495.	30049041	All Goods	40%
496.	30049042	All Goods	40%
497.	30049043	All Goods	40%
498.	30049044	All Goods	40%
499.	30049045	All Goods	40%
500.	30049046	All Goods	40%
501.	30049047	All Goods	40%
502.	30049048	All Goods	40%
503.	30049049	All Goods	40%
504.	30049051	All Goods	40%
505.	30049052	All Goods	40%
506.	30049053	All Goods	40%

**GENERAL EXEMPTION NO. 97**

1461

507.	30049054	All Goods	40%
508.	30049055	All Goods	40%
509.	30049056	All Goods	40%
510.	30049057	All Goods	40%
511.	30049058	All Goods	40%
512.	30049059	All Goods	40%
513.	30049061	All Goods	40%
514.	30049062	All Goods	40%
515.	30049063	All Goods	40%
516.	30049064	All Goods	40%
517.	30049065	All Goods	40%
518.	30049066	All Goods	40%
519.	30049067	All Goods	40%
520.	30049069	All Goods	40%
521.	30049071	All Goods	40%
522.	30049072	All Goods	40%
523.	30049073	All Goods	40%
524.	30049074	All Goods	40%
525.	30049075	All Goods	40%
526.	30049076	All Goods	40%
527.	30049077	All Goods	40%
528.	30049079	All Goods	40%
529.	30049081	All Goods	40%
530.	30049082	All Goods	40%
531.	30049083	All Goods	40%
532.	30049084	All Goods	40%
533.	30049085	All Goods	40%
534.	30049086	All Goods	40%
535.	30049087	All Goods	40%
536.	30049088	All Goods	40%
537.	30049089	All Goods	40%
538.	30049091	All Goods	40%
539.	30049092	All Goods	40%
540.	30049093	All Goods	40%
541.	30049094	All Goods	40%
542.	30049095	All Goods	40%
543.	30049096	All Goods	40%
544.	30049099	All Goods	40%
545.	31023000	All Goods	80%
546.	31029010	All Goods	80%
547.	31029090	All Goods	80%
548.	31042000	All Goods	80%
549.	31043000	All Goods	80%
550.	31049000	All Goods	80%
551.	31052000	All Goods	80%
552.	31054000	All Goods	80%
553.	31055900	All Goods	80%
554.	31059010	All Goods	80%
555.	31059090	All Goods	80%
556.	32061900	All Goods	80%
557.	33049910	All Goods	80%
558.	33049920	All Goods	80%
559.	33049930	All Goods	80%
560.	33049940	All Goods	80%
561.	33049950	All Goods	80%
562.	33049990	All Goods	80%
563.	33051010	All Goods	80%

**GENERAL EXEMPTION NO. 97**

1462

564.	33051090	All Goods	80%
565.	33072000	All Goods	80%
566.	34029011	All Goods	80%
567.	34029012	All Goods	80%
568.	34029019	All Goods	80%
569.	34029041	All Goods	80%
570.	34029042	All Goods	80%
571.	34029049	All Goods	80%
572.	34029051	All Goods	80%
573.	34029052	All Goods	80%
574.	34029059	All Goods	80%
575.	34029091	All Goods	80%
576.	34029092	All Goods	80%
577.	34029099	All Goods	80%
578.	35061000	All Goods	80%
579.	36020010	All Goods	80%
580.	36020090	All Goods	80%
581.	36030011	All Goods	80%
582.	36030019	All Goods	80%
583.	36030020	All Goods	80%
584.	36030031	All Goods	80%
585.	36030039	All Goods	80%
586.	36030041	All Goods	80%
587.	36030049	All Goods	80%
588.	36030051	All Goods	80%
589.	36030059	All Goods	80%
590.	38021000	All Goods	80%
591.	38029011	All Goods	80%
592.	38029012	All Goods	80%
593.	38029019	All Goods	80%
594.	38029020	All Goods	80%
595.	38085900	Fungicides of sub-heading 380892	80%
596.	38089210	All Goods	80%
597.	38089220	All Goods	80%
598.	38089230	All Goods	80%
599.	38089240	All Goods	80%
600.	38089250	All Goods	80%
601.	38089290	All Goods	80%
602.	38119000	All Goods	80%
603.	38123100	All Goods	80%
604.	38123910	All Goods	80%
605.	38123920	All Goods	80%
606.	38123930	All Goods	80%
607.	38123990	All Goods	80%
608.	38220090	All Goods	80%
609.	38248400 to 38249937, 38249990	All Goods	80%
610.	39074000	All Goods	80%
611.	39093910	All Goods	80%
612.	39131010	All Goods	80%
613.	39131090	All Goods	80%
614.	39172110	All Goods	80%
615.	39172190	All Goods	80%
616.	39173210	All Goods	80%
617.	39173220	All Goods	80%
618.	39173290	All Goods	80%

## GENERAL EXEMPTION NO. 97

1463

619.	39199010	All Goods	80%
620.	39199090	All Goods	80%
621.	39209211	All Goods	80%
622.	39209212	All Goods	80%
623.	39209219	All Goods	80%
624.	39209291	All Goods	80%
625.	39209292	All Goods	80%
626.	39209299	All Goods	80%
627.	39269010	All Goods	80%
628.	39269021	All Goods	80%
629.	39269029	All Goods	80%
630.	39269031	All Goods	80%
631.	39269039	All Goods	80%
632.	39269041	All Goods	80%
633.	39269049	All Goods	80%
634.	39269051	All Goods	80%
635.	39269059	All Goods	80%
636.	39269061	All Goods	80%
637.	39269069	All Goods	80%
638.	39269071	All Goods	80%
639.	39269079	All Goods	80%
640.	39269080	All Goods	80%
641.	39269091	All Goods	80%
642.	39269099	All Goods	80%
643.	40119000	New pneumatic tyres of rubber, having a herring bone or similar tread.	80%
644.	40169910	All Goods	80%
645.	40169920	All Goods	80%
646.	40169930	All Goods	80%
647.	40169940	All Goods	80%
648.	40169950	All Goods	80%
649.	40169960	All Goods	80%
650.	40169970	All Goods	80%
651.	40169980	All Goods	80%
652.	40169990	All Goods	80%
653.	41041100	All Goods	80%
654.	41041900	All Goods	80%
655.	41044100	All Goods	80%
656.	41044900	All Goods	80%
657.	41069100	All Goods	80%
658.	41079200	All Goods	80%
659.	43031020	All Goods	80%
660.	43031090	All Goods	80%
661.	44012200	All Goods	80%
662.	44031100	All Goods	80%
663.	44031200	All Goods	80%
664.	44032110 to 44032690	All Goods	80%
665.	44071100 to 44071990	All Goods	80%
666.	44079600	All Goods	80%
667.	44079700	All Goods	80%
668.	44079920	All Goods	80%
669.	44079990	All Goods	80%
670.	44081010	All Goods	80%
671.	44081020	All Goods	80%
672.	44081030	All Goods	80%
673.	44081090	All Goods	80%

## GENERAL EXEMPTION NO. 97

1464

674.	44091010	All Goods	80%
675.	44091020	All Goods	80%
676.	44091090	All Goods	80%
677.	44101110	All Goods	80%
678.	44101120	All Goods	80%
679.	44101130	All Goods	80%
680.	44101190	All Goods	80%
681.	44101210	All Goods	80%
682.	44101290	All Goods	80%
683.	44101900	All Goods	80%
684.	44111200	All Goods	80%
685.	44111300	All Goods	80%
686.	44111400	All Goods	80%
687.	44119211	All Goods	80%
688.	44119219	All Goods	80%
689.	44119221	All Goods	80%
690.	44119229	All Goods	80%
691.	44119311	All Goods	80%
692.	44119319	All Goods	80%
693.	44119321	All Goods	80%
694.	44119329	All Goods	80%
695.	44119411	All Goods	80%
696.	44119419	All Goods	80%
697.	44119421	All Goods	80%
698.	44119429	All Goods	80%
699.	44123910	All Goods	80%
700.	44123920	All Goods	80%
701.	44123930	All Goods	80%
702.	44123940	All Goods	80%
703.	44123990	All Goods	80%
704.	44129910	All Goods	80%
705.	44129920	All Goods	80%
706.	44129930	All Goods	80%
707.	44129940	All Goods	80%
708.	44129990	All Goods	80%
709.	44151000	All Goods	80%
710.	44152000	All Goods	80%
711.	44160010	All Goods	80%
712.	44160020	All Goods	80%
713.	44160091	All Goods	80%
714.	44160099	All Goods	80%
715.	44170000	All Goods	80%
716.	44181000	All Goods	80%
717.	44182010	All Goods	80%
718.	44182020	All Goods	80%
719.	44182090	All Goods	80%
720.	44219111 to 44219990	All Goods	80%
721.	45031000	All Goods	80%
722.	45049000	All Goods	80%
723.	47031100	All Goods	80%
724.	47031900	All Goods	80%
725.	47032100	All Goods	80%
726.	47032900	All Goods	80%
727.	47079000	All Goods	80%
728.	48010010	All Goods :- (a) in strips or rolls of a width exceeding 36 cm; or	80%

**GENERAL EXEMPTION NO. 97**

1465

		(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.	
729.	48010090	All Goods :-	80%
		(a) in strips or rolls of a width exceeding 36 cm; or	
		(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.	
730.	48025510	All Goods	80%
731.	48025520	All Goods	80%
732.	48025530	All Goods	80%
733.	48025540	All Goods	80%
734.	48025550	All Goods	80%
735.	48025560	All Goods	80%
736.	48025570	All Goods	80%
737.	48025590	All Goods	80%
738.	48025890	All Goods	80%
739.	48030010	All Goods	80%
740.	48030090	All Goods	80%
741.	48042100	All Goods	80%
742.	48042900	All Goods	80%
743.	48051900	All Goods	80%
744.	48052400	All Goods	80%
745.	48052500	All Goods	80%
746.	48059100	All Goods	80%
747.	48059200	All Goods	80%
748.	48081000	All Goods	80%
749.	48101990	All Goods	80%
750.	48103200	All Goods	80%
751.	48109200	All Goods	80%
752.	48109900	All Goods	80%
753.	48114100	All Goods	80%
754.	48119011	All Goods	80%
755.	48119012	All Goods	80%
756.	48119013	All Goods	80%
757.	48119014	All Goods	80%
758.	48119015	All Goods	80%
759.	48119016	All Goods	80%
760.	48119017	All Goods	80%
761.	48119018	All Goods	80%
762.	48119091	All Goods	80%
763.	48115110	Asceptic Packaging Paper	80%
		or 48115910	
764.	48119093	All Goods	80%
765.	48119094	All Goods	80%
766.	48119099	All Goods	80%
767.	48142000	All Goods	80%
768.	48162010	All Goods	80%
769.	48162020	All Goods	80%
770.	48162090	All Goods	80%
771.	48181000	All Goods	80%
772.	48182000	All Goods	80%
773.	48183000	All Goods	80%
774.	48189000	All Goods	80%
775.	48191010	All Goods	80%
776.	48191090	All Goods	80%
777.	48193000	All Goods	80%
778.	48194000	All Goods	80%

**GENERAL EXEMPTION NO. 97**

1466

779.	48195010	All Goods	80%
780.	48195090	All Goods	80%
781.	48201010	All Goods	80%
782.	48201020	All Goods	80%
783.	48201090	All Goods	80%
784.	48202000	All Goods	80%
785.	48203000	All Goods	80%
786.	48204000	All Goods	80%
787.	48221000	All Goods	80%
788.	48229010	All Goods	80%
789.	48229090	All Goods	80%
790.	48237010	All Goods	80%
791.	48237020	All Goods	80%
792.	48237030	All Goods	80%
793.	48237090	All Goods	80%
794.	48239013	All Goods	80%
795.	48239014	All Goods	80%
796.	48239016	All Goods	80%
797.	48239019	All Goods	80%
798.	49019100	All Goods	80%
799.	49019900	All Goods	80%
800.	49111010	All Goods	80%
801.	49111020	All Goods	80%
802.	49111030	All Goods	80%
803.	49111090	All Goods	80%
804.	49119910	All Goods	80%
805.	49119990	All Goods	80%
806.	51011100	All Goods	50%
807.	51012900	All Goods	50%
808.	51021910	All Goods	50%
809.	51021990	All Goods	50%
810.	51031010	All Goods	50%
811.	51031090	All Goods	50%
812.	51052910	All Goods	80%
813.	51052990	All Goods	80%
814.	51091010	All Goods	80%
815.	51091090	All Goods	80%
816.	51099000	All Goods	80%
817.	54072010	All Goods	80%
818.	54072020	All Goods	80%
819.	54072030	All Goods	80%
820.	54072040	All Goods	80%
821.	54072090	All Goods	80%
822.	55051090	All Goods	80%
823.	55093200	All Goods	80%
824.	63053300	All Goods	80%
825.	64039190	All Goods	80%
826.	64039910	All Goods	80%
827.	64039920	All Goods	80%
828.	64039990	All Goods	80%
829.	68042190	All Goods	80%
830.	68091100	All Goods	80%
831.	68118200	All Goods	80%
832.	68159910	All Goods	80%
833.	68159920	All Goods	80%
834.	68159990	All Goods	80%
835.	69109000	All Goods	80%



**GENERAL EXEMPTION NO. 97**

1467

836.	70052910	All Goods	80%
837.	70052990	All Goods	80%
838.	70072900	All Goods	80%
839.	70109000	All Goods	80%
840.	70199090	All Goods	80%
841.	71023910	All Goods	80%
842.	71051000	All Goods	80%
843.	71069100	All Goods	80%
844.	71081200	All Goods	80%
845.	71129200	All Goods	80%
846.	71129910	All Goods	80%
847.	71129920	All Goods	80%
848.	71129990	All Goods	80%
849.	71181000	All Goods	80%
850.	72022900	All Goods	80%
851.	72027000	All Goods	80%
852.	72042110	All Goods	80%
853.	72042190	All Goods	80%
854.	72042910	All Goods	80%
855.	72042920	All Goods	80%
856.	72042990	All Goods	80%
857.	72044900	All Goods	80%
858.	72106100	All Goods	80%
859.	72124000	All Goods	80%
860.	72139110	All Goods	80%
861.	72139120	All Goods	80%
862.	72139190	All Goods	80%
863.	72142010	All Goods	80%
864.	72142090	All Goods	80%
865.	72149910	All Goods	80%
866.	72149990	All Goods	80%
867.	72162100	All Goods	80%
868.	72261100	All Goods	80%
869.	72288010	All Goods	80%
870.	72288020	All Goods	80%
871.	72288090	All Goods	80%
872.	72292000	All Goods	80%
873.	73045910	All Goods	80%
874.	73045920	All Goods	80%
875.	73045930	All Goods	80%
876.	73063010	All Goods	80%
877.	73063090	All Goods	80%
878.	73082011	All Goods	80%
879.	73082019	All Goods	80%
880.	73082020	All Goods	80%
881.	73084000	All Goods	80%
882.	73089010	All Goods	80%
883.	73089020	All Goods	80%
884.	73089030	All Goods	80%
885.	73089040	All Goods	80%
886.	73089050	All Goods	80%
887.	73089060	All Goods	80%
888.	73089070	All Goods	80%
889.	73089090	All Goods	80%
890.	73101010	All Goods	80%
891.	73101020	All Goods	80%
892.	73101090	All Goods	80%

## GENERAL EXEMPTION NO. 97

1468

893.	73102990	All Goods	80%
894.	73121010	All Goods	80%
895.	73121020	All Goods	80%
896.	73121030	All Goods	80%
897.	73121090	All Goods	80%
898.	73211110	All Goods	80%
899.	73211120	All Goods	80%
900.	73211190	All Goods	80%
901.	73259100	All Goods	80%
902.	73261100	All Goods	80%
903.	73269010	All Goods	80%
904.	73269020	All Goods	80%
905.	73269030	All Goods	80%
906.	73269040	All Goods	80%
907.	73269050	All Goods	80%
908.	73269060	All Goods	80%
909.	73269070	All Goods	80%
910.	73269080	All Goods	80%
911.	73269091	All Goods	80%
912.	73269099	All Goods	80%
913.	74010010	All Goods	50%
914.	74010090	All Goods	80%
915.	74020010	All Goods	50%
916.	74020090	All Goods	50%
917.	74031100	Copper Cathodes	50%
		(Subject to a quota of maximum 5000 MTs per annum and above this at MFN rates.)	
918.	74031300	All Goods	50%
919.	74031900	Other Refined Copper, Unwrought	50%
920.	74072110	All Goods	50%
921.	74072120	All Goods	50%
922.	74072130	All Goods	50%
923.	74072190	All Goods	50%
924.	74072990	All Goods	50%
925.	74091900	All Goods	50%
926.	74111000	All Goods	50%
927.	74130000	All Goods	50%
928.	74199910	All Goods	80%
929.	74199920	All Goods	80%
930.	74199930	All Goods	80%
931.	74199940	All Goods	80%
932.	74199990	All Goods	80%
933.	76020010	All Goods	80%
934.	76020090	All Goods	80%
935.	76072010	All Goods	80%
936.	76072090	All Goods	80%
937.	76109010	All Goods	80%
938.	76109020	All Goods	80%
939.	76109030	All Goods	80%
940.	76109090	Other	80%
941.	76129010	All Goods	80%
942.	76129020	All Goods	80%
943.	76129030	All Goods	80%
944.	76129090	All Goods	80%
945.	78019100	All Goods	80%
946.	78019920	All Goods	80%
947.	78020010	All Goods	80%
948.	78060010	All Goods	80%

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949.	78060020	All Goods	80%
950.	78060030	All Goods	80%
951.	78060090	All Goods	80%
952.	81129900	All Goods	80%
953.	82071300	All Goods	80%
954.	82071900	All Goods	80%
955.	82090090	All Goods	80%
956.	82119390	All Goods	80%
957.	83024200	All Goods	80%
958.	83099010	All Goods	80%
959.	83099020	All Goods	80%
960.	83099030	All Goods	80%
961.	83099090	All Goods	80%
962.	83111000	All Goods	80%
963.	84119900	All Goods	80%
964.	84139190	All Goods	80%
965.	84149090	All Goods	80%
966.	84191190	All Goods	80%
967.	84219900	All Goods	80%
968.	84249000	All Goods	80%
969.	84264900	All Goods	80%
970.	84289090	All Goods	80%
971.	84304190	All Goods	80%
972.	84304900	All Goods	80%
973.	84313910	All Goods	80%
974.	84313990	All Goods	80%
975.	84314310	All Goods	80%
976.	84314390	All Goods	80%
977.	84314910	All Goods	80%
978.	84314920	All Goods	80%
979.	84314930	All Goods	80%
980.	84314940	All Goods	80%
981.	84314990	All Goods	80%
982.	84509010	All Goods	80%
983.	84509090	All Goods	80%
984.	84519000	All Goods	80%
985.	84592990	All Goods	80%
986.	84669100	Parts of grinding, polishing and lapping machines for processing of semiconductor wafers	80%
987.	84741090	All Goods	80%
988.	84749000	All Goods	80%
989.	84798940	All Goods	80%
990.	84799010	All Goods	80%
991.	84799020	All Goods	80%
992.	84799030	All Goods	80%
993.	84799040	All Goods	80%
994.	84818041	All Goods	80%
995.	84818049	All Goods	80%
996.	84818090	All Goods	80%
997.	84829900	All Goods	80%
998.	85049010	All Goods	80%
999.	85068090	All Goods	80%
1000.	85098000	All Goods	80%
1001.	85258030	All Goods	80%
1002.	8529 90 30	All Goods	80%
	8529 90 90		
1003.	85309000	All Goods	80%
1004.	85444991	All Goods	80%

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1005.	85444992	All Goods	80%
1006.	85444993	All Goods	80%
1007.	85444999	All Goods	80%
1008.	85446010	All Goods	80%
1009.	85446020	All Goods	80%
1010.	85446030	All Goods	80%
1011.	85446090	All Goods	80%
1012.	85481010	All Goods	80%
1013.	85481020	All Goods	80%
1014.	85481090	All Goods	80%
1015.	88023000	All Goods	80%
1016.	88033000	All Goods	80%
1017.	89012000	All Goods	80%
1018.	89020010	All Goods	80%
1019.	89020090	All Goods	80%
1020.	89040000	All Goods	80%
1021.	89079000	All Goods	80%
1022.	90299000	All Goods	80%
1023.	94032010	All Goods	80%
1024.	94032090	All Goods	80%
1025.	94035010	All Goods	80%
1026.	94035090	All Goods	80%
1027.	94036000	All Goods	80%
1028.	94039000	All Goods	80%
1029.	94042910	All Goods	80%
1030.	94042990	All Goods	80%
1031.	94061010 to 94069090	All Goods	80%
1032.	95030090	All Goods	80%
1033.	9619	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles of paper pulp, paper, cellulose wadding or webs of cellulose fibers	80%
1034.	96200000	Monopods, Bipods, Tripods And Similar Articles of Sub-Headings 392690, 442191 to 442199, 732690, 843139 and of tariff item 85299090	80%

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