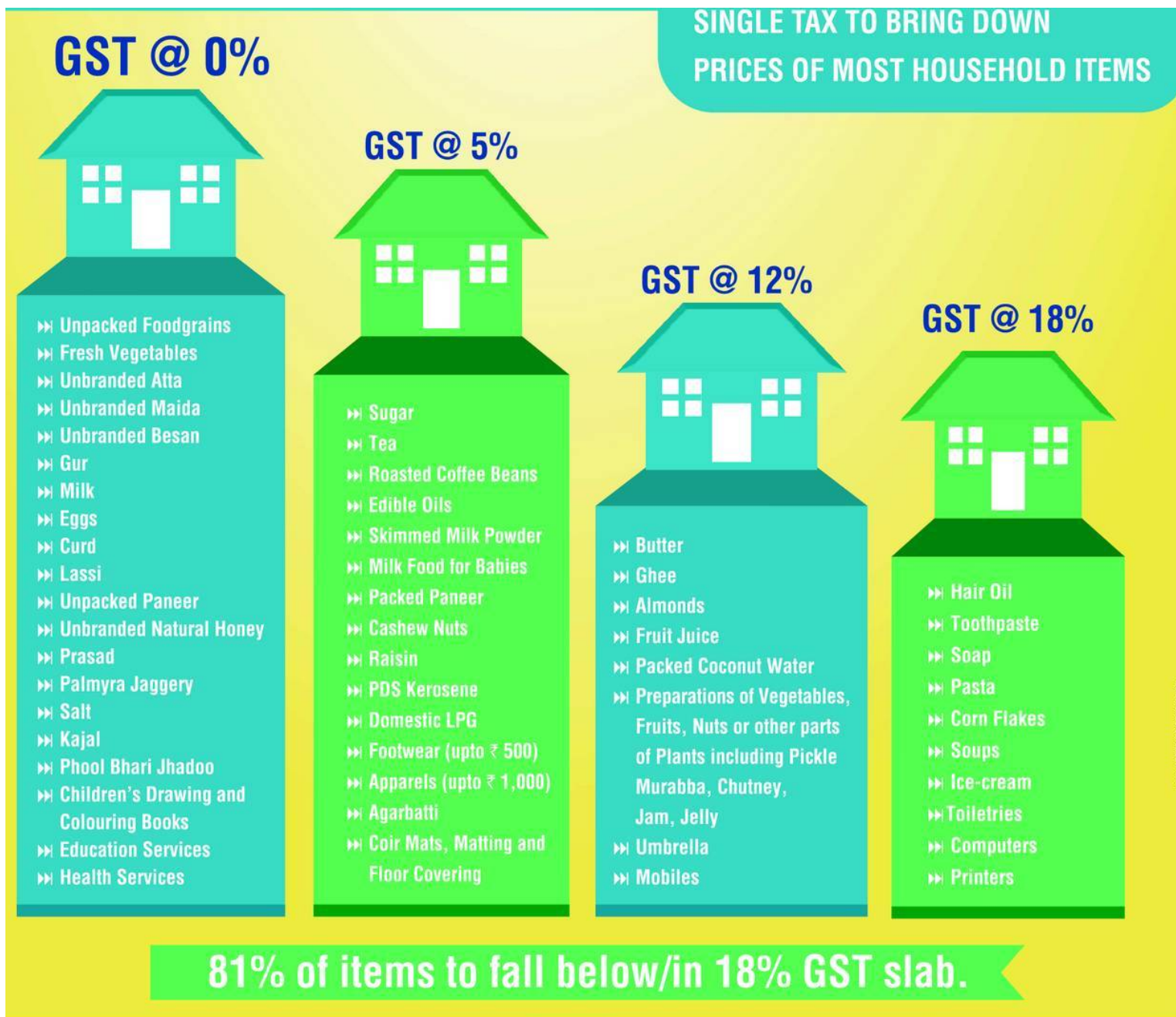


1. GST slabs for reference



2. Wassenaar Arrangement:

About:

- The Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies, commonly known as the Wassenaar Arrangement, is a multilateral export control regime (MECR) with 41 participating states
- The Wassenaar Arrangement was established to contribute to regional and international security and stability by promoting transparency and greater responsibility in transfers of conventional arms and dual-use goods and technologies, thus preventing destabilizing accumulations.
- Participating States seek, through their national policies, to ensure that transfers of these items do not contribute to the development or enhancement of military capabilities which undermine these goals, and are not diverted to support such capabilities.
- Every six months member countries exchange information on deliveries of conventional arms to non-Wassenaar members that fall under eight broad weapons categories:

Control List:

- The list of restricted technologies is broken into two parts, the “**List of Dual-Use Goods and Technologies**” (also known as the **Basic List**) and the “**Munitions List**”.

The Basic List is composed of ten categories based on increasing levels of sophistication:

- Category 1 “Special Materials and Related Equipment
- Category 2 “Materials Processing
- Category 3 “Electronics
- Category 4 “Computers
- Category 5 “Part 1 “Telecommunications
- Category 5 “Part 2 “Information Security
- Category 6 “Sensors and Lasers
- Category 7 “Navigation and Avionics
- Category 8 “Marine
- Category 9 “Aerospace and Propulsion

Basic List has two nested subsections “**Sensitive and Very Sensitive**”. Items of the Very Sensitive List include materials for stealth technology “i.e., equipment that could be used for submarine detection, advanced radar, and jet engine technologies.

- The Munitions List has 22 categories, which are not labeled.

Admission requires states to:

- Be a producer or exporter of arms or sensitive industrial equipment
- Maintain non-proliferation policies and appropriate national policies, including adherence to:
 - Non-proliferation policies, such as (where applicable) the Nuclear Suppliers Group, the Missile Technology Control Regime, and the Australia Group
 - Nuclear Non-Proliferation Treaty, the Biological Weapons Convention, the Chemical Weapons Convention and, where applicable, START I (including the Lisbon Protocol)
- Maintain fully effective export controls
- Admission of new members requires the consensus of all members.

The People's Republic of China and Israel are not members, but they have aligned their export controls with Wassenaar lists, and are significant arms exporters.

New amendment : In December 2013, the list of export restricted technologies was amended to include **internet-based surveillance systems**. New technologies placed under the export control regime include "intrusion software" software designed to defeat a computer or network's protective measures so as to extract data or information as well as IP network surveillance systems.