

व्यापार सम्झौताहरूले नेपालको राजस्व परिचालनमा पारेको असर र प्रभाव सम्बन्धी अध्ययन

राजस्व परामर्श समिति
अर्थ मन्त्रालय, नेपाल सरकार

अध्ययनकर्ता
चन्द्र घिमिरे, उद्योग, बाणिज्य तथा लगानी विज्ञ एवं पूर्व सचिव (टिम लिडर)
शिव भण्डारी, राजस्व विज्ञ
मोहनकुमार पुडासैनी, तथ्यांकशास्त्री
रुद्र प्रसाद घिमिरे, आर्थिक अनुसन्धानकर्ता (आमन्त्रित)
स्कूल अफ इकोनोमिक पोलिसी स्टडिज् नेपाल, काठमाडौं ।

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शब्दावलीहरु

AMFN	Applied Most Favored Nation
AR	Applied Rate
CDSP	Consultation and Dispute Settlement Procedures
CG	Capital Goods
CG	Consumer Goods
FTA	Free Trade Agreement
GATS	General Agreement on Trade and Services
GATT	General Agreement on Tariffs and Trade
GST	Goods and Service Tax
IA	Institutional Arrangement
IG	Intermediate Goods
LDCs	Least Developed Countries
MFN	Most Favored Nation
NLDCs	Non Least Developed Countries
NTB	Non-tariff Barriers
NTM	Non-Tariff Measures
PT	Para-Tariff
PTA	Preferential Trade Agreement
RCM	Revenue Compensation Mechanism
ROO	Rule of Origin
RS	Revenue Loss
SAARC	South Asian Association for Regional Co-operation
SAFTA	South Asian Free Trade Area
SAPTA	South Asian Preferential Trading Arrangement
SARSO	South Asian Regional Standard Organization
SL	Sensitive List
SM	Safeguards Measures
SMFT	Special and More Favored Treatment
TLP	Trade Liberalization Program
TRIPS	The Agreement on Trade related Aspects of Intellectual Property Rights

WTO World Trade Organization

कार्यकारी सारांश

व्यापार सन्धी सम्झौताहरुबाट राजस्व परिचालनमा परेको असर तथा प्रभाव सम्बन्धी विषयमा नेपाल सरकार, अर्थ मन्त्रालय, नेपाल राजस्व परामर्श समितिका लागि यो अध्ययन सम्पन्न गरिएको छ । यसमा उल्लिखित असर तथा प्रभावको अध्ययन विश्लेषण गरी आगामी दिनमा नेपाल सरकारले अवलम्बन गर्नुपर्ने पहलकदमीको लागि सिफारिस गरिएको छ ।

विगतदेखि नेपालले विभिन्न समयमा बहुपक्षीय, क्षेत्रीय र द्वीपक्षीय व्यापारिक सम्झौताहरु गर्दै आएको छ । हाल प्रभावमा रहेका एवं नेपालको राजस्वलाई असर वा प्रभाव पार्ने प्रकृतिका बहुपक्षीय व्यापार सम्झौतातर्फ World Trade Organization (WTO) मा सन् २००४ मा नेपाल प्रवेश गर्दा सो सम्बन्धी करीब १७ वटा सम्झौताहरुमा नेपालले प्रतिवद्धता गरेको छ । त्यसैगरी क्षेत्रीय सम्झौतातर्फ साफ्टा सन् २००६ देखि कार्यान्वयनमा छ । त्यस्तै द्वीपक्षीय वाणिज्य सन्धी सम्झौतातर्फ भारतसँग गरिएको सन्धी मात्रै उल्लिखित वर्गमा पर्छ । अतएवं उक्त सन्धी सम्झौताहरुलाई यस अध्ययनले समेटेको छ ।

अध्ययनको सन्दर्भमा मुख्यतया वस्तु व्यापारतर्फ कृषि र गैह्र कृषिजन्य वस्तुहरु आयात गर्दा नेपालको भन्सार विन्दुमा लगाईने भन्सार लगायत अन्य राजस्व परिचालनमा माथि भनिएका सन्धी सम्झौताहरुको कार्यान्वयनका कारणले परेको असर र प्रभावलाई यस अध्ययनमा केलाइएको छ ।

के देखियो?

नेपालले कृषि र गैरकृषि वस्तुहरुतर्फ विश्व व्यापार संगठनमा गरेको भन्सार दर सम्बन्धी समग्र प्रतिवद्धताको औसत दर २६.१ प्रतिशत रहेकोमा र सोको हाल प्रयोगको औसत दर १२.२ प्रतिशत मात्र रहेको छ । यी दुई बिचको अन्तर १३.९ प्रतिशत नेपालले राजस्व परिचालनमा उपयोग गर्न मैदान बाँकि रहेको देखियो ।

नेपालको विश्व व्यापार प्रणालीमा कृषिजन्य वस्तुका हकमा प्रतिवद्धताको औसत दर ४१.१ प्रतिशत छ भने अति सौविध्य प्राप्त मुलुकमा गरेको औसत प्रयोग दर १४.९ प्रतिशत मात्र पाईयो । यस मानेमा करीब २६.२ प्रतिशत "खेल्न मिल्ने मैदान" (Level Playing Field) नेपालले उपयोग गर्न बाँकी राखेको देखियो ।

नेपालको औसत भन्सार दरलाई दक्षिण एशियाका छिमेकीहरूसँग तुलना गर्दा कृषिजन्य वस्तुमा लगाईएको यस्तो करको दर भारतको ३४ प्रतिशत, बाँग्लादेशको १७.५ प्रतिशत, श्रीलंकाको २७.४ प्रतिशत र भुटानको ४१.९ प्रतिशत रहेको देखिन्छ । केवल पाकिस्तान र माल्दिभ्सले कृषिजन्य वस्तुमा लगाएको औसत भन्सार कर नेपालले लगाएको भन्दा सीमान्त दरमा न्यून देखिन्छ । पाकिस्तान र माल्दिभ्सले लगाएको यस्तो करको दर क्रमशः १३.५ र १०.८ प्रतिशत रहेको पाईन्छ । गैर कृषितर्फ यस्तो औसत करको दर नेपालभन्दा अधिक लगाउने मुलुकको सूचीमा भारत, बाँग्लादेश, पाकिस्तान, भुटान र माल्दिभ्स छन् । गैर कृषिजन्य वस्तुतर्फ औसत कर भारतले ११.९ प्रतिशत, बाँग्लादेशले १३.४ प्रतिशत, पाकिस्तानले ११.९ प्रतिशत, भुटानले १८.९ प्रतिशत र माल्दिभ्सले १३.३ प्रतिशत लगाएको देखिन्छ । नेपालभन्दा कम यस्तो औसत भन्सार कर लगाउने एक मात्र मुलुक श्रीलंकाले औसत ६.४ प्रतिशत लगाएको पाईन्छ ।

South Asia Free Trade Area (SAFTA) सम्झौता १ जनवरी २००६ देखि कार्यान्वयनमा आएदेखि कर (Tariffs) तथा अर्धकर (Para-Tariffs) सहितको व्यापार उदारीकरण कार्यक्रम (Trade Liberalization Program), संवेदनशील वस्तुको सूची र अतिकम विकसित मुलुकहरूको लागि राजस्व नोकसानको क्षतिपूर्ति सम्बन्धी विशेष व्यवस्थाहरू यस अध्ययनका लागि सबैभन्दा बढी सरोकारको विषय रहेका देखिन्छन् ।

साफ्टाको व्यापार उदारीकरण कार्यक्रम अन्तरगत पहिलो चरणमा अति गैर कम विकसित देशहरूले हालको भन्सार महसुल दरलाई २० प्रतिशतमा ओराल्ने प्रावधान भएकोमा हाल भन्सार दर २० प्रतिशत भन्दा कम भएकोमा विद्यमान भन्सार दरलाई वार्षिक १० प्रतिशतले घटाउनु पर्ने व्यवस्था गरेको छ । दोस्रो चरणमा गैर अतिकम विकसित सदस्य मुलुकहरूले पहिलो चरणको कार्यान्वयन अवधि पूरा भएको मितिले अर्थात् तेस्रो वर्षदेखि अर्को ५ वर्षभित्र (वार्षिक १५ प्रतिशतभन्दा कम नहुने गरी) भन्सार दर घटाई ०-५ प्रतिशतमा ओराल्ने व्यवस्था गरेको छ ।

यसका अतिरिक्त गैर-अतिकम विकसित मुलुकहरू (Non-LDCs) ले अति कम विकसित मुलुकहरूबाट आयात हुने वस्तुहरूको लागि यो सम्झौता प्रारम्भ भएको ३ वर्षको अवधिभित्र (सन् २००९ भित्रै) भन्सार दर ० देखि ५ प्रतिशतमा सीमित गर्नुपर्ने प्रावधान छ । कुनै सदस्यले तुरुन्तै ०-५ मा भन्सार महसुल घटाउन चाहेमा त्यो गर्न सकिने व्यवस्था सम्झौता भएको हुँदा सोको कार्यान्वयन गर्ने समय सारिणी सम्बन्धमा श्रीलंका बाहेकका गैर अतिकम विकसित मुलुकले सन् २०१२ सम्ममा, श्रीलंकाले सन् २०१३ सम्ममा र नेपालसमेतका अतिकम विकसित मुलुकहरूले सन् २०१५ को अन्त्यसम्ममा वस्तुहरूको भन्सार दरलाई ० देखि ५ प्रतिशतमा कायम गर्ने भनिएको थियो ।

आ.व.२०७५/७६ मा कूल आयात रु.१४ खर्व १८ अर्व ५३ करोड ५० लाख भएकोमा साफ्टा सुविधाबाट रु.५४ अर्व ५८ करोड १० लाख बराबरको वस्तुहरू आयात भएको छ । आ.व. २०७६/७७ मा कूल

आयात ११ खर्व ९६ अर्व ७९ करोड ९० लाख भएको छ भने साफ्टा सुविधाबाट रु.४४ अर्व ९८ करोड ५० लाख बराबरको वस्तुहरु आयात भएको छ । त्यस्तै आ.व.२०७७/७८ मा कूल आयात रु.१५ खर्व ३९ अर्व ८३ करोड ७० लाखको भएकोमा साफ्टा सुविधा अन्तर्गतको रु. ७८ अर्व ७६ करोड बराबरको वस्तुहरु आयात भएको देखिन्छ । साफ्टा सुविधा अन्तर्गत नेपाल सरकारलाई भएको क्षतीलाई केलाउँदा आ.व. २०७५/७६ मा रु.४ अर्व ३७ करोड ३० लाख राजस्व क्षती भएको छ । त्यसैगरी आ.व.२०७६/७७ मा रु.३ अर्व ५४ करोड ४० लाख राजस्व क्षती भएको छ । त्यसैगरी आ.व.२०७७/७८ मा रु.५ अर्व ७९ करोड ७० लाख राजस्व क्षती भएको देखियो ।

दधिपक्षिय सन्धी सम्झौतातर्फ नेपाल भारत वाणिज्य सन्धीको धारा ४ बमोजिम भारतबाट नेपालमा हुने कृषिजन्य वस्तुको आयातमा नेपालले शुन्य भन्सार महसुल दरको सुबिधा दिएको छ । उक्त सुविधा दिँदा नेपाललाई आर्थिक बर्ष २०७५/७६ मा रु. ९ अर्व ३४ करोड, २०७६/७७ मा रु. ८ अर्व ६२ करोड र २०७६/७७ मा रु. १२ अर्व ९८ करोड राजस्व क्षति भएको देखियो । समग्रमा उक्त ३ आर्थिक बर्षहरुमा मात्रै कूल रु. ३० अर्व ९४ करोड राजस्व क्षति नेपाललाई भएको पाईयो ।

त्यस्तै आर्थिक ऐन २०५७ को अनुसूची १ को दफा १९ को खण्ड (व) मा व्यवस्था गरिए बमोजिम गणतन्त्र चीनको स्वशासित क्षेत्र तिब्बत हुँदै नेपालमा आयात हुने कृषिजन्य वस्तुहरुमा पनि भारतको समान प्रकृतिका वस्तुहरुमा विगतदेखि दिँदै आए सरह शुन्य भन्सार महसुल दरको सुबिधा दिने व्यवस्था सुरु गरियो । यसबाट नेपालले चीनतर्फ बार्षिक सरदर रु २८ करोड राजस्व क्षती व्यहोर्दै आएको देखियो । पछिल्ला आर्थिक बर्षहरुमा भएको यस्तो क्षतीको विश्लेषण गर्दा आ.व. २०७५/७६ मा रु ३४ करोड , आ.व. २०७६/७७ मा रु. ३८ करोड, र आ.व. २०७७/७८ मा रु १३ करोड, बराबर राजस्व क्षती नेपालले व्यहोर्नु परेको पाईयो ।

यसबीच आर्थिक ऐन २०५७ को दफा ४ बमोजिम गणतन्त्र चीनको स्वशासित क्षेत्र तिब्बत हुँदै नेपालमा आयात हुने कृषिजन्य वस्तुहरुमा कृषि सुधार शुल्क ५ प्रतिशत का दरले उठाउन प्रारम्भ गरियो । सोही सम्बन्धमा आर्थिक ऐन २०७८ बमोजिम २१३ वटा कृषि उपज वस्तुहरुमा ९ प्रतिशत र १७२ वटा कृषिउपज वस्तुहरुमा ५ प्रतिशत का दरले कृषि सुधार शुल्क लगाउने नयाँ व्यवस्था गरेको छ ।

नेपालले लगाएको कृषि सुधार शुल्कबाट भारततर्फ पछिल्लो ३ बर्षमा भएको राजस्व परिचालन बार्षिक सरदर रु. ६ अर्व ७६ करोड रहेको देखियो । आ.व. २०७५/७६ मा रु ५ अर्व ४९ करोड, आ.व. २०७६/७७ मा रु. ५ अर्व ४० करोड र आ.व. २०७७/७८ मा रु. ९ अर्व ८० करोड राजस्व परिचालन भएको देखियो । गणतन्त्र चीनबाट स्वशासित क्षेत्र तिब्बत हुँदै नेपालमा आयात हुने कृषिजन्य वस्तुहरुमा कृषि सुधार शुल्कबाट पछिल्लो तिन आर्थिक वर्षमा सरदर बार्षिक रु. १६ अर्व ७६ करोड राजस्व परिचालन हुँदै आएको छ । यस्तो परिचालन आ.व. २०७५/७६ मा रु. १७ करोड, आ.व.

२०७६/७७ मा रु. २१ करोड र आ.व. २०७७/७८ मा रु. ११ करोड भएको देखिन्छ । उक्त दुवै देशलाई कृषिजन्य वस्तुहरूमा शून्य भन्सार महसुल दरको सुबिधा दिँदा भएको राजस्व क्षती यसबाट केही हदसम्म पूर्ति भएको देखिन्छ ।

व्यापार वार्तामा नयाँ भईरहेको विकासलाई हेर्दा बाँग्लादेशले नेपाल समक्ष गरेको सौविध्यपूर्ण व्यापार सम्झौता (Preferential Trade Agreement- PTA) र Bangladesh, Bhutan, India and Nepal- BBIN Initiative प्रमुख छन् । PTA को बारेमा नेपाल र बाँग्लादेशबीच पटक पटक छलफल र कागजात आदान प्रदान भईरहेको छ । त्यस्तै BBIN बारेमा बाँग्लादेश, भुटान, भारत र नेपालबिच खुला व्यापार (Open Trade) सम्बन्धी प्रस्ताव विकास भईरहेछ । यसका लागि एक Trade Negotiation Committee (TNC) ले काम गरिरहेको अवस्था छ । यी दुवै विषय टुंगो लागेपछि नेपालको प्रतिबद्धता बमोजिम मुलुकको राजस्वमाथि थप दबाव उत्पन्न हुनेछ ।

अब के गर्ने?

१. व्यापार सन्धी सम्झौताहरूको सँधै तारोमा रहेको भन्सारमा आधारित करका बारेमा यो अध्ययन देशको राजस्व परिचालनको भन्सारमाथि हालसम्म कायम अधिक निर्भरता उपर गंभीर पुर्नविचार गर्न सिफारिस गर्दछ । राजस्व भन्सारमा बढी आश्रित रहँदा राजस्व प्रणाली नै आयातमुखी हुने र यसबाट अर्थतन्त्रमा बाह्य पक्ष हावि भई व्यापार घाटा, चालु खाता घाटा लगायत शोधनान्तर घाटा जस्ता 'साइड इफेक्ट'हरू देखा परिरहेका छन् । तर यसका लागि देशमा लगानीको वातावरण सुधारमा ठूलो पहलको खाँचो छ । त्यस्तो पहलबाट निजी क्षेत्रको आन्तरीक र बाह्य लगानी वृद्धि हुन गई अर्थतन्त्रमा बहुआयामिक प्रभाव (Multiplier Effect) उत्पन्न हुनेछ ।
२. बहुपक्षिय व्यापार सम्बन्धमा सन् २००४ मा विश्व व्यापार संगठनमा प्रवेश गर्दा समग्रमा कृषितर्फ औसत भन्सार महसुल दरका सम्बन्धमा नेपालले गरेको प्रतिवद्धता दर (Bound Rate) ४१.१ प्रतिशतको तुलनामा हाल लागू (Applied Rate) औसत भन्सार महसुल दर १४.९ प्रतिशत निकै न्यून रहेकोले हाल कार्यान्वयनमा रहेको उक्त औसत भन्सार महसुल दरलाई बढाउनु पर्नेछ । यसो गर्दा प्रतिबद्धता र लागू भईरहेको औसत भन्सार महसुल दरहरू बिच हाल कायम रहेको अन्तर कूल २६.२ प्रतिशत नेपालका लागि "खेलन मिल्ने मैदान" (Level Playing Field) लाई नेपालले सदुपयोग गर्नु पर्नेछ । यसो गर्दा आम नागरिकलाई असर गर्ने बजारमा मूल्य बढ्न नदिन औधोगिक कच्चापदार्थ र दैनिक उपभोग्य वस्तुमा भरसक खेलन मिल्ने मैदान उपयोग गर्न हुन्छ । तथापी नेपाल आत्मनिर्भर भैसकेको र हुन लागेको

कृषिजन्य वस्तुहरु साथै बिलाशिताका कृषिजन्य वस्तुहरुमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्दै भन्सार महशुल दरहरुमा बृद्धी गर्न सकिन्छ । साथै नेपालको तुलनात्मक लाभ (Comparative Advantages) साथै प्रतिस्पर्धात्मक लाभ (Competitive Advantages) भएका कृषिजन्य वस्तुहरुमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्नु पर्नेछ । त्यसैगरी गैर कृषितर्फ विश्व व्यापार संगठनसँग नेपालले गरेको प्रतिबद्धताको औसत भन्सार महसुल दर २३.७. प्रतिशत रहेकोमा हाल लागू रहेको औसत भन्सार महसुल दर ११.८ प्रतिशत रहेको हुँदा सो दुवैबिच रहेको खाडललाई कम गर्नु पर्नेछ । यसकालागी उक्त दरहरु बिच उपलब्ध रहेको कूल ११.९ प्रतिशतको “खेलन मिल्ने मैदान” (Level Playing Field) लाई अधिकतम उपयोग गर्नु पर्छ । यसलाई अपनाउँदा औधोगिक कच्चापदार्थ, औषधी लगाएतका अति आवश्यक र दैनिक उपभोग्यवस्तु बाहेक अन्य गैर कृषिजन्य र औधोगिक वस्तुहरु साथै नेपाल हाल आत्मनिर्भर भैसकेको र हुन लागेको गैर कृषिजन्य वस्तुहरु साथै बिलाशिताका गैर कृषिजन्य वस्तुहरुमा हाल उपलब्ध “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्नु पर्छ । साथै तुलनात्मक लाभ (Comparative Advantages) र प्रतिस्पर्धात्मक लाभ (Competitive Advantages) उपलब्ध भएका गैर कृषिजन्य वस्तुहरुमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्ने नीति लिनु पर्नेछ ।

३. साफ्टातर्फ सन् २०१५ मा ईस्लामाबादमा भएको Committee of Expert को बैठकले Trade Liberalization Program का सम्बन्धमा नेपालले सन् २०३० सम्ममा भन्सार महसूल दर ० देखि ५ प्रतिशतमा ओराल्ने साथै संवेदनशील वस्तुको सूचीलाई सन् २०३० सम्ममा हालको संख्याबाट ५०० मा ओराल्ने भनि नेपाली पक्षले गरेको Provisional प्रतिबद्धतालाई कार्यान्वयन गर्नु पर्ने अवस्था छ । सो प्रतिबद्धतालाई अनुमोदन र कार्यान्वयन गर्दा सोबाट नेपालको व्यापार क्षमता र राजस्वमा पर्ने लाभ वा हानी केलाएर लाभदायक ढंगले गर्नु पर्छ । त्यस्तै नेपालको आफ्नो संवेदनशील वस्तुको सूचीमा हेरफेर गर्दा नेपालमा अत्यधिक आयात हुने साफ्टा मुलुकका वस्तुहरुलाई संवेदनशील सूचीमा राख्ने गरी पुनरावलोकन गर्नेछ । साफ्टा सम्बन्धी संवेदनशील वस्तुको सूचीलाई पुनरावलोकन गर्नु पूर्व ठोस वैज्ञानिक अध्ययनको आधारमा मात्रै गर्नु पर्नेछ । यसका अतिरिक्त साफ्टा सुविधा अन्तर्गत वस्तु आयात हुँदा कतिपय वस्तुहरुको गलत व्याख्या गरी गलत घोषणा हुन सक्ने संभावनालाई अन्त गर्नु पर्नेछ । साफ्टाको कार्यान्वयनबाट नेपाल जस्तो अल्पविकसित मुलुकलाई भएको राजस्व क्षति र यसबीच देशको शोधनान्तर स्थितीमा आएको असन्तुलनलाई समेत सम्बोधन गर्न साफ्टा सुविधा पाएका वस्तुहरुमा केही वर्षका लागि बाँग्लादेशले जस्तै गैर भन्सार

महसूल भन्सारको प्रवेश बिन्दुमा लगाउनु पर्छ । तर यो रणनीतिलाई व्यापार घाटा, चालु खाता घाटा र शोधनान्तर स्थिती सुधिएपछि अल्पविकसित मुलुकबाट सन् २०२६ मा नेपालको स्तरोन्नती हुन पूर्व नै हटाउनु पर्छ । साथै देशको बाह्य चाप आगामी दिनमा अरु बढ्दै गई शोधनान्तर स्थितीमा थप संकट आएमा साफ्टा सम्झौताको Article 15 को 1 मा Balance of Payment Measures को प्रावधानको उपयोग नेपाल अग्रसर हुन पर्ने अवस्था आउन सक्छ । यसका अतिरिक्त साफ्टा सम्झौताबाट नेपाल पक्षलाई हुने गरेको लाभ हानीबारे नियमित रुपमा पृष्ठपोषण गर्ने गरी छुट्टै तथ्यांक प्रणालीको विकास र उपयोग गरिनु पर्नेछ ।

४. द्वीपक्षीय व्यापार सम्झौतातर्फ खासगरी भारत र चीनसँग भएको वर्तमान वाणिज्य सम्झौता र भन्सार छुट सम्बन्धी व्यवस्थामा परिवर्तन आवश्यक छ । अन्य देशहरुबाट कृषिजन्य वस्तुको आयातमा तोकिएको भन्सार महसूल दर अनुसार नै भारतबाट आयातित कृषीउपजहरुमा राजस्व लिन पाउने गरी भारतसँग नेपालको वाणिज्य सन्धी सँशोधन गरिनु पर्नेछ । यसका लागि नेपालले विगत केही वर्षदेखि झेलिरहेको ठूलो व्यापार घाटालाई सम्बोधन गर्ने सम्बन्धमा भारतसँगको वाणिज्य सन्धी पुनरावलोकन गर्ने भनि सन् २०१८ मा नेपाल भारत वाणिज्य सचिवस्तरीय वार्तामा भएको समझदारी अनुरूप वार्तालाई तिव्र गतिमा टुंगोमा पुर्याउनु पर्छ । त्यसैगरी भारतसँग नेपालको वाणिज्य सन्धी सँशोधन नहुन्जेलसम्म नेपालले विगत देखि लगाउँदै आएको कृषि सुधार शुल्कलाई कायम राख्नु पर्छ । साथै विगतदेखि नेपालले तिब्बत हुँदै चीनबाट हुने आयातमध्ये कृषि सुधार शुल्क लाग्ने मालवस्तुहरुको आयातमा एकपक्षिय रुपमा भन्सार महसूल दरमा दिँदै आएको छुट सुविधा कि अन्त गर्ने कि त्यस्तो सुविधा दिए वापत नेपालले चीनतर्फ गर्ने निर्यातमा नयाँ छुट सुविधा लिने गरी कुनै सम्झौता सम्पन्न गरेर मात्रै यस्तो सुविधा दिन उपयुक्त हुने देखिन्छ । कृषि सुधार शुल्क अब निर्धारण गर्दा अत्यावश्यक उपभोग्य कृषिजन्य मालवस्तु र कृषिजन्य औद्योगिक कच्चा मालवस्तुहरुलाई कम्तीमा ५ प्रतिशत र अन्य सबै कृषिजन्य मालवस्तुलाई कम्तीमा ९ प्रतिशत (वा अर्कै दर) कृषि सुधार शुल्क लगाउन पर्छ ।
५. अब आउँदा दिनहरुमा हुने संभावित सम्झौताहरुका सम्बन्धमा नेपालको राजस्व परिचालनलाई असर पार्ने प्रकृतिको प्रस्ताव बाँग्लादेशले नेपालसमक्ष राखेको PTA सम्झौता र सम्झौतामा उल्लेख हुने वस्तुहरुको सूचीबाट भावि दिनमा नेपालको राजस्व परिचालनमा पर्न सक्ने प्रभावको बारेमा अध्ययन विश्लेषण गरेर मात्रै यस दिशामा अघि बढ्न पर्छ । साथै, यस सम्बन्धमा अघि बढ्दा शून्य भन्सार दरको सहूलियत नदिने गरी नेपाली पक्षले गृहकार्य गर्नु पर्नेछ । यसका लागि सन् २०१८ मे महिनामा दुई देशका वाणिज्य सचिव

स्तरमा भएको वार्ता दौरान नेपालले शून्य भन्सार सुविधा नदिनेगरी गरिएको समझदारीलाई उपयोग गर्नु पर्नेछ । साथै प्रस्तावित PTA सम्झौतामा सम्बन्धी वार्तामा प्रवेश गर्नु पूर्व बाँग्लादेशले विगतदेखि नेपाली निर्यात वस्तुहरु माथि भन्सार प्रवेश बिन्दुमा लगाई आएको अन्यायपूर्ण गैर भन्सार करहरु (Other Duties and Charges) अन्त गरेर मात्रै PTA सम्झौतासम्बन्धी वार्तामा थालिनु पर्नेछ । त्यसैगरी, BBIN Initiatives को व्यापार उप-क्षेत्रिय सम्झौता सम्बन्धी वार्ताका लागि लक्षित गरी कस्तो रणनीति अख्तियार गर्दा नेपाललाई कम भन्दा कम राजस्व नोक्सान हुनेछ र बढी भन्दा बढी व्यापार लाभ हुनेछ भन्ने गम्भिर अध्ययन गरेर मात्रै यस दिशामा अघि बढ्नु पर्ने देखिन्छ ।

६. छिमेकी मुलुकहरुको राजस्व सम्बन्धी राम्रा अभ्यासबाट नेपालले सिक्नु पर्ने पाठ भारतको GST र बाँग्लादेशको VAT बाट नै हो । दुवै देशले गरेझैं ITC को कर प्रशासनमा दक्ष उपयोग गर्न सकिए करको दायरा बढाउन सकिने, कर प्रशासन सफा बन्ने, पारदर्शिता आउने, सेवा छिटो छरितो हुने र करदातालाई झन्झट नहुने लगायतको लाभ नेपालले पनि पाउन सक्नेछ ।

परिच्छेद १

पृष्ठभूमी

नेपाल सरकारले राजस्व परिचालन वृद्धि गर्ने सम्बन्धमा पन्ध्रौं पञ्चवर्षीय योजनामा विभिन्न कार्यक्रमहरु संचालन गर्ने सोच लिएको छ । सुदृढ र प्रगतिशील राजस्व प्रणालीको विकास गरी सम्बृद्ध अर्थतन्त्र निर्माण गर्ने सोच सहित आन्तरिक उत्पादन र आयमा आधारित करको वृद्धि गरी राजस्वलाई कूल गार्हस्थ्य उत्पादनको एक तिहाई पुर्याउने लक्ष्य राखेको छ । उत्पादन लगानी, व्यवसाय तथा करदाता मैत्री एवं स्वच्छ, तटस्थ, पारदर्शी र प्रगतिशील कर प्रणालीको विकास तथा स्वैच्छिक कर सहभागिताबाट अधिकतम राजस्व परिचालन गर्ने उद्देश्य राखेको छ । यी उद्देश्यहरु परिपूर्तिको लागि अपनाईएका विभिन्न रणनीतिहरु यसप्रकार छन् ।

- (क) सबै किसिमका आर्थिक क्रियाकलापलाई करको दायरमा ल्याई राजस्वको आधार पराकिलो बनाउने ।
- (ख) राजस्व प्रशासनको तथा आधुनिकीकरण गरी कुशल व्यवसायिक र स्वच्छ बनाउने ।
- (ग) संघीय प्रणाली अनुरूप राजस्व प्रशासनको संरचनागत र प्रणालीगत पक्षमा सुधार गर्ने
- (घ) आर्थिक विस्तारमा सहयोग पुग्ने गरी कर प्रणालीलाई थप लगानी / व्यवसायीमैत्री बनाउने ।
- (ङ) कर संरचना र दरमा सामयिक सुधार गरी कर प्रणालीलाई थप सरल र समन्ययिक बनाउने ।

उक्त योजनाले राजस्व प्रणाली लगानी, व्यवसाय र करदातामैत्री भएको हुने, सबै किसिमको राजस्व विधुतीय माध्यमबाट भुक्तानी गरी कुल गार्हस्थ्य उत्पादनको अनुपातमा राजस्व ३० प्रतिशत पुऱ्याउने गरी अपेक्षित निर्धारण गरिएको छ ।

नेपाल सरकारले आ. व. २०७८/७९ को वार्षिक बजेटबाट राजस्व परिचालन वृद्धि गर्नेतर्फ कार्यक्रमहरु अघि बढाएको छ । राजस्व नीतिको माध्यमबाट करको दायरा विस्तार, कराधार संरक्षण र राजस्व चुहावट नियन्त्रणको माध्यमबाट थप राजस्व परिचालन गर्ने साथै राजस्व प्रणालीलाई थप प्रगतिशील स्वच्छ, पारदर्शी, स्वचालित र अनुमानयोग्य बनाउने तथा राजस्व प्रशासनको दक्षता वृद्धि गरी पूर्वाधार विकास एवं सूचना प्रविधिको अधिकतम उपयोगबाट स्वैच्छिक कर सहभागिता अभिवृद्धि गर्ने नीतिहरु कार्यान्वयनमा ल्याएको छ ।

नेपाल सरकारले व्यापार र वाणिज्यको क्षेत्रमा विगतमा थुप्रै बहुपक्षीय, क्षेत्रीय र द्विपक्षीय सन्धी सम्झौताहरु गरेको छ । त्यस्ता सन्धी सम्झौताहरु मूलत नेपालको व्यापारलाई अन्य मुलुकहरुमा

सहज पहुँच मार्फत व्यापार विस्तार गर्ने अपेक्षा सहित गरिएको भएपनि ती सन्धी सम्झौताहरूमा नेपाल सरकारले गरेको प्रतिवद्धताबाट नेपालको राजस्व परिचालनमा अनेक असर र प्रभाव पर्न गएको छ । विशेष गरी भन्सार महसूल दरमा गरिएको समयवद्ध कटौतीहरूबाट राजस्व परिचालनमा जोखिम र चुनौती दुवै थपिएको छ ।

(क) विश्व व्यापार संगठनमा प्रवेश गर्दाताका नेपालले १७ वटा विश्व व्यापार सम्बन्धी सन्धि सम्झौताहरू वस्तु, सेवा तथा वौद्धिक सम्पत्ति र अन्य विषयसम्बन्धी रहेका छन् । यस सम्बन्धी पूर्ण विवरण अनुसूची ५ मा उपलब्ध छन् ।

(i) वस्तुतर्फ - General Agreement on Tariffs and Trade (GATT) 1947-1993

(ii) सेवातर्फ - General Agreement on Trade in Services (GATS) 1995

(iii) वौद्धिक सम्पत्तितर्फ - The Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS)

(ख) क्षेत्रीय व्यापारलाई प्रवर्द्धन गर्ने हेतुले सार्कका सबै देशहरूले विभिन्न चरणका वार्ताहरू सम्पन्न गरी सन् १९९३ मा अनुमोदन गरी सन् १९९५ देखि (Agreement on SAARC Preferential Trading Arrangement – SAPTA) कार्यान्वयनमा आयो । दक्षिण एशियाली व्यापारलाई थप उदारीकरण गर्नका साफ्टा अर्थात The South Asian Free Trade Area (SAFTA) सम्झौता सन् २००४ मा सम्पन्न भई सन् २००६ देखि कार्यान्वयनमा आयो ।

नेपाल र भारतको व्यापारलाई विस्तार र प्रवर्द्धन गर्ने प्रयोजनले सन् १९७८ मा वाणिज्य सन्धीमा गरिएको संशोधन अनुसार भारतको कृषिजन्य र कृषीमा आधारित वस्तुहरूलाई शून्य भन्सार महसूल दरमा नेपालको बजारमा सहज पहुँचको सुविधा पाउँदै छ । हाल कार्यान्वयनमा रहेको सो सन्धी सन् २००९ मा जारी भएको हो र भारतलाई विशेष सुविधा दिइएको सो व्यवस्था अद्धपी कायम छ ।

प्रस्तुत पृष्ठभूमिमा उल्लिखित सन्धी सम्झौताहरूबाट राजस्व परिचालनमा परेको असर र प्रभावबारे राजस्व परामर्श समितिले यो अध्ययन अघि बढाए अनुरूप यो अध्ययन सम्पन्न गरिएको छ ।

१. अध्ययनको आवश्यकता

नेपालको तिव्र आर्थिक र फराकिलो विकास र समृद्धिको लागि सरकारी राजस्व सार्वजनिक लगानीको मुख्य स्रोत हो । एकातर्फ ३ वटै तहको सरकारको चालू खर्च संचालनका लागि स्रोत साधनको बढ्दो आवश्यकता छ भने अर्कातर्फ विकास र समृद्धिको लागि लगानी बढाउन राजस्वको अधिकतम परिचालन चुनौतीका रुपमा खडा छ । यसका लागि राजस्व परिचालनमा देखिएको खाइललाई पुर्ण क्षमताको विकास गर्नु छ । यसका अतिरिक्त विभिन्न व्यापार सम्बन्धी

सन्धि सम्झौताहरूमा नेपालले गरेको प्रतिबद्धताबाट देशको राजस्व परिचालन क्षमता बढ्दो दबावमा रहँदै आएको छ ।

माथिको पृष्ठभूमीमा सन्धि सम्झौताहरूमा गरिएका प्रतिबद्धता र राजस्व परिचालन विच उत्तम सन्तुलन (Best Equilibrium) कायम गर्नु पर्ने खाँचो छ । यसको प्राप्तीकालागि यस सम्बन्धि गहिरो अध्ययन विश्लेषण गरी सोका आधारमा विद्यमान कमि कमजोरीहरू पहिल्याउन ढिलो भईसकेको छ । यसबीच नेपाल जस्तै छिमेकि मुलुकहरूले गरेका व्यापार सम्बन्धी बहुपक्षिय, क्षेत्रिय र द्विपक्षिय सन्धि सम्झौताहरूका बावजुद राजस्व परिचालनमा अपनाएका उत्तम अभ्यासहरू (Best Practices) लाई पनि केलाउनु पर्ने हुन्छ । त्यस्ता अभ्यासहरूबाट हांसिल हुने सिकाइहरू नेपालका निम्ति उपयोगी हुन सक्छन् । यीनै प्रयोजनका लागि प्रस्तुत अध्ययन अपरिहार्य भएकोले राजस्व परामर्श समितीले दिएको कार्यादेश (ToR) बमोजिम यो अध्ययन समयभित्रै सम्पन्न गरिएको छ ।

२. अध्ययनको उद्देश्य

यतिखेर आर्थिक वर्ष २०७९/८० को बजेट निर्माण भईरहेछ । आगामी आर्थिक वर्ष र आउँदा समयमा नेपालले राजस्व परिचालनमा अपनाउन पर्ने नीति र रणनीति पहिल्याउन जरुरी छ । यसका लागि उपयोगी हुने बहुपक्षिय, क्षेत्रिय एवं द्विपक्षिय व्यापार सम्झौताले राजस्व परिचालनमा पारेको असर र प्रभावको विश्लेषणात्मक अध्ययन गरी नेपाल सरकारले अपनाउन पर्ने वस्तुपरक सुझावहरू दिने मूल उद्देश्य प्रस्तुत अध्ययनले लिएको छ ।

३. अध्ययनको सिमा

- ३.१ बहुपक्षिय, क्षेत्रिय एवं द्विपक्षिय व्यापार सम्झौताले राजस्व परिचालनमा पारेको असर र प्रभाव अध्ययनमा केन्द्रित भएकोले यस अध्ययनको निष्कर्ष, सुझाव तथा सिफारिस ब्यापार सम्झौताहरूले राजस्व परिचालनमा पारेको असर र प्रभाव बाहेकका अन्य विषयहरूलाई समेटिएको छैन ।
- ३.२ यस अध्ययनमा भन्सार विन्दुमा संकलन गरिने कर र महसुललाई मात्र समेटिएको छ । यसमा केवल भन्सार महसूल, अन्तशुल्क र मूल्य अभिवृद्धि करलाई मात्रै समेटिएको छ । भन्सार विन्दु कटेपछी आयातित वस्तुको कारोवारको आधारमा लाग्ने विभिन्न कर महसुलहरूलाई यस अध्ययनमा समेटिएको छैन ।

- ३.३ अध्ययनको विषयवस्तु महत्वपूर्ण भए पनि उपलब्ध भएको समयावधि दुई महिनाको मात्र भएकोले यस बृहत अध्ययनका लागि उपलब्ध समय सिमा अपुग भएको महसूस भयो । समय सिमाको पावन्दीको कारण प्रस्तुत अध्ययनमा अझ थप साङ्खिक र गुणात्मक विधि अपनाउन नसकिएको ।
- ३.४ अध्ययनको व्यापकतालाई मध्यनजर राख्दा चाहेर पनि वित्तिय स्रोत साधनको सिमितताका कारण तथ्याँक संकलन र विश्लेषणका लागि कतिपय विधी र औजारहरु प्रयोग गर्न सकिएन । कतिपय विज्ञहरु र सरोकारवालाहरुसँग अझ थप वृहद छलफल, अनर्वाता तथा अन्तरक्रिया गर्न सकिएन ।
- ३.५ अध्ययनका क्रममा तथ्याँक र सूचनाहरु राष्ट्रिय तथ्याँक प्रणालीमा उपलब्ध नभएकोले कतिपय तुलनात्मक विश्लेषण गर्न सकिएन । जस्तै तथ्याँक अभावका कारणले WTO मा नेपालले प्रवेश गर्नु अघि र पछिको अवधीको राजस्व लाभ वा क्षतिको तुलनात्मक आंकलन गर्न सकिएन । त्यसैगरी साफ्टा लागू हुन अघि र पछिको अवधीमा भएको राजस्व लाभ वा क्षतिको तुलनात्मक आंकलन गर्न यस अध्ययनले खोजेको थियो । तर यस सम्बन्धी तथ्याङ्क उपलब्ध हुन सकेन र सो गर्न सकिएन ।

परिच्छेद - २

अनुसन्धान विधि

अनुसन्धान विधि अन्तर्गत यस अध्ययनमा व्याख्या, विश्लेषण, पुनरावलोकन, अध्ययनको विधि, जानकारी, तथ्यांकको स्रोत र अध्ययन प्रतिवेदनलाई लिईएको छ ।

१. अध्ययनको ढाँचा

यो अध्ययन व्याख्यात्मक (Descriptive) र विश्लेषणात्मक (Analytical) ढाँचामा आधारित छ ।

२. अध्ययनको विधि

यस अध्ययनमा मिश्रित (गुणात्मक र परिमाणात्मक) विधिहरू प्रयोग गरिएको छ । गुणात्मक विधिका सन्दर्भमा अन्तरवार्ता, छलफल र परामर्शको उपयोग गरियो । परिमाणात्मक विधितर्फ विभिन्न स्रोतहरूबाट प्राप्त जानकारी र तथ्यांकहरूको अध्ययन र विश्लेषण गरिएको छ । यो अध्ययनमा उद्देश्यमूलक र सुविधाजनक नमूना (Purposive and Convenient Sampling) अवलम्बन गरिएको थियो । खासगरी यो अध्ययनका लागि तथ्यको जानकारीरूपको व्यक्तिहरूको खोजी गरी सोही अनुरूप नमूना तय गरियो ।

३. तथ्यांकको स्रोत

यो अध्ययन प्राथमिक र द्वितीय स्रोतमा आधारित छ । प्राथमिक स्रोत अन्तरगत व्यापार तथा वाणिज्य क्षेत्रका नीति निर्माता, राजस्व प्रशासनका विज्ञ र अनुसन्धानकर्ताहरूसँग खुल्ला ढाँचाको (Open Ended) अन्तरवार्ता र छलफल गरिएको थियो । अन्तरवार्तामा संलग्न गराइएका विज्ञहरूको विवरण अनुसूची - १ मा राखिएको छ ।

द्वितीय स्रोत अन्तर्गत राजस्व सम्बन्धि अधिकतम तथ्यांकहरू भन्सार विभागको प्रतिवेदन र डाटावेस प्रणालीबाट प्राप्त तथ्यांकहरूको उपयोग गरिएको छ । पूर्व प्रकाशित नीतिहरू, अनुसन्धानमूलक लेखहरू, पुस्तकहरू, प्रतिवेदनहरू, वेबसाइटहरू, कानूनहरू, व्यापार तथा वाणिज्य सन्धी तथा सम्झौताहरू समेत पुनरावलोकन गरी तथ्य र तथ्यांकका आधारमा यस अध्ययनको उद्देश्य अनुरूप व्यापार सन्धी तथा सम्झौताहरूबाट राजस्वमा परेका असर र प्रभावलाई केलाउने कार्य गरिएको छ ।

४. अध्ययन विश्लेषण र प्रतिवेदन तर्जुमा

विभिन्न स्रोतबाट उपलब्ध तथ्याँकहरूको संस्लेशण तथा विश्लेषण र प्रसोधन गरिएको छ । त्यस्ता प्रशोधित तथ्याँकहरूलाई विभिन्न गणितीय र तथ्याँकशास्त्रीय उपकरण प्रयोग गरि सान्दर्भिकताका आधारमा प्रतिशत, औसत, अनुपात, प्रवृत्ति गणना गरि तालिका तथा चित्रहरू समेत तर्जुमा गरी विभिन्न परिच्छेदहरूमा राखि यो प्रतिवेदन तयार गरिएको छ । यसका अतिरिक्त अनुसन्धानकर्ताहरूले लामो समय सार्वजनिक प्रशासनमा रहँदा वाणिज्य, व्यापार र राजस्व प्रशासनमा रहँदा हाँसिल ज्ञान र सीपलाई विश्लेषण, संश्लेषण र प्रतिवेदन लेखन कार्यमा अधिकतमा उपयोग गरेर यो अनुसन्धान कार्य सम्पन्न गरिएको छ ।

परिच्छेद - ३

विश्व व्यापार सम्झौता र नेपालको प्रतिवद्धता

विश्व व्यापार संगठनमा प्रवेश गर्दा नेपालले कूल १७ वटा विश्व व्यापार सम्बन्धी सन्धी सम्झौताहरूले सबै खाले व्यापार अर्थात वस्तु, सेवा तथा बौद्धिक सम्पत्तीको व्यापारलाई समेटेको छ । वस्तुतर्फ General Agreement on Tariffs and Trade (GATT) 1947-1993, सेवातर्फ General Agreement on Trade in Services (GATS) 1995 र बौद्धिक सम्पत्तीतर्फ The Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS) प्रमुख हुन भने अन्य सम्झौताहरू पनि नेपालले अपनाएको सन्धी सम्झौताहरूमा पर्दछ ।

३.१ वस्तुतर्फ

विश्व व्यापार प्रणालीमा व्यापार गरिने वस्तु मूलतः कृषि र गैर कृषिजन्य दुई प्रकृतिका छन् । नेपाल विश्व व्यापार संगठनमा प्रवेश गर्दा उक्त दुवै खाले वस्तुहरू जनाउने वा चिनाउने हाल नेपालको प्रयोगमा रहेका ८ अंकका कूल ६००० वटा राष्ट्रिय उपशिर्षक (एच एस कोड) हरूमा नेपाल प्रतिवद्ध छ । यसको अर्थ हुन्छ नेपालले आयात र निर्यातलाई प्रभाव पार्ने खालका नीति बनाउँदा वा लागू गर्दा नेपालले जनाएको उल्लिखित प्रतिवद्धताहरूको सीमाभित्र रहेर व्यापार, राजस्व तथा अन्य आर्थिक नीतिहरू तर्जुमा र कार्यान्वयन गर्नु पर्छ ।

तालिका नं. १: सार्क देशहरूको डब्लुटिओ सँगको प्रतिवद्धता (प्रतिशतमा)

क्र.स.	देश	क्षेत्र	प्रतिबद्धताको दर (Bound Rate)	कैफियत
१	नेपाल	कृषि	४१.१	२००४ मा प्रवेश
		गैर-कृषि	२३.७	
२	भारत	कृषि	११३.१	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	३६	
३	बांग्लादेश	कृषि	१८६.१	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	३७.८	
४	पाकिस्तान	कृषि	९६.२	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	५५.१	
५	श्रीलंका	कृषि	५०.१	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	२२.३	
६	भुटान	कृषि	—	WTO को सदस्य नभई सकेकोले Bound Rate नभएको ।
		गैर-कृषि	—	
७	अफगानिस्तान	कृषि	३३.८	२०१६ मा प्रवेश गरेको तर Applied Rate अनुपलब्ध
		गैर-कृषि	गैर-कृषि	
८	माल्दिभ्स	कृषि	कृषि	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	गैर-कृषि	

श्रोत: https://www.wto.org/english/Trade_profiles/Tariff_profiles.htm मा उपलब्ध तथ्यांकका आधारमा अध्ययनकर्ताबाट तयार ।

३.१.१ कृषिजन्य वस्तुतर्फ

कृषिजन्य वस्तुतर्फ नेपालको प्रयोगमा रहेका ८ अंकका ७६२ वटा कृषिजन्य वस्तुका एच एस कोडमा नेपालको विश्व व्यापार प्रणालीमा प्रतिबद्धता रहेको छ । विश्व व्यापार संगठनसँग कृषिजन्य वस्तुतर्फ गरिएको भन्सार करसम्बन्धी प्रतिवद्धताको औसत दर ४१.१ प्रतिशत रहेको छ । त्यसैगरी कृषिजन्य वस्तुमाथि लागि आएको अति सौविध्य प्राप्त मुलुक (Most Favored Nation) को भन्सार करको औसत दर १४.९ प्रतिशत रहेको छ (यससम्बन्धी थप जानकारीका लागि तल तालिका नं. २ हेर्नुहोस्) ।

कृषिजन्य वस्तुतर्फ नेपालले विश्व व्यापार संगठनमा गरेको प्रतिवद्धतालाई दक्षिण एशियाली देशहरूसँग तुलना गर्दा नेपालको भन्सार प्रतिवद्धताको औसत दर अफगानिस्तानलाई छाडेर अन्य मुलुकभन्दा उच्च छ । माथि तालिका नं. १ को तथ्यांकलाई नियाल्दा नेपालले कृषिजन्य वस्तुको आयातमा अधिकतम औसत ४१.१ प्रतिशत भन्सार कर लगाउने प्रतिवद्धता गरेकोमा भारतले ११३.१ प्रतिशत, बंगलादेशले १८६.१ प्रतिशत, पाकिस्तानले ९६.२ प्रतिशत त्यस्तो प्रतिवद्धता गरेका छन् । त्यस्तै कृषिजन्य वस्तुको आयातमा माल्दिभ्सले ४४.७ प्रतिशत र श्रीलंकाले ५०.१ प्रतिशत अधिकतम औसत कर दरको सीमा नकटाउने प्रतिवद्धता गरेका छन् । यस मानेमा नेपालभन्दा होचो आयात करको प्रतिवद्धता गरेको अफगानिस्तानले ३३.८ प्रतिशतलाई आफ्नो अधिकतम औसत सीमा तोकेको छ ।

तालिका नं. २: विश्व व्यापार संगठनमा नेपालको कर प्रतिवद्धता सम्बन्धी सारांश

Summary		Total	Ag	Non-Ag	WTO member since	2004
Simple average final bound	2019	26.1	41.1	23.7	Binding coverage: Total	99.4
Simple average MFN applied		12.2	14.9	11.8	Non-Ag	99.4
Trade weighted average					Ag: Tariff quotas (in %)	0
Imports in billion US\$					Ag: Special safeguards (in %)	0

श्रोत: World Trade Organization, 2022

३.१.२ गैर कृषिजन्य वस्तुतर्फ

गैर कृषिजन्यतर्फ नेपालको प्रयोगमा कूल ५२९२ वटा ८ अंकका एच एस कोड रहेका छन् । सोमध्ये विश्व व्यापार संगठनसँग ४,८३८ वटा गैरकृषि वस्तु सम्बन्धी एच एस कोडमा नेपालको प्रतिवद्धता आकर्षित हुन्छ । विश्व व्यापार संगठनसँग प्रतिवद्धता गरिएको गैर कृषिजन्य वस्तु तर्फको औसत अधिकतम भन्सार सीमा समग्रमा २३.७ प्रतिशत रहेको देखिन्छ । सोही सम्बन्धमा हाल लागि आएका अति सौविध्य प्राप्त मुलुक Applied Most Favored Nation सम्बन्धी भन्सार करको औसत दर ११.८ प्रतिशत रहेको देखिन्छ । (यसबारे थप जानकारीका लागि तालिका नं. २ हेर्नुहोस) ।

माथि प्रस्तुत तालिका नं. २ बमोजिम गैर कृषिजन्य वस्तुको आयातमा लगाईने करतर्फ नेपालले छिमेकी दक्षिण एशियाली देशहरुको तुलनामा सबैभन्दा कम भन्सार कर लगाउने प्रतिवद्धता गरेको देखिन्छ । सबैखाले औद्योगिक अर्थात गैर कृषिजन्य

वस्तु नेपालमा आयात गर्दा नेपालले यस्तो कर औसतमा २३.७ प्रतिशत भन्दा अधिक नलगाउने प्रतिवद्धता जनाएको छ । यस्तो कर लगाउने सम्बन्धमा अन्य दक्षिण एशियाली मुलुकहरु मध्ये भारतले ३६ प्रतिशत, बंगलादेशले ३७.८ प्रतिशत, पाकिस्तानले ५१.१ प्रतिशत र माल्दिभ्सले ३५.५ प्रतिशतलाई अन्तिम सीमा मान्ने प्रतिवद्धता विश्व व्यापार संगठनसँग गरेका छन् । गैर कृषिजन्य वस्तुतर्फको यस्तो अधिकतम सीमा नेपालभन्दा कम राख्ने प्रतिवद्धता गरेका दक्षिण एशियाली मुलुकहरु केवल दुई वटा मात्रै छन् । सो वर्गमा पर्ने श्रीलंकाले २२.३ प्रतिशत र अफगानिस्तानले १०.१ प्रतिशतलाई अन्तिम सीमा मान्ने प्रतिवद्धता माथीको तालिका नं. १ ले देखाउँछ ।

परिच्छेद - ४

क्षेत्रिय साफ्टा व्यापार सम्झौता र नेपालको प्रतिवद्धता

सार्क क्षेत्रमा अन्तर क्षेत्रिय व्यापार प्रवर्द्धन गर्ने उद्देश्यले सार्क बडापत्र अन्तर्गत लामो वार्ताको चरण पूरा गरेर साफ्टा (Agreement on SAARC Preferential Trading Arrangement-SAPTA) लाई सबै सदस्य राष्ट्रहरूले सन् १९९५ डिसेम्बरमा अनुमोदन गरे । त्यस पूर्व वार्तामार्फत सहूलियतपूर्ण व्यापार पद्धति सम्बन्धी सम्झौता (साफ्टा) को मस्यौदा तयार गरिएको थियो । यसमा सदस्य मुलुकहरू बीच प्रगतीशील रूपमा सहूलियतपूर्ण व्यापार पद्धती अपनाउँदै लैजाने र पारस्परिकताको सिद्धान्तका आधार (Reciprocity Basis) मा सदस्यहरूलाई यस्तो सहूलियतपूर्ण उपलब्ध गराउन भन्सार दर घटाउँदै लैजाने समझदारी गरिएको थियो ।

यस अनुसार सन् १९९५ देखि सन् १९९८ सम्ममा ३ चरणमा वार्ता भई विभिन्न मुलुकका गरी कुल ४९५१ वस्तुहरूमा भन्सार सहूलियत प्रदान गर्ने व्यवस्था भएको थियो । चौथो चरणको वार्ता भने अनपेक्षित रूपमा केही लम्बिन गई सन् २००३ को डिसेम्बरमा मात्र टुङ्गिएको थियो । यसले केही थप वस्तुहरूमा सहूलियत दिने निर्णय गरेको थियो । साफ्टासम्बन्धी व्यवस्था सार्क क्षेत्रको व्यापार उदारीकरणको लागि एउटा महत्वपूर्ण कदम थियो । यो सहूलियतपूर्ण व्यापार व्यवस्था (SAPTA) कालान्तरमा स्वतन्त्र व्यापार क्षेत्र र सार्क भन्सार संघ हुँदै सन् २०२० सम्ममा सार्क आर्थिक संघ (SAARC Economic Union)मा पुग्ने हिसाबले अघि बढाइएको महत्वपूर्ण कदम थियो (आचार्य, २०१८) ।

सन् २००४ मा पाकिस्तानको इस्लामावादमा आयोजित सार्कको १२औं शिखर सम्मेलन दौरान सार्क परराष्ट्र मन्त्रीहरूले साफ्टा सम्झौता (South Asian Free Trade Area : SAFTA) मा हस्ताक्षर गरी समझौता सम्पन्न गरे । यो सम्झौता १ जनवरी २००६ देखि कार्यान्वयनमा आएको छ । यद्यपि साफ्टा अन्तर्गतको व्यापार उदारीकरण कार्यक्रम (Trade liberalization Program: TLP) भने १ जुलाई सन् २००६ देखि मात्र शुरु भयो र साफ्टालाई साफ्टाले प्रतिस्थापना गर्यो । शुरुवातदेखि नै नेपालपनि यस सम्झौताको एउटा सदस्य राष्ट्र रहि आएको छ ।

साफ्टा सम्झौताको धारा ४ बमोजिम यो सम्झौता ६ वटा औजारहरू मार्फत लागू हुन्छः

१. व्यापार उदारीकरण कार्यक्रम (Tariff Liberalization Program- TLP)
२. उत्पतिको नियम (Rule of Origin)
३. संस्थागत प्रबन्धहरू (Institutional Arrangements)
४. परामर्श र विवाद समाधान प्रक्रियाहरू (Consultation and Dispute Settlement Procedures)

५. सुरक्षा उपायहरू (Safeguards Measures)

६. सहमती भए अनुसारका अन्य उपकरणहरू (Any Other Instruments that may be agreed upon)

जहाँसम्म साफ्टाका कारणले राजस्व परिचालनमा परेको असर र प्रभावको विषय छ, व्यापार उदारीकरण लगायतका देहायका ४ वटा प्रमुख व्यवस्थाहरू सान्दर्भिक छन् ।

४.१ कर (Tariffs) सम्बन्धी व्यवस्था

तलको तालिका नं. ३ ले साफ्टाको व्यापार उदारीकरण कार्यक्रम अन्तर्गत गैर कम विकसित सदस्य मुलुकहरूले पूरा गर्नु पर्ने प्रतिवद्धता व्यक्त गरेको छ । ती देशहरूले पहिलो चरणमा २ वर्षको समयावधिभित्र हालको भन्सार महसुल दरलाई २० प्रतिशतमा ओराल्ने भन्छ । त्यसैगरी हालको भन्सार दर २० प्रतिशत भन्दा कम भएकोमा विद्यमान भन्सार दरलाई वार्षिक १० प्रतिशतले घटाउनु पर्ने व्यवस्था गरेको छ ।

त्यसैगरी दोस्रो चरणमा गैर अतिकम विकसित सदस्य मुलुकहरूले पहिलो चरणको कार्यान्वयन अवधि पूरा भएको मितिले अर्थात् तेस्रो वर्षदेखि अर्को ५ वर्षभित्र (वार्षिक १५ प्रतिशत भन्दा कम नहुने गरी) भन्सार दर घटाई ०-५ प्रतिशतमा ओराल्ने व्यवस्था गरेको छ । यसका अतिरिक्त गैर-अतिकम विकसित मुलुकहरू (Non-LDCs) ले अतिकम विकसित मुलुकहरूबाट आयात हुने वस्तुहरूको लागि यो सम्झौता प्रारम्भ भएको ३ वर्षको अवधिभित्र (सन् २००९ भित्रै) भन्सार दर ० देखि ५ प्रतिशतमा सीमित गर्नुपर्ने प्रावधान छ ।

अतिकम विकसित मुलुकहरूको हकमा अर्को विशेष व्यवस्था छ । २ वर्षको समयावधिभित्र विद्यमान भन्सार महसुल दरलाई ३०५ मा झार्नुपर्ने छ । यदि विद्यमान भन्सार दर ३०५ भन्दा कम भएको अवस्थामा वास्तविक भन्सार दरलाई वार्षिक ५५ ले घटाउनुपर्ने र तत्पश्चात् तेस्रो वर्षदेखि अर्को ८ वर्षभित्र बराबर किस्तामा (वार्षिक १०५ भन्दा कम नहुने गरी) भन्सार दर घटाउनु पर्नेछ । भन्सार महसूल दरलाई ० देखि ५ प्रतिशतमा ओराल्नु पर्नेछ । माथि जे भनिएतापनि कुनै सदस्यले तुरुन्तै ०-५५ मा भन्सार महसुल घटाउन चाहेमा त्यो गर्न सकिने व्यवस्था सम्झौतामा छ ।

माथिका व्यवस्थाहरूको कार्यान्वयन गर्ने समय सीमाका सम्बन्धमा श्रीलंका बाहेकका गैर अतिकम विकसित मुलुकले सन् २०१२ सम्ममा, श्रीलंकाले सन् २०१३ सम्ममा र नेपाल समेतका अतिकम विकसित मुलुकहरूले सन् २०१५ को अन्त्य सम्ममा वस्तुहरूको भन्सार दरलाई ० देखि ५ प्रतिशतमा कायम गर्ने भनिएको थियो ।

तालिका नं. ३: व्यापार उदारीकरण कार्यक्रमको कार्ययोजना

Trade Liberalization Programme				
Countries	Existing Tariff Rates	Tariff Rates under SAFTA Agreement	Time Schedule	Year
SAFTA First Phase				
India, Pakistan and Sri Lanka (non-LDCs)	More than 20 Percent Less than 20 Percent	Reduced to 20 Percent Annual Reduction of 10 Percent	2 years 2 years	1 January 2006 - 31 December 2007
Afghanistan, Bangladesh, Bhutan, Maldives and Nepal (LDCs)	More than 30 Percent Less than 30 Percent	Reduced to 30 Percent Annual Reduction of 5 Percent	2 years 2 years	1 January 2006 - 31 December 2007
SAFTA Second Phase				
Indian and Pakistan (non LDC)	20 Percent or below	Reduced to 0-5 Percent	5 years	1 January 2008 - 31 December 2012
Sri Lanka	20 Percent or below	Reduced to 0-5 Percent	6 years	1 January 2008 - 31 December 2013
Afghanistan, Bangladesh, Bhutan, Maldives and Nepal (LDCs)	30 Percent or below	Reduced to 0-5 Percent	8 years	1 January 2008 - 31 December 2015

श्रोत: आचार्य, २०१८ ।

४.२ अर्ध-कर (Para-tariffs) सम्बन्धी व्यवस्था

साफ्टाको धारा १ 'परिभाषा'को महलको बुँदा ६ ले अर्ध कर (Para Tariff) लाई यसरी परिभाषित गरेको छः

Para-Tariffs mean border charges and fees, other than "tariffs", on foreign trade transactions of a tariff-like effect which are levied solely on imports, but not those indirect taxes and charges, which are levied in the same manner on like domestic products. Import charges corresponding to specific services rendered are not considered as para-tariff measures (SAFTA Agreement, 2004).

साफ्टा सम्झौताले पारदर्शिताका लागि सबै सदस्य मुलुकहरूले प्रयोग गरिरहेको गैरभन्सार तथा अर्ध भन्सार सम्बन्धी उपायहरू (Measures) बारे वार्षिक जानकारी सार्क सचिवालयलाई सूचित गर्नु पर्ने प्रावधान छ । General Agreement on Tariffs and Trade 1994 ले अनुमति नदिएका नियन्त्रणकारी उपायहरूलाई सम्बन्धीत सदस्य मुलुकले रोक्नु पर्ने व्यवस्था छ ।

साफ्टा विज्ञ समिति र सोको उपसमितिले सार्क मुलुकबीच रहेका गैर-भन्सार उपायहरू तथा अर्ध भन्सार महसुललाई पहिचान गर्ने काम सम्पन्न गरेको थियो । यसरी पहिचान गरिएका गैर-भन्सार उपायहरू तथा अर्ध भन्सार महसुललाई क्रमशः हटाउँदै जाने सहमति भएको थियो ।

४.३ संवेदनशील वस्तुको सूची सम्बन्धी व्यवस्था

पछिल्लो समयमा नेपालको संवेदनशील वस्तुको सूचीमा अल्प विकसित मुलुकका लागि ३८ वटा र गैर अल्प विकसित वा विकासशील मुलुकका लागि १०५८ वटा वस्तु रहेका छन् (आर्थिक ऐन, २०७८, पेज ३१९-३३०) । यस सम्बन्धी थप जानकारी अनूसूची ४ मा उपलब्ध छ ।

यसबीच यो सूचीका बारेमा भुटान, भारत, मालदिभ्स र पाकिस्तानले दुई वटा प्रस्ताव अघि सारेका थिए:

- १) साफ्टाका सबै मुलुकहरूले सबै वस्तुमा उच्च भन्सार महसुल दर (Tariffs) लाई सन् २०२० सम्ममा ०-५ प्रतिशतमा ओराल्ने,
- २) संवेदनशील वस्तुको सूचीमा भएको संख्यालाई १०० वटामा सीमित गर्ने ।

उक्त प्रस्तावमाथि साफ्टा विशेषज्ञ समूहको विशेष बैठक बसी ४ जुलाई २०१५ मा इस्लामावादमा भएको विशेष बैठकले साफ्टा सदस्य मुलुकहरूले भन्सार महसुल तथा संवेदनशील वस्तुको सूचीमा भएको संख्यालाई थप कटौती गर्ने सम्बन्धमा देहाय बमोजिमको समझदारी भएको छ:

तालिका नं. ४: संवेदनशीलको सूची र भन्सार कर घटाउने सम्बन्धी

ईस्लामाबाद कार्ययोजना

Member State	To Reduce Sensitive Lists up to	To reduce Tariff to	Positions
Afghanistan	235 by 2030	0 to 5 Percent by 2030	Confirmed
Bangladesh	450 by 2030	0 to 5 Percent by 2030	PROVISIONAL
Bhutan	100 by 2020	0 to 5 Percent by 2020	Confirmed
India	100 by 2020 (for NLDCs)	0 to 5 Percent by 2020	Confirmed
Maldives	100 by 2020	0 to 5 Percent by 2020	Confirmed
Nepal	500 by 2030	0 to 5 Percent by 2030	PROVISIONAL
Pakistan	100 by 2020	0 to 5 Percent by 2020	Confirmed
Sri Lanka	To give position by October 2015 after consulting stakeholders		

श्रोत: आचार्य, २०१८ ।

अन्य अलगअलग मुलुकका हकमा अलगअलग निर्णय भएकोमा नेपालको हकमा भएको भन्सार महसूल कटौती र संवेदनशील वस्तुको सूची घटाउने कार्ययोजना थोरै लचिलो छ । तथापी सोबमोजिम भन्सार कटौतीका सम्बन्धमा नेपालले ३ वटा कार्य गर्नु पर्ने देखिन्छ:

- १) संवेदनशील वस्तुको संख्या ५०० मा सन् २०३० सम्म ओराल्ने ।
- २) भन्सार महसूल दर ० देखि ५ प्रतिशत सन् २०३० सम्म कायम गरिसक्ने ।
- ३) सो बैठकमा नेपालले जताएको Provisional Position थियो भने सोलाई Confirmed गर्नु पर्ने । तर हालसम्म Confirm भएको सार्वजनिक नभएको । तत्पश्चात Islamabad पछि Delhi मा CEO को अर्को बैठक गर्ने भनिएपनि सो भएको छैन ।

तालिका नं. ५: संवेदनशील सूची घटाउनेबारे साफ्टाको चरणबद्ध योजना

Member State	Number of Products in the Original Sensitive Lists	Number of Products in the Revised Sensitive Lists (Phase-II)	Agreed Percentage to further Reduce Sensitive Lists under Phase III
(1)	(2)	(3)	(4)
Afghanistan	1072	850	20
Bangladesh	1233 (LDCs) 1241 (NLDCs)	987 (LDCs) 993 (NLDCs)	20
Bhutan	150	156	Not Applicable
India	480 (LDCs) 868 (NLDCs)	25 (LDCs) 614 (NLDCs)	20 for NLDCs only
Maldives	681	154	Not Applicable
Nepal	1257 (LDCs) 1295 (NLDCs)	998 (LDCs) 1036 (NLDCs)	20
Pakistan	1169	936	20
Sri Lanka	1042	837 (LDCs) 963 (NLDCs)	10

श्रोत: सार्क सचिवालय वेबसाइट, २०२२ ।

साफ्टा संझौता १ जनवरी २००६ देखि लागू भएको हुँदा नेपालले पनि सम्झौताको प्रावधान अनुरूप भन्सारका दरहरु कटौती गर्ने कार्य प्रारम्भ गरिसकेको छ । यस अनुसार सालवसाली जारी गरिने आर्थिक ऐनबाट नेपालले प्रतिवद्धता जनाए अनुसारका वस्तुहरुको भन्सार महसुल दर घटाउने गरेको देखिएको छ । सम्झौतामा अति कमविकसित र विकसित मुलुकहरुका लागि वेगलावेगलै साफ्टा सुविधा संवेदनशील सूचीमा रहेका मालवस्तुहरुमा कुनै पनि प्रकारको छुट सुविधा दिन मिल्दैन । यो संवेदनशील सूचीमा मालवस्तुहरु राष्ट्र पर्ने निम्न कारणहरु रहेका छन् ।

- (१) नेपालको आन्तरिक आर्थिक गतिविधि र राजस्व प्रणाली सक्षम र दिगो भईनसकेको कारण राजस्वको प्रमुख स्रोत आयातबाट प्राप्त हुने राजस्व नै भएकोले धेरै मालवस्तुहरुमा साफ्टा छुट सुविधा दिँदा मुलुकको समग्र राजस्व प्रभावित हुने भएकोले राजस्व प्रणालीलाई संरक्षण गर्न,
- (२) आन्तरिक उत्पादन र औद्योगिक संरक्षण गर्न,
- (३) निकासी प्रवर्धन र विस्तार गर्न,
- (४) आर्थिक गतिविधिमा अनुशासन कायम गर्न,
- (५) सामाजिक र आर्थिक विकासको सन्तुलन कायम गर्न ।

४.४ अल्पविकसीत मुलुकका लागि हुने राजस्व नोकसानको क्षतिपूर्ति सम्बन्धी व्यवस्था

साफ्टाको कार्यान्वयन गर्ने क्रममा व्यापार उदारीकरण कार्यक्रम मूल कार्यक्रमका रुपमा रहेको छ । यसको कार्यान्वयनबाट साबिकको भन्सार दर र आयमा ठूलो मात्रामा कटौती आईरहेको छ । साथै थप प्रतिबद्धताको कार्यान्वयनबाट राजस्वमा थप कमी आउने पक्का छ । खासगरी नेपाल जस्ता अतिकम विकसित सदस्य मुलुकहरू जसको राजस्व भन्सारमाथि निकै आधारित छ, तिनलाई यो व्यवस्थाले राजस्व क्षती बढी पुर्याउने संभावना छँदैछ ।

साफ्टाको बडापत्र (Charter) को Article 11 Special and Differential Treatment for LDCs सम्बन्धी उपधारा (e) मा TLP को कार्यान्वयनबाट अल्पविकसित मुलुकहरूको भन्सार राजस्वमा हुने क्षति वा पर्ने नकारात्मक असरलाई सम्बोधन देहायको व्यवस्था गरिएको छ ।

The Contracting States recognize that the Least Developed Contracting States may face loss of customs revenue due to the implementation of the Trade Liberalisation Programme under this Agreement. Until alternative domestic arrangements are formulated to address this situation, the Contracting States agree to establish an appropriate mechanism to compensate the Least Developed Contracting States for their loss of customs revenue. This mechanism and its rules and regulations shall be established prior to the commencement of the Trade Liberalisation Programme (TLP)."

माथि उल्लिखित साफ्टाको बडापत्र (Charter) को Article 11 अनुसार साफ्टा सम्झौताले मालदिभ्स र अन्य अतिकम विकसित मुलुकहरूलाई भन्सार कटौतीबाट पर्ने जाने असरलाई क्षतिपूर्ति गर्न Revenue Compensation Mechanism (RCM) स्थापना गर्ने कुरा गरेको छ । तर यो विशेष व्यवस्था सम्झौता लागू भएको केवल ५ वर्षको अवधीका लागि गरिएको थियो ।

त्यसका अतिरिक्त अतिकम विकसित मुलुक भएका नाताले नेपाल जस्तो देशले विगतमा पाई आएका कतिपय सौविध्यता प्राप्त सुविधा गुमाउनु पर्ने स्थिती रहयो । नेपालले भारतीय बजारमा पाईआएको सरहको सुविधा साफ्टाको कारणले अन्य मुलुकले पनि भारतको बजारमा वस्तु निर्यात गर्दा पाउने भएकाले नेपाल जस्ता मुलुकको वस्तुले विगतमा पाएको विशेष सुविधामा ह्रास (Preferencial Erosion) निम्त्याएको छ ।

परिच्छेद - ५

द्विपक्षीय व्यापार सम्झौता र नेपालको प्रतिवद्धता

५.१ नेपाल-भारत व्यापार सम्झौतामा भएका व्यवस्था

नेपाल र भारत बीच व्यापार सदियौं काल अघिदेखि हुँदै आएको इतिहास छ । नेपालको आयात निर्यातमा पछिल्ला वर्षहरूमा भारतको हिस्सा करिब ६५ प्रतिशत रहेको छ । नेपाल भारत बीच हुने व्यापारलाई यी दुई देशबीच भएको द्विपक्षीय वाणिज्य सन्धीले संचालन गर्दछ । पछिल्लो समयमा सन् २००९ मा भएको उक्त सन्धी हाल कार्यान्वयनमा छ ।

सन् १९७८ मा दुई देश बिचको बाणिज्य सन्धीमा गरिएको संसोधन सम्बन्धी ब्यवस्थाका आधारमा भारतले नेपालमा निर्यात गर्दा कृषिमा आधारित भारतीय वस्तुहरूलाई शून्य भन्सार दरमा बजार पहुँचको सुविधा पाउँदै आएको थियो । यो भनेको त्यस्ता वस्तु भारतबाट आयात हुँदा भन्सार नलाग्ने भनिएको हो ।

नेपालले हालसम्म एक मात्र देशसँग खुला व्यापार सम्झौता (Free Trade Agreement- FTA) गरेको छ । त्यो भारतसँग मात्र गरिएको छ । सोको पछिल्लो संस्करण अहिले प्रभावी छ । नेपाल-भारत बिच भएको वाणिज्य सन्धी २००९ मा कूल १२ वटा दफाहरु छन् । सो मध्ये नेपालको राजस्व परिचालनलाई प्रभाव पार्ने प्रकृतिको ३ वटा दफाहरु छन्:

Both the Contracting Parties shall accord unconditionally to each other treatment no less favourable than that accorded to any third country with respect to (a) customs duties and charges of any kind imposed on or in connection with importation and exportation, and (b) import regulations including quantitative restrictions (ARTICLE III).

The Contracting Parties agree, on a reciprocal basis, to exempt from basic customs duty as well as from quantitative restrictions the import of such primary products as may be mutually agreed upon, from each other (ARTICLE IV).

With a view to facilitating greater interchange of goods between the two countries, the Government of Nepal shall endeavour to exempt, wholly or partially, imports from India from customs duty and quantitative restrictions to the maximum extent compatible with their development needs and protection of their industries (ARTICLE VI, Treaty of Trade 2009)

नेपाल-भारत वाणिज्य सन्धीको माथि उल्लिखित प्रावधान मूलतः धारा ४ बमोजिम भारतबाट हुने कृषिजन्य वस्तुको आयातमा नेपालले शून्य भन्सार महसुल दरको

सुविधा दिएको छ । अर्थात त्यस्ता भारतीय वस्तुहरूलाई नेपालभित्र प्रवेश गर्दा शून्य भन्सार दर लागू हुन्छ ।

५.२ नेपाल-चीन व्यापारमा गरिएका व्यवस्था

आर्थिक ऐन २०५७ को अनुसूची १ को दफा १९ को खण्ड (व) मा व्यवस्था गरिए बमोजिम गणतन्त्र चीनको स्वशासित क्षेत्र तिब्बत हुँदै नेपालमा आयात हुने कृषिजन्य वस्तुहरूलाई समेत शून्य भन्सार महसुल दरको सुविधा दिन एकतर्फी रूपमा सुरु गरियो । यस सम्बन्धी थप विवरण अनुसूची ९ मा प्रस्तुत छ । यस्तो व्यवस्था यस पूर्व भारतलाई मात्रै दिइएको थियो ।

५.३ भारत र चीन दुवैतर्फ गरिएका व्यवस्था

१. कृषि सुधार शुल्क (Agriculture Reform Fee- ARF) सम्बन्धी व्यवस्था

आर्थिक ऐन २०५७ को दफा ४ बमोजिम भारत तथा गणतन्त्र चीनको स्वशासित क्षेत्र तिब्बत हुँदै नेपालमा आयात हुने कृषिजन्य वस्तुहरूमा कृषि सुधार शुल्क ५ प्रतिशतका दरले उठाउन प्रारम्भ गरियो । यस सम्बन्धी थप विवरण अनुसूची १० मा प्रस्तुत छ ।

यसबीच नेपालले त्यस्ता कृषि उपजहरूमा विगतमा आ.व. २०५७/५८ देखि ५ प्रतिशतका दरले कृषि सुधार शुल्क लगाउँदै आएकोमा आर्थिक ऐन २०७८ ले केही संशोधन गरेको छ । यसअनुसार सो मध्ये केही वस्तुहरूमा ५ प्रतिशत र केही वस्तुहरूमा ९ प्रतिशतका दरले कृषि सुधार शुल्क लगाइएको छ । यस बमोजिम २१३ वटा कृषि उपज वस्तुहरूमा ९ प्रतिशत र १७२ वटा कृषिउपज वस्तुहरूमा ५ प्रतिशत का दरले कृषि सुधार शुल्क लगाउने गरी परिवर्तन गरिएको छ । हाल कायम यस सम्बन्धी विस्तृत व्यवस्था अनुसूची ३ मा प्रस्तुत छ ।

२. शून्य भन्सार दरको व्यवस्था

नेपाल भारत वाणिज्य सन्धीको प्रावधान अनुरूप भारतबाट हुने कृषिजन्य वस्तुको आयातमा नेपालले दिएको शून्य भन्सार महसुल दरको सुविधा सरह लागु छ ।

५.४ भावि व्यापार सम्झौता

५.४.१ बाँग्लादेशसँग सौविध्यपूर्ण व्यापार सम्झौता (Preferential Trade Treaty-PTA)

अहिले केही प्रस्तावित द्धिपक्षिय व्यापार सम्झौताहरु प्रक्रियामा रहेका छन् । आगामी दिनहरुमा आयातमा दिनु पर्ने भन्सार सुविधा सम्बन्धी प्रतिबद्धता नेपालमाथी सृजना गर्ने प्रकृतीका विषयहरुमध्ये बाँग्लादेशसँग सौविध्यपूर्ण व्यापार सम्झौता एक प्रमुख हो । बाँग्लादेशले सन् २०१८ देखि सौविध्यपूर्ण व्यापार सम्झौताको प्रस्ताव नेपालसमक्ष राखेको छ । यसमाथि पटक पटक छलफल र कागजात आदानप्रदान भईरहेको छ । यो टुँगो लागेपछि नेपालको राजस्वमाथि थप दबाब सृजना गर्ने नै छ ।

५.४.२ बाँग्लादेश, भुटान, भारत र नेपाल (Bangladesh, Bhutan, India and Nepal- BBIN Initiative)

दक्षिण एशियामा यो उपक्षेत्रिय पहलकदमी हाल विकास हुने क्रममा छ । दक्षिण एशियाका उल्लिखित ४ देशको संलग्नतामा शुरु गरिएको यो पहलकदमी अन्तर्गत Motor Vehicle Agreement (MVA) माथि १५ जून २०१५ मा हस्ताक्षर सम्पन्न भयो । तर उक्त सम्झौतामा भुटानले सहभागिता जताएको छैन । तथापी यो सम्झौता केवल Connectivity विषय सम्बन्धी रहेको छ । यसको अतिरिक्त उक्त ४ देशहरु बिच खुला व्यापार (Open Trade) सम्बन्धी अर्को विषय हाल वार्ता र सम्झौताको क्रममा रहेको छ । यसका लागि एक Trade Negotiation Committee (TNC) ले काम गरिरहेको अवस्था छ । यो टुँगो लागेपछि अवश्य नेपालको प्रतिबद्धता बमोजिम मुलुकको राजस्वमाथि थप दबाब पर्ने नै छ ।

परिच्छेद - ६

विश्व व्यापार सम्झौतामा नेपालको प्रतिवद्धताबाट राजस्वमा परेको नतिजा विश्लेषण

६.१. कृषिजन्य वस्तुतर्फ

१. छिमेकी मुलुकहरूसँग तुलना गर्दा नेपालले कृषि वस्तुको आयातमा लगाएको भन्सार कर (Applied Rate) दर न्यून देखिन्छ । तल प्रस्तुत तालिका नं. ६ बमोजिम कृषिजन्य वस्तुमा लगाईएको यस्तो कर दर भारतको ३४ प्रतिशत, बाँग्लादेशको १७.५ प्रतिशत, श्रीलंकाको २७.४ प्रतिशत र भुटानको ४१.९ प्रतिशत रहेको देखिन्छ । केवल पाकिस्तान र माल्दिभ्सले कृषिजन्य वस्तुमा लगाएको भन्सार कर नेपालले लगाएको भन्दा सीमान्त दरमा न्यून देखिन्छ । पाकिस्तान र माल्दिभ्सले लगाएको यस्तो करको दर क्रमशः १३.५ र १०.८ प्रतिशत रहेको पाईन्छ ।

समग्रमा भन्नु पर्दा कृषितर्फको औसत भन्सार दरका सम्बन्धमा नेपालले प्रतिवद्धता गरेको ४१.१ प्रतिशत र लागू भएको १४.९ प्रतिशत बिच कूल २६.२ प्रतिशत “खेलन मिल्ने मैदान” (Level Playing Field) उपयोग गर्न बाँकी नै छ ।

तालिका नं. ६: सार्क देशहरूको डब्लुटिओ सँगको प्रतिवद्धता र कार्यान्वयन (प्रतिशतमा)

क्र.स.	देश	क्षेत्र	प्रतिवद्धताको दर (Bound Rate)	लागू भएको MFN दर (Applied Rate)	कैफियत
१	नेपाल	कृषि	४१.१	१४.९	२००४ मा प्रवेश
		गैर-कृषि	२३.७	११.८	
२	भारत	कृषि	११३.१	३४	WTO को स्थापनासँगै १९९५ देखिसदस्य
		गैर-कृषि	३६	११.९	
३	बांग्लादेश	कृषि	१८६.१	१७.५	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	३७.८	१३.४	
४	पाकिस्तान	कृषि	९६.२	१३.५	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	५५.१	११.९	
५	श्रीलंका	कृषि	५०.१	२७.४	WTO को स्थापनासँगै १९९५ देखि सदस्य
		गैर-कृषि	२२.३	६.४	
६	भुटान	कृषि	—	४१.९	WTO को सदस्य नभई सकेकोले Bound Rate नभएको ।
		गैर-कृषि	—	१८.९	
७	अफगानिस्तान	कृषि	३३.८	—	२०१६ मा प्रवेश गरेको तर Applied Rate अनुपलब्ध
		गैर-कृषि	गैर-कृषि	१०.१	
८	माल्दिभ्स	कृषि	कृषि	४४.७	WTO को स्थापनासँगै १९९५ देखिसदस्य
		गैर-कृषि	गैर-कृषि	३५.५	

श्रोत: https://www.wto.org/english/ko/Tariff_Profiles मा उपलब्ध तथ्यांकका आधारमा अध्ययनकर्ताबाट तयार ।

६.२ गैर कृषिजन्य वस्तुतर्फ

१. यहाँ गैर कृषिजन्य वस्तुतर्फ दक्षिण एशियाली मुलुकहरूले गरेका प्रतिवद्धताको परिपालनाको अवस्थालाई केलाईएको छ । माथि दिईएको तालिका नं. ६ अनुसार दक्षिण एशियामा अन्य मुलुकहरूसँग तुलना गर्दा सबैभन्दा न्यून आयात कर लगाएको मुलुकको कोटीमा नेपाल परेको देखिन्छ । विश्व व्यापार संगठनसँग गरेको यस्तो प्रतिवद्धताको औसत दर २३.६ प्रतिशत भएपनि व्यवहारमा ११.८ प्रतिशत रहेको छ । यस्तो औसत कर दर नेपालभन्दा अधिक लगाउने मुलुकको सूचीमा भारत, बांग्लादेश, पाकिस्तान, भुटान र माल्दिभ्स छन् । ती मुलुकहरू मध्ये गैर कृषिजन्य वस्तुतर्फ भारतले ११.९ प्रतिशत, बांग्लादेशले १३.४ प्रतिशत, पाकिस्तानले ११.९ प्रतिशत, भुटानले १८.९ प्रतिशत र माल्दिभ्सले १३.३ प्रतिशत औसत कर लगाएको देखिन्छ । नेपालभन्दा कम यस्तो औसत कर लगाउने एक मात्र मुलुक श्रीलंकाले ६.४ प्रतिशत कर लगाएको पाईन्छ ।

२. समग्रमा केलाउँदा गैर कृषितर्फको औसत कर दरका सम्बन्धमा विश्व व्यापार संगठनसँग नेपालले प्रतिवद्धता गरेको २३.७. प्रतिशत र लागू भएको ११.८ प्रतिशत

बिच कूल ११.९ प्रतिशत उपयोग गर्न सकिने “खेलन मिल्ने मैदान” (Level Playing Field) नेपालका लागि अझै उपलब्ध छ । विश्व व्यापार संगठनसँग कृषिजन्य र गैर कृषिजन्य वस्तु दुवैतर्फ तुलनात्मक रुपमा दक्षिण एशियाका छिमेकी मुलुकहरु भन्दा नेपालले बढी औसत प्रतिवद्धता (Commitment) गरेको देखिन्छ ।

३. नेपालले विश्व व्यापार संगठनसँग कृषिजन्य र गैर कृषिजन्य वस्तु दुवैतर्फ तुलनात्मक रुपमा दक्षिण एशियाका छिमेकी मुलुकहरु भन्दा बढी औसत प्रतिवद्धता (Commitment) गरेको मुलुकका रुपमा देखिन्छ । त्यसैगरी, विश्व व्यापार संगठनसँग यस पूर्व गरेको प्रतिवद्धतालाई व्यवहारमा उतार्ने सन्दर्भमा पनि कृषिजन्य र गैर कृषिजन्य वस्तु दुवैतर्फ उक्त छिमेकी मुलुकहरु भन्दा तुलनात्मक रुपमा औसत कम भन्सार कर लगाएको तथ्य माथिको तथ्यांकिय विश्लेषणबाट पुष्टि हुन्छ । सालाखाला अफगानिस्तान बाहेक अन्य मुलुकहरुले नेपालभन्दा कम प्रतिवद्धता गरेको र नेपालभन्दा अधिक आयात कर लगाएको तथ्य भेटिन्छ । मूलतः यसले गर्दा नेपालको राजस्व परिचालन क्षमतामा ह्रास निम्त्याएको छ ।

६.३ दुवै खाले वस्तुतर्फ

कृषि र गैर कृषितर्फका वस्तुहरुमा समग्रमा परेको असर र प्रभावलाई केलाउने क्रममा तलको तालिका नं. ७ ले नेपालको विश्व व्यापार संगठनमा प्रवेशको अघि र पछिको अवस्थालाई हेरिएको छ । यस सन्दर्भमा व्यापार र राजस्वमा परेको असर र प्रभाव गणना गरिएको छ । सो संगठनमा प्रवेश गर्नु ५ वर्ष पूर्व र पश्चात उत्पन्न अवस्थालाई तुलना गर्दा आ.व.२०५६/५७ मा नेपालको कूल राजस्वमा भन्सारको योगदान २५.२१ प्रतिशत रहेकोमा आ.व.२०६०/६१ मा सो अनुपात २४.९६ रहेको थियो । यस अर्थमा प्रवेश पूर्वको पछिल्लो ५ वर्षको अवधिमा कूल राजस्वमा भन्सारको योगदान वार्षिक सरदर २४.८७ रह्यो । तर विश्व व्यापार संगठनमा नेपालको प्रवेश पश्चात सो अनुपातमा क्रमश गिरावट आएको देखिन्छ । आ.व.२०६२/६३ मा सो अनुपात २१.२३ रहेको थियो भने आ.व.२०६६/६७ मा १९.७९ रह्यो । नेपालको प्रवेश पश्चातको पहिलो ५ वर्षको अवधिमा कूल राजस्वमा भन्सारको योगदान वार्षिक सरदर २४.८७ रह्यो सो अनुपातमा वार्षिक १९.६६२ मात्रै रह्यो ।

तालिका नं. ७: नेपाल WTO मा प्रवेश पूर्व र पश्चात कूल व्यापार र राजस्वमा परेको असर (रकम करोडमा)

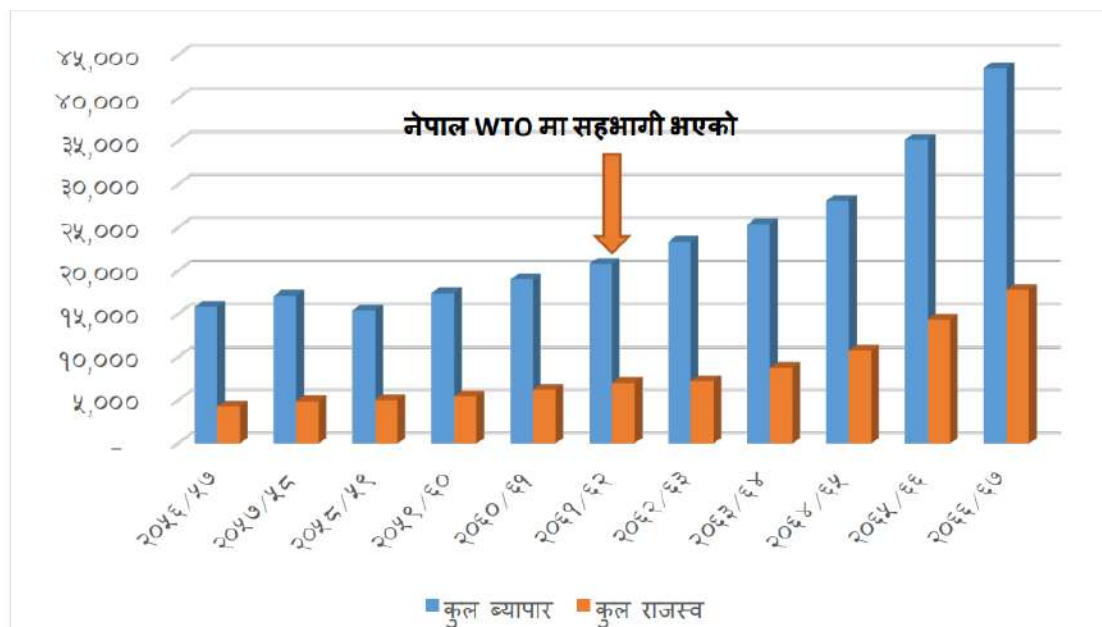
आर्थिक वर्ष	कूल व्यापार	कूल राजस्व	भन्सार महसुल	कूल राजस्वमा भन्सारको प्रतिशत	कैफियत
२०५६/५७	५५,८३२.७६	४२८९.३७	५०८५.३३	२५.२१	
२०५७/५८	५७,५३४.५३	४८८९.३८	५२५५.२१	२५.६७	
२०५८/५९	५५,४३३.३८	५०४४.६६	५२६५	२५.०८	
२०५९/६०	५७,४२८.२७	५४५३.८९	५२७८.३२	२३.४४	
२०६०/६१	५९,०१८.७८	६२३३.५	५५५५.४८	२४.९६	
२०६१/६२	२०,८५७.९३	७०५२.२७	५५७०.५६	२२.३९	नेपाल WTO मा गएको वर्ष
२०६२/६३	२३,४०५.४४	७२२८.५९	५५३४.४	२५.२३	
२०६३/६४	२५,४०७.७७	८७७५.२५	५६७०.७६	५९.०५	
२०६४/६५	२८,५२०.४२	५०७६२.२५	२५०६.२४	५९.५७	
२०६५/६६	३५,२५६.७५	५४३४७.४५	२६७९.२९	५८.६७	
२०६६/६७	४३,५५५.९२	५७७९९.०९	३५२५.८९	५९.७९	

श्रोत: नेपाल राष्ट्र बैंक र अर्थ मन्त्रालयबाट उपलब्ध तथ्यांकका आधारमा अध्ययन टोलीले तर्जुमा गरेको, २०२२ ।

माथि तालिका नं. ७ ले देखाएको तथ्यांकलाई ग्राफमा तलको चित्र नं. १ ले नेपालको विश्व व्यापार संगठनमा प्रवेश पूर्व र पश्चात व्यापार र भन्सार राजस्वमा देखिएको अवस्थालाई तुलना गरी झल्काईएको छ । यसबाट पनी प्रवेश पश्चात नेपालको व्यापारको अनुपातमा तिव्र वृद्धी भएको छ । तथापी सो वृद्धीको तुलनामा निकै कम गतीमा भन्सार राजस्वमा

वृद्धी भएको देखिन्छ । यसबाट उक्त अवधीमा भन्सार राजस्व वृद्धीमा परेको चापलाई दर्शाउँछ ।

चित्र नं. १: नेपाल WTO मा प्रवेश अघि र पछि कुल व्यापार र राजस्व संकलन (रु.करोडमा)



श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

माथि देखिएको प्रभाव मूलतः विश्व व्यापार संगठनमा प्रवेश गर्दा नेपालले गरेको प्रतिवद्धताको कारणले भएको हो । किनकी प्रवेश पश्चात नेपालले प्रतिवद्धता कार्यान्वयन गर्न अघि सारेको कार्ययोजना लागू गर्न प्रारम्भ गरेको थियो ।

परिच्छेद - ७

साफ्टा व्यापार सम्झौतामा नेपालको प्रतिवद्धताबाट राजस्वमा परेको नतिजा विश्लेषण

७.१ कर (Tariffs) सम्बन्धी व्यवस्था

१. माथि तालिका नं. ४ बमोजिम २०१५ जुलाईमा ईस्लामाबादमा बसेको Committee of Expert (COE) को बैठकले Trade Liberalization Program (TLP) का सम्बन्धमा नेपालले सन् २०३० सम्ममा भन्सार महसूल दर ० देखि ५ प्रतिशतमा ओराल्ने भनि नेपाली पक्षले Provisional प्रतिवद्धता गरेको छ । तथापी यस सम्बन्धमा नेपालले हालसम्म त्यसलाई औपचारिक रूपमा ग्रहण गरेको (Confirm) गरेको देखिएन । राजस्व र व्यापारमा प्रभाव पार्ने प्रस्तुत विषयमा नेपालको धारणा स्पष्ट हुन बाँकी रहेको अर्थात अस्पष्टता कायमै रहेको देखियो ।
२. माथी बुँदा १ अनुसार बमोजिम २०१५ मा ईस्लामाबादमा Committee of Expert (COE) बैठकले Trade Liberalization Program (TLP) का सम्बन्धमा नेपालले सन् २०३० सम्ममा भन्सार महसूल दर ० देखि ५ प्रतिशतमा ओराल्ने निर्णय गरेको छ । तर हालसम्म सो बमोजिम नेपालले साफ्टा सम्बन्धी छुट सुविधा कुनै आर्थिक ऐनमा उल्लेख गरेको वा कार्यान्वयन गर्न बाँकी रहेको देखियो ।
३. तल दिईएको तालिका नं. ८ मा प्रस्तुत Trade Liberalization Program (TLP) अन्तर्गत साफ्टा छुट सुविधा दिनेगरी सालवसाली जारी हुने आर्थिक ऐनले पहिलो पटक आयातमा साफ्टा छुट सुविधाको व्यवस्था गरिएको देखिन्छ । यसअनुसार २०६२ साल पुष १७ मा निम्नबमोजिम भन्सार महसूल दरमा विभिन्न ५ वटा दरमा आँशिक छुट दिने व्यवस्था आर्थिक ऐन, २०७८ को अनुसूची १ को दफा ६ ले गर्यो । सोमध्ये घटीमा ५ प्रतिशत र बढिमा ११.२५ प्रतिशतसम्म भन्सार लाग्ने व्यवस्था गरिएको थियो ।

तालिका नं.८: साफ्टा लागू हुँदा पहिलो पटक २०६२ पुष १७ मा कायम भन्सार महसूल दर

भन्सार महसूल दर (प्रतिशत)	सार्क मुलुकहरुबाट आयात गर्दा लाग्ने भन्सार महसूल दर (प्रतिशत)
५	५
१०	६
१५	७.२५
२५	९.५०
३५	११.२५
४०	११.२५
६०	११.२५

श्रोत : आर्थिक ऐन, २०७८, नेपाल सरकार ।

४. तालिका नं. ९ मा प्रस्तुत Trade Liberalization Program (TLP) बमोजिम साफ्टा छुट सुबिधा दिनेगरी सालवसाली आउने आर्थिक ऐनले ब्यबस्था गरेअनुसार थप केही माल बस्तुमा निम्नबमोजिम भन्सार महसुल दरमा आंशिक छुट दिने व्यवस्था आर्थिक ऐन, २०७८ को अनुसूची १ को दफा ७ ले गरेको छ । यस अनुसार सार्क मुलुकहरुबाट हुने आयातमा विभिन्न ७ वटा दरमा भन्सार महसूलमा छुट दिने व्यवस्थाहरु गरेको देखिन्छ । उक्त व्यवस्था बमोजिम ५ देखि ३० प्रतिशतसम्म यस्तो छुट सुविधा दिने गरिएको देखियो ।

तालिका न.९: साफ्टा लागू भएपछी दोश्रो पटक २०६७ कार्तिकमा कायम गरिएको भन्सार महसुल दर

भन्सार महसुल दर (प्रतिशत)	सार्क मुलुकहरुबाट आयात गर्दा भन्सार महसुलदर (प्रतिशत)
५	५
१०	९
१५	१४
२०	१८.५०
२५	२२
३०	२७.५०
६०	३०

श्रोत : आर्थिक ऐन, २०७८ नेपाल सरकार ।

उल्लिखित पृष्ठभूमिमा SAFTA को कार्यान्वयनबाट विगत ३ वर्षमा नेपालमा भएका आयातबाट प्राप्त राजस्वमा निम्नानुसार कमी आएको देखियो ।

५. नेपालले SAFTA सुविधा अन्तर्गत आयातबाट राजस्वमा परेको असरलाई तल तालिका नं.१० मा प्रस्तुत गरिएको छ । यस तालिका बमोजिम आ.व.२०७५/७६ मा कूल आयात रु.१४ खर्व १८ अर्व ५३ करोड ५० लाख भएकोमा साफ्टा सुविधाबाट रु.५४ अर्व ५८ करोड १० लाख बराबरको वस्तुहरु आयात भएको छ । आ.व. २०७६/७७ मा कूल आयात ११ खर्व ९६ अर्व ७९ करोड ९० लाख भएको छ भने साफ्टा सुविधाबाट रु.४४ अर्व ९८ करोड

५० लाख बराबरको वस्तुहरु आयात भएको छ । त्यस्तै आ.व.२०७७/७८ मा कूल आयात रु.१५ खर्व ३९ अर्व ८३ करोड ७० लाखको भएकोमा साफ्टा सुविधा अन्तर्गतको रु.७८ अर्व ७६ करोड बराबरको वस्तुहरु आयात भएको देखिन्छ । यसरी हेर्दा उक्त अवधीमा साफ्टा सुविधाबाट हुने आयातमा क्रमशः तिव्र वृद्धी हुँदै आएको पाईयो ।

साफ्टा सुविधा अन्तर्गत आयातमा तिव्र वृद्धी भएतापनि राजस्वमा गिरावट आईरहेको देखियो । आ.व. २०७५/७६ मा राजस्वमा रु.४ अर्व ३७ करोड ३० लाख क्षती भएको छ भने आ.व.२०७६/७७ मा रु.३ अर्व ५४ करोड ४० लाख क्षती भएको छ । तसस्तै आ.व.२०७७/७८ मा रु.५ अर्व ७१ करोड ७० लाख राजस्व क्षती भएको छ । आ.व.२०७५/७६ को तुलनामा आ.व.२०७६/७७ मा राजस्वको घटेको देखिए पनि आ.व.२०७६/७७ मा आ.व.२०७५/७६ को तुलनामा कोभिड १९ को कारणले समग्र आयात नै घटेको हुनाले राजस्व क्षतीमा महामारीले अर्थतन्त्रमा आएको संकुचन समेत जिम्मेवार रहेको देखिन्छ । तर आ.व.२०७७/७८ मा विगत दुई आ.व.को तुलनामा आयात बढेको र साफ्टा छुटको कारणले राजस्व क्षती बढेको देखिन्छ ।

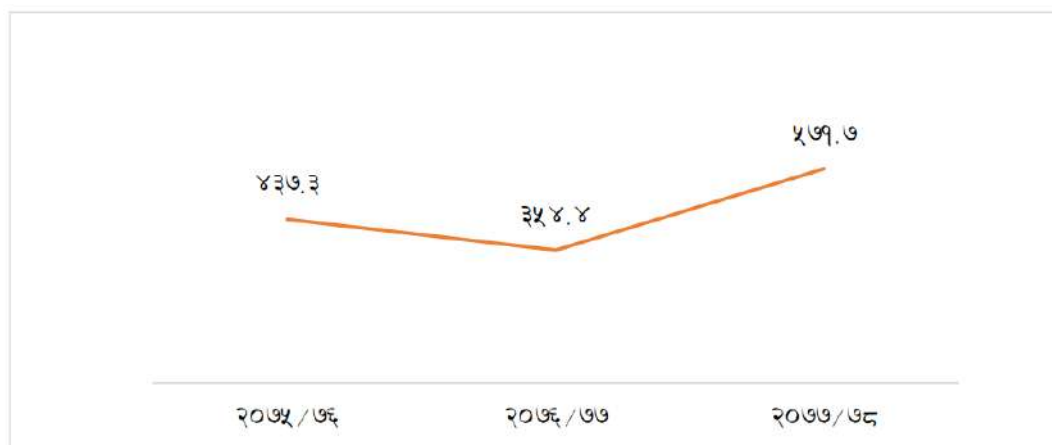
तालिका नं.१०: साफ्टा छुट सुविधाबाट राजस्वमा भएको क्षति (रु. करोडमा)

आ.व.	कूल आयात रु.	SAFTA आयात रु.	राजस्व कमी			कूल कमी रु.	कूल आयातमा SAFTA आयातको अंश (प्रतिशत)
			भन्सार महसुल रु.	अन्तःशुल्क रु.	मू. अ.कर रु.		
२०७५/७६	५४५,८५३.५०	५,४५८.५०	३८६.६०	४८.३०	२.४०	४३७.३०	३.८५
२०७६/७७	५५९,६७९.९०	४,४९८.५०	३५२.४०	३९.५०	२.९०	३९४.४०	३.७६
२०७७/७८	५५३,९८३.७०	७,८७६.००	५०५.००	६५.८०	४.९०	५७५.७०	५.५५

श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

उक्त ३ वर्षहरुमा भएको राजस्व क्षतीलाई तुलना गर्दा आ.व.२०७५/७६ को तुलनामा आ.व.२०७६/७७ मा राजस्वमा भएको क्षती झरेको तर आ.व.२०७६/७७ को तुलनामा आ.व. २०७७/७८ मा राजस्व क्षतीको ग्राफ तिव्र गतीमा उक्लेको देखियो ।

चित्र नं. २: साफ्टा सुविधाको कारण राजस्वमा भएको क्षति (रु. करोडमा)



श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

६. साफ्टा छुटको कारणले माथी प्रस्तुत गरिएझैं राजस्वमा भएको क्षतीसंग सम्बद्ध आयातित वस्तुहरूलाई उपयोगीतालाई विश्लेषण गर्दा तिनीहरूको प्रकृति ३ खाले देखियो । तीमध्ये कतिपय पूंजीगत लगानी, कतिपय उपभोग्य वस्तु र कतिपय मध्यवर्ती वस्तु रहेको देखिन्छ । तिनीहरूको आकार बमोजिम प्रत्येकको असर फरक फरक भेटियो । यससम्बन्धी विवरण तलको तालिका नं. ११ मा प्रस्तुत गरिएको छ ।

तालिका नं.११: साफ्टाको कारणले राजस्वमा आएको कमी र आयातित वस्तुको प्रकृती (रु.करोडमा)

Goods Type	2075/76		2076/77		2077/78		Remarks
	Revenue Loss (RS)	Share %	Revenue Loss (RS)	Share %	Revenue Loss (RS)	Share %	
Capital Goods	31.30	7.17	32.20	9.08	51.00	8.92	
Consumer Goods	46.90	10.73	45.50	12.85	67.20	11.76	
Intermediate Goods	359.10	82.10	276.70	78.07	453.50	79.32	
Total	437.30	100.00	354.00	100.00	571.70	100.00	

श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले BEC Rev 5 को आधारमा गणना तथा तर्जुमा गरेको, २०७८ ।

माथिको तालिका नं. ११ मा के कस्ता प्रकृतिका आयातित वस्तुमा साफ्टा छुटको कारणले के कति राजस्व नोक्सानी भएको छ त्यसलाई दर्शाउँछ । आ.व.२०७५/७६ मा capital goods बाट रु.३१ करोड ३० लाख राजस्व नोक्सानी भएको छ भने यसको अंश भएको कूल राजस्व क्षतीमा ७.१७ प्रतिशत रहेको छ । त्यस्तै consumer goods को आयातबाट रु.४६ करोड ९० लाख राजस्व क्षती भएको छ भने यसको अंश कूल राजस्व क्षतीमा १०.७३ प्रतिशत

रहेको छ । त्यसैगरी intermediate goods को आयातबाट रु.३ अर्ब ५९ करोड १० लाख राजस्व नोकसानी भएको छ भने यसको अंश कुल कूल राजस्व क्षतीमा ८२.१० प्रतिशत रहेको छ । समष्टिगत रुपमा हेर्दा आ.व.२०७५/७६ मा साफ्टा छुट सुविधाको आयातबाट रु.४ अर्ब ३७ करोड ३० लाख राजस्व क्षती भएको देखिन्छ । वस्तुगत विश्लेषण गर्दा सबैभन्दा बढी क्षती गर्ने प्रकृतीको वस्तु intermediate goods रहेको देखियो ।

आ.व.२०७६/७७ तर्फ हेर्दा capital goods को आयातबाट रु.३२ करोड २० लाख राजस्व क्षति भएको छ भने यसको अंश कूल राजस्व क्षतीमा ९.०८ प्रतिशत रहेको छ । त्यस्तै consumer goods को आयातबाट रु.४५ करोड ५० लाख राजस्व नोकसानी भएको छ भने यसको अंश १२.८५ प्रतिशत रहेको छ । त्यसैगरी intermediate goods को आयातबाट रु.२ अर्ब ७६ करोड ७० लाख राजस्व क्षती भएको छ भने यसको अंश कूल राजस्व क्षतीमा ७८.०७ प्रतिशत रहेको छ । समष्टिगत रुपमा हेर्दा आ.व.२०७६/७७ मा साफ्टा सुविधाको आयातबाट रु.३ अर्ब ५४ करोड राजस्व नोकसानी भएको छ । वस्तुगत विश्लेषण गर्दा सबैभन्दा बढी क्षती गर्ने प्रकृतीको वस्तु intermediate goods रहेको देखियो ।

आ.व.२०७७/७८ मा capital good को आयातबाट रु.५१ करोड राजस्व नोकसानी भएको छ भने यसको अंश ८.९२ प्रतिशत रहेको छ । त्यस्तै consumer goods को आयातबाट रु.६७ करोड २० लाख राजस्व नोकसानी भएको छ भने यसको अंश ११.७६ प्रतिशत रहेको छ । त्यसैगरी intermediate goods को आयातबाट रु.४ अर्ब ५३ करोड ५० लाख राजस्व नोकसानी भएको छ भने यसको अंश ७९.३२ प्रतिशत रहेको छ । समष्टिगत रुपमा हेर्दा आ.व.२०७७/७८ मा साफ्टा सुविधाको आयातबाट रु.५ अर्ब ७१ करोड ७० लाख राजस्व नोकसानी भएको छ । वस्तुगत तुलना गर्दा सबैभन्दा बढी क्षती गर्ने प्रकृतीको वस्तु intermediate goods रहेको देखियो । माथीका ३ आर्थिक वर्षहरुमा भएका उल्लिखित क्षतीहरुको वस्तुगत तुलना गर्दा सबै वर्षहरुमा साफ्टा सुविधा उपभोग गर्दै सबैभन्दा ठूलो राजस्व क्षति पुर्याउने कारक वस्तु intermediate goods नै रहेको देखियो । Intermediate goods मा सामान्यतया उपभोग्य वस्तुहरु पर्ने गर्छन् जस्को आयातलाई शोधनान्तर खातालाई सन्तुलित राख्ने नजरबाट अर्थतन्त्रका लागि सबैभन्दा हानिकारक मान्ने गरिन्छ ।

७.२ संवेदनशील वस्तुको सूची सम्बन्धी व्यवस्था

१. नेपालको तुलनात्मक लाभको वस्तु अन्य मुलुकको संवेदनशील वस्तुको सूचीमा राख्ने र अन्य मुलुकको तुलनात्मक लाभको वस्तु नेपालको संवेदनशील वस्तुको सूचीमा राख्ने गरेको

देखियो । यसले गर्दा हालसम्मको प्रवृत्तिमा साफ्टा क्षेत्रभित्र अन्तर मुलुक व्यापार बढ्ने र लगानी बढ्ने संभावना न्यून रहेको पाईयो ।

२. माथि तालिका नं.११ बमोजिम २०१५ जुलाईमा ईस्लामाबादमा बसेको Committee of Expert को बैठकले नेपालले सन् २०३० सम्ममा संवेदनशील सूचीमा वस्तुको संख्या हालको ९३२ बाट ५०० मा ओराल्ने तथा भन्सार महसूल दर ० देखि ५ प्रतिशतमा ओराल्ने भनि नेपाली पक्षको समेतको प्रतिवद्धतामा नेपालले हालसम्म त्यसलाई औपचारिक रुपमा ग्रहण गरेको (Confirm) गरेको देखिएन । राजस्व र व्यापारमा प्रभाव पार्ने प्रस्तुत विषयमा नेपालको धारणा स्पष्ट हुन बाँकी अर्थात अस्पष्टता देखियो ।
३. साफ्टामा संवेदनशील वस्तुको लामो सूची राखेको भनेर नेपाल अन्य व्यापार साझेदार मुलुकहरुको दबाबमा छ । सो सूचीलाई नेपालले घटाउनु पर्ने भन्ने आग्रह छ । तलको तालिका नं.१२ ले नेपालको संवेदनशील वस्तुको सूची र यसको साझेदार मुलुकहरुको व्यापारमाथि परेको असरलाई दर्शाउँछ । यस बमोजिम नेपालको उक्त सूचीको सबैभन्दा बढी असर परेका मुख्य देशहरु क्रमशः बाँग्लादेश, भारत र पाकिस्तान देखिन्छ । सो अनुसार उक्त मुलुकहरुबाट हुने कूल आयातित वस्तुको क्रमशः ७४.७०, ६०.२५ र ४४.२३ प्रतिशत वस्तु नेपालको संवेदनशील सूचीमा परेको देखियो । त्यस्तै नेपालको कूल अन्तराष्ट्रिय व्यापारको करीब ६५ प्रतिशत हिस्सा ओगट्ने भारतका झण्डै ३७८३ वटा ६ डिजिटका वस्तुहरु सो संवेदनशील सूचीमा परेको भेटियो । यस अवस्थामा नेपालले संवेदनशील सूचीमा हेरफेर गर्ने सम्बन्धी निर्णय गर्नु पूर्व गम्भीर अध्ययन हुन पर्ने तर यसतर्फ ठोस अध्ययन हालसम्म भएको देखिएन ।

तालिका नं.१२: नेपालको संवेदनशील सूचीले समेटेको नेपाल आयात हुने वस्तु

Imports from	Imports of items under SL (US\$1000)	Percentage of imports covered by SL	Total items imported (HS 6-digit)	Total imported items that are on SL
Afghanistan	7.47	9.30	10	5
Bangladesh	4,032.06	74.70	118	80
Bhutan	502.87	11.05	9	6
India	1,216,650.76	60.25	3,783	913
Pakistan	1,421.56	44.23	68	30
Sri Lanka	116.75	15.53	40	23
Maldives	0.08	8.37	2	1
South Asia	1,222,731.54	56.98		

श्रोत: अधिकारी र खरेल, २०११ ।

७.३ अल्पविकसीत मुलुकका लागि हुने राजस्व नोक्सानको क्षतिपूर्ति सम्बन्धी व्यवस्था

१. साफ्टा सम्झौतामा परे तापनि साफ्टा कार्यान्वयनमा आएको सन् २००६ देखि यत्ता १६ वर्ष बितिसक्ता पनि राजस्व क्षतिपूर्तिको व्यवस्था (Revenue Compensation Mechansiam) बसाल्नेतर्फ कुनै प्रगती हुन सकेको छैन । खासगरी यो संयन्त्रको स्थापना र यसको सञ्चालन विधि सम्बन्धी विषय व्यापार उदारीकरण कार्यक्रम शुरु गर्नुभन्दा अगाडि नै गर्नुपर्ने थियो । यसले हालसम्म यो विषयले मूर्तरूप लिन सकेको देखिएन । तथापी नेपाल जस्ता अल्प विकसित मुलुकहरु यसबाट मर्कामा परेको अवस्था देखियो ।

उक्त व्यवस्था बमोजिम TLP को कार्यान्वयन पूर्व नै यस्तो क्षतिपूर्तिको व्यवस्था गरिसक्ने भन्ने बडापत्रमा सबैको प्रतिबद्धता थियो । सम्झौतामा TLP को कार्यान्वयन पूर्व नै यस्तो क्षतिपूर्तिको व्यवस्था गरिसक्ने भनि बडापत्रमा गरिएको प्रावधान बमोजिम मर्का पर्ने मुलुकले दावी गर्नु पर्ने समय सीमा ५ वर्ष तोकिएको थियो । नेपालपनि अल्पविकसीत मुलुक भएकोले भन्सार राजस्वमा भएको क्षति र थप प्रतिवद्धताको कार्यान्वयनबाट हुने क्षतिको आकलन तुरुन्त गरिनु पर्ने थियो । सोका आधारमा नेपालले नोक्सानीको क्षतिपूर्ति गर्ने प्रस्ताव तयार गरि अघि बढाउनु पर्नेमा नेपालबाट दावी नै नभएको देखियो ।

२. विगतमा साफ्टा छँदा अल्प विकसित मुलुकको नाताले नेपालले भारतबाट पाएको सहूलियतपूर्ण बजार पहुँच साफ्टा आएपछि गुमाएको देखियो । साफ्टामा अल्प विकसित मुलुकका लागि भारतबाट छुट्टै सहूलियतपूर्ण भन्सार महसूल दर पाएको थियो जबकी साफ्टामा सबैका लागि एकै दरको छुट सहूलियत लागू गरियो । यसबाट निर्यातमा नेपालले

अल्प विकसित मुलुकका नाताले विगतमा पाएको Preferences Erosion भएको देखियो । तथापी यस्तो नोक्सानी वापत क्षतिपूर्तिको लागि कुनै व्यवस्था भएको देखिएन ।

३. भारततर्फको निकासीलाई केलाउँदा पछिल्ला आ.व.हरूमा र चालू आ.व. को हालसम्मको अवधिमा पाम, भटमास र सूर्यमुखी जस्ता खानेतेल निर्यातको बाहुल्यता बढ्दो छ । उक्त वस्तुहरूमा मूल्य अभिवृद्धि न्यून भएकोले राज्यले नेपालमा ती वस्तुहरूबाट गैर भन्सार कर पाउने संभावना सोही अनुसार कम रही आएको छ । यो हुनुमा साफ्टाको व्यवस्थामा एच.एस. कोड परिवर्तन भएको आधारमा भारत बजार प्रवेशमा पाउने सहजताको उपयोग गर्ने स्थिती भएकोले गैर भन्सार कर उठने संभावना सिमित रहेको पाईयो ।
४. साफ्टा सम्झौताका Article 15 को 1 मा Balance of Payment Measures को व्यवस्था गरिएको छ । यो भनेको यदि कुनै सदस्य मुलुक बाह्य व्यापारतर्फ शोधनान्तर स्थिती कमजोर भयो भने त्यस्तो देशले अल्पकालका लागि केही उपाय लगाउन पाउने भन्ने प्रावधान गरेको छ ।

Notwithstanding the provisions of this Agreement, any Contracting State facing serious balance of payments difficulties may suspend provisionally the concessions extended under this Agreement (Article 15.1, Agreement on SAFTA, p.9).

अहिले चालू आ.व. को पहिलो ९ महिनासम्मको नेपाल राष्ट्र बैंकको तथ्यांक बमोजिम नेपालको शोधनान्तर स्थितीमा बाह्य चाप बढ्दै गएको र फलस्वरूप विदेशी विनिमयको अहिलेको संचिती ६.७ महिनाको वस्तु तथा सेवाको आयातलाई धान्ने तहमा ओर्लिएको अवस्था छ । यो संचितीमा यदि क्रमशः गिरावट आएमा शोधनान्तर स्थितीलाई सुधार्न साफ्टाको उल्लिखित धाराको उपयोग गरी विदेशबाट हुने आयातमा यस पूर्व दिई आएको छुटलाई केही समयका लागि निलम्बन गर्न सकिने व्यवस्था छ । तर यसतर्फ सम्बन्धित निकायहरूबाट कुनै अध्ययन भएको गरिएको देखिएन ।

५. साफ्टा सम्झौताबाट हुने गरेको लाभ हानी नियमित रुपमा अध्ययन विश्लेषण गर्ने गरी छुट्टै तथ्यांक राख्ने गरिएको भेटिएन । कमसेकम यस्तो तथ्यांक कि भन्सार विभाग वा उद्योग वाणिज्य तथा आपूर्ति मन्त्रालयमा हुन पर्नेमा सो नभेटिनुले साफ्टा सम्झौता कार्यान्वयनमा छ तथापी यसबारे नियमित चासो र अध्ययन पुगेको मान्न सकिनेन ।

परिच्छेद - ८

द्विपक्षीय व्यापार सम्झौतामा नेपालको प्रतिवद्धताले राजस्वमा पारेको नतिजा विश्लेषण

८.१ नेपाल-भारत व्यापार सम्झौताको असर र प्रभाव

१. नेपालजस्तो अति कमविकसित मुलुकको अर्थतन्त्रको लागि भारतजस्तो करिब ३ ट्रिलियन अमेरिकी डलरको अर्थतन्त्रबाट शुन्य भन्सार दरमा वस्तु आयात गर्ने नीति दिगो हुने देखिदैन । हाल देशको बढ्दो ब्यापार घाटामा उक्त मुलुकबाट आयातित कृषि उपजको ठूलो हिस्सा रहेको छ ।

हाल आयातमा आधारित राजस्व नै देशको राजस्व प्रणालीको प्रमुख स्रोत भएकोले पनि हाम्रो अर्थतन्त्रको लागि आयातमा शून्य महसुल दर कायम गरिनु जोखिमयुक्त हुने देखियो । भारत वाहेक अन्य देशहरुबाट सोही सामान आयात हुँदा नियमानुसार तोकिएको भन्सार महसुल दर अनुसार नै महसुल लगाई राजस्व लिइने गरिएको छ । त्यसैले अन्य देशको भन्दा भारतबाट आयात हुने त्यस्ता वस्तुहरुमा शुन्य भन्सार महसुल दर लगाउदा लगाउदा विगत ३ आ.व.मा निम्नानुसार राजस्व क्षती हुन गएको देखियो ।

तालिका नं. १३: भारतबाट आयातित कृषिजन्य वस्तुमा शून्य भन्सारको सुविधा दिँदा भएको क्षती (रु. करोडमा)

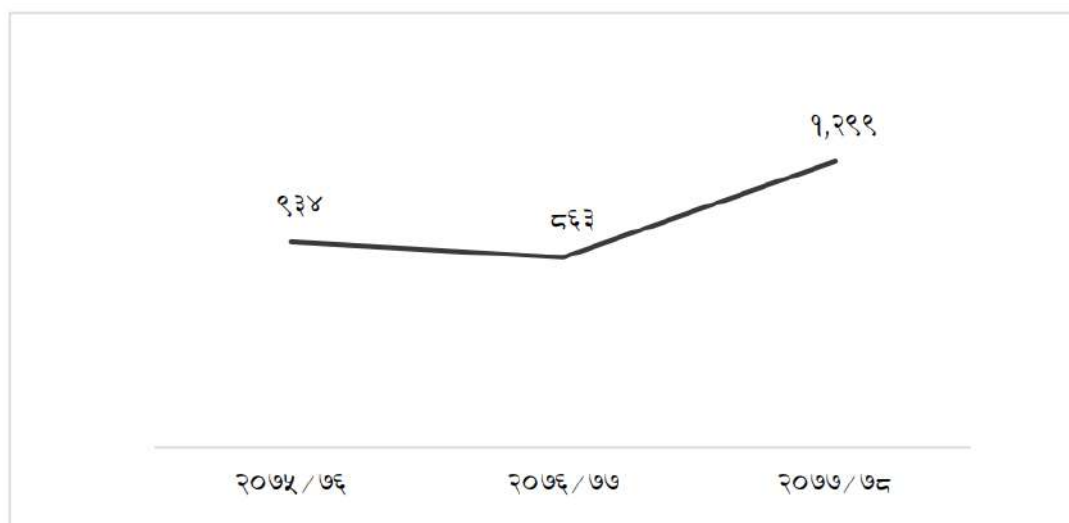
आर्थिक वर्ष	आयात मूल्य	क्षती			
		भन्सार महसुल	अन्तशुल्क	मू.अ.क.	कुल क्षती
२०७५/७६	९,१९२.९२	९२२.५४	०.६१	११.२४	९३४.३८
२०७६/७७	८,३५२.६७	८४८.६८	१.०७	१२.७७	८६२.५२
२०७७/७८	१२,०६३.६९	१,२६७.४४	३.५२	२७.६८	१,२९८.६३

श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

माथिको तालिका अनुसार आर्थिक वर्ष २०७५/७६ मा रु. ९ अर्ब ३४ करोड, २०७६/७७ मा रु. ८ अर्ब ६२ करोड र २०७६/७७ मा रु. १२ अर्ब ९८ करोड राजस्व क्षती भएको देखिन्छ । समग्रमा उक्त ३ आर्थिक वर्षहरुमा मात्रै कूल रु. ३० अर्ब ९४ करोड राजस्व क्षति नेपाललाई भएको देखिन्छ । यो भनेको नेपाल जस्तो सानो अर्थतन्त्र भएको देशका लागि ठूलो र धान्न नसकिने क्षती हो । यसबाट नेपाली कृषिजन्य उपजको प्रतिस्पर्धी क्षमतामा परेको असर र प्रभावको लेखाजोखा हुन बाँकी नै छ ।

तल प्रस्तुत चित्र ३ मा हेर्दा ३ वर्षको राजस्व क्षति देखा पर्छ । सोमध्ये आर्थिक बर्ष २०७५/७६ को तुलनामा आर्थिक बर्ष २०७६/७७ मा क्षती केही कम भएपनि आर्थिक बर्ष २०७७/७८ मा यस्तो क्षती तिव्र रुपमा उकालो लागेको देखियो ।

चित्र नं. ३: भारतबाट आयातित कृषिजन्य वस्तुमा शुन्य भन्सार सुविधा दिँदा भएको राजस्व क्षती (रु. करोडमा)



श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

- नेपालले बिगतदेखि लगाउँदै आएको कृषि सुधार शुल्कबाट पछिल्लो ३ बर्षमा भएको सरदर राजस्व परिचालनलाई हेर्दा उक्त अवधीमा बार्षिक रु. ६ अर्ब ७६ करोड भएको देखियो । आ.व. २०७५/७६ मा यस्तो राजस्व परिचालन रु. ५ अर्ब ४९ करोड, आ.व. २०७६/७७ मा रु. ५ अर्ब ४० करोड र आ.व. २०७७/७८ मा रु. ९ अर्ब ८० करोड भएको तलको तालिका नं. १३ ले देखाउँछ । यसबाट शून्य भन्सार महशुल दरको सुविधा भारतीय कृषि उपजमा दिँदा नेपाललाई वर्षेनी औषत क्षती रु. १० अर्ब ३१ करोड हुने गरेकोमा कृषि सुधार शुल्कबाट बार्षिक औषत रु. ६ अर्ब ७६ करोड क्षतिपूर्ति भएको देखियो ।

**तालिका नं. १४: भारतबाट आयातित कृषिजन्य वस्तुमा कृषि सुधार शुल्क लगाउँदा
संकलित राजस्व (रु. करोडमा)**

आर्थिक बर्ष	आयात मूल्य	संकलन			
		कृषि सुधार शुल्क	अन्तशुल्क	मू.अ.क.	कुल
२०७५/७६	९,१९२.९२	५३८.६८	०.४९	९.९०	५४९.०८
२०७६/७७	८,३५२.६७	५२८.५५	०.८२	११.३९	५४०.७७
२०७७/७८	१२,०६३.६९	९१३.४१	२.७४	२४.४०	९४०.५४

श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

८.२ नेपाल-चीन व्यापार सम्झौताको असर र प्रभाव

१. गणतन्त्र चीनको स्वशासित क्षेत्र तिब्बतबाट नेपालमा आयात हुने कृषिजन्य वस्तुहरूमा २०५७ सालदेखि नेपालले दिँदै आएको शून्य भन्सार महसुल दरको सुविधाबाट नेपालले भन्सार बिन्दुमा लाग्ने विभिन्न राजस्व क्षती व्यहोर्नु परेको छ । तल प्रस्तुत तालिका नं. १३ बमोजिम नेपालले बार्षिक सरदर रु. २८ करोड क्षती व्यहोर्दै आएको देखियो । पछिल्ला आर्थिक वर्षहरूमा भएको यस्तो क्षतीको विश्लेषण गर्दा आ.व. २०७५/७६ मा रु. ३४.१२ करोड, आ.व. २०७६/७७ मा रु. ३८.४१ करोड र आ.व. २०७७/७८ मा रु. १३.१० करोड बराबर राजस्व क्षती नेपालले व्यहोर्नु परेको पाइयो ।

**तालिका नं. १५: चीनबाट आयातित वस्तुमा शून्य भन्सारको सुविधा दिँदा भएको
राजस्व क्षती (रु. करोडमा)**

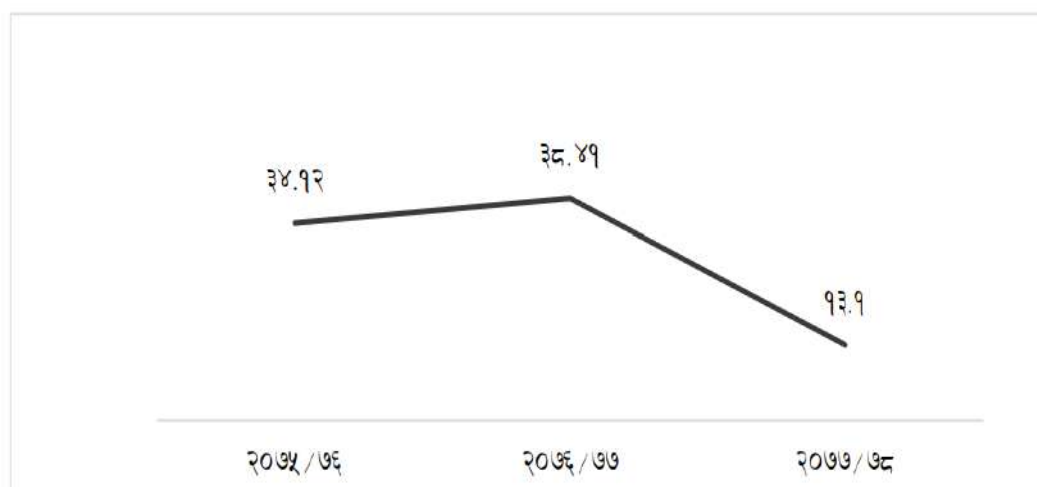
आर्थिक बर्ष	आयात मूल्य	क्षती			
		भन्सार महसुल	अन्तशुल्क	मू.अ.क.	कुल
२०७५/७६	३४५.०५	३४.११	-	०.०१	३४.१२
२०७६/७७	३४२.२४	३४.२२	-	४.१९	३८.४१
२०७७/७८	१२९.०३	१२.९०	-	०.२०	१३.१०

श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८ ।

माथि प्रस्तुत क्षतीलाई चित्रात्मक प्रस्तुती तलको चित्र नं. ४ मा गरिएको छ । यसअनुसार भएको यस्तो क्षती आ.व. २०७५/७६ मा रु. ३४.१२ करोड रहेकोमा सो केही वृद्धी भई आ.व. २०७६/७७ मा केही उकालो लागेको देखियो । त्यसैगरी आ.व. २०७७/७८ मा यस्तो क्षती निकै घटेको देखियो । खासमा यसरी पछिल्लो वर्षमा यो क्षती घट्नुको कारण अन्य नभएर

कोभीड १९ को प्रभावले सो वर्ष एकाएक विश्व व्यापारमा आएको भारी गिरावट र सोको परिणामस्वरूप नेपालको आयातमा देखिएको ठूलो हास नै हो ।

चित्र नं. ४: चीनबाट आयातित कृषिजन्य वस्तुमा शून्य भन्सार सुविधा दिँदा भएको राजस्व क्षती (रु. करोडमा)



श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८।

- गणतन्त्र चीनको स्वशासित क्षेत्र तिब्बतबाट नेपालमा आयात हुने कृषिजन्य वस्तुहरूमा २०५७ सालदेखी नेपाल सरकारले उठाउँदै आएको कृषि सुधार शुल्कबाट पछिल्लो ३ आर्थिक वर्षहरूमा बार्षिक सरदर रु. १६ करोड ७८ लाख राजस्व परिचालन हुँदै आएको पाईयो । यस सम्बन्धी बिस्तृत विवरण तल तालिका नं. १५ मा उल्लेख छ । सो अनुसार गर्दा आ.व. २०७५/७६ मा रु. १७ करोड ७ लाख, आ.व. २०७६/७७ मा रु. २१ करोड ४८ लाख र आ.व. २०७७/७८ मा रु. ११ करोड ८१ लाख राजस्व कृषि सुधार शुल्कबाट परिचालन भएको देखियो ।

तालिका नं. १६: चीनबाट आयातित वस्तुमा कृषि सुधार शुल्क लगाउँदा संकलित राजस्व (रु. करोडमा)

आर्थिक वर्ष	आयात मूल्य	संकलन			
		कृषि सुधार शुल्क	अन्तशुल्क	मू.अ.क.	कुल
२०७५/७६	३४१.५	१७.०६	—	०.०१	१७.०७
२०७६/७७	३४२.२४	१७.५२	—	३.९५	२१.४८
२०७७/७८	१२९.०३	११.६१	—	०.१९	११.८१

श्रोत : भन्सार विभागको तथ्यांकको आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको, २०७८।

८.३ भावि व्यापार सम्झौता

८.३.१ बाँग्लादेशसँग सौविध्यपूर्ण व्यापार सम्झौता (Preferential Trade Treaty- PTA)

अहिले प्रक्रियामा रहेका प्रस्तावित द्विपक्षिय व्यापार सम्झौताहरु छन् । जस्तै: बाँग्लादेशले सन् २०१८ देखि सौविध्यपूर्ण व्यापार सम्झौताको प्रस्ताव नेपालसमक्ष राखेको छ । यसमाथि पटक पटक छलफल र कागजात आदानप्रदान भईरहेको छ । प्रस्तावित PTA मार्फत बाँग्लादेशले भावी राजस्व परिचालनलाई असर पार्ने खालका २ वटा मूलभूत प्रावधानहरु नेपालसँग माग गरिरहेको छ ।

१. नेपालमा बाँग्लादेशले गर्ने निर्यातमा आफ्ना वस्तुहरुलाई शून्य भन्सार दरको नेपाली बजारमा प्रवेश गर्न पाउने सुविधा ।
२. PTA मा समावेश गरिने सकारात्मक सूची (Positive List) अर्थात विशेष सुविधा एकार्कालाई दिने वस्तुहरुको सूची ।

उक्त दुवै विषयहरु राजस्वका दृष्टीले निकै संवेदनशील छन् । दुवैले नेपालमाथि राजस्व गुमाउन पर्ने चाप बढाउनेछ । माथिको मध्ये पहिलोमा बाँग्लादेश नेपालबाट पारस्परिकता (Reciprocity) का आधारमा समान व्यवहार चाहान्छ । त्यसैगरी दोस्रोमा बाँग्लादेश नेपाल निर्यात हुने आफ्ना सबैजसो प्रतिस्पर्धी वस्तुहरुलाई शून्य भन्सार दरको सुविधा दिलाउन चाहान्छ । यदी नेपाल पर्याप्त चनाखो हुन नसके ठूलो नोक्सान सहनु पर्ने अवस्था आउन सक्नेछ ।

- ८.३.२ BBIN Initiatives को व्यापार उपक्षेत्रिय सम्झौता सम्बन्धी वार्ता BBIN अन्तरगत मुख्य दुई पाटोहरु व्यापार र पारवहनमध्ये बाँग्लादेश, नेपाल र भारत तीन देशबिच भएको Motor Vehicle Agreement (MVA) पश्चात व्यापार वार्ताले बिस्तारै आफ्नो बाटो (Course) लिईरहेको छ । तथापी यसको वार्ताका लागि लक्षित गरी कस्तो रणनीति अख्तियार गर्दा नेपाललाई कम भन्दा कम राजस्व नोक्सान हुनेछ र बढी भन्दा बढी व्यापार लाभ हुनेछ भन्ने गम्भिर अध्ययन हुन बाँकी देखियो । साथै यस सम्बन्धमा सरोकारवालाहरुको चासो कमै सृजना भएको पाईयो । यसले गर्दा भावि दिनमा विगतमा साफ्टामा जाँदा नेपालको राजस्व परिचालनमा परेको असर तथा प्रभाव नपर्ला भन्न नसकिने स्थिती रहेको छ ।

परिच्छेद - ९

छिमेकी मुलुकहरूको व्यापारमा राजस्व नीतिका राम्रा अभ्यास

नेपाल लगायत सार्क छिमेकी मुलुकहरू भारत, बाँग्लादेश र भुटानमा कर प्रणाली तथा करको दायरा वृद्धि गर्ने सन्दर्भमा कर प्रशासनमा राम्रा अभ्यासहरू हुँदै आएको छ । यस्ता राम्रा अभ्यासका रूपमा राजस्व परिचालनका कतिपय अभ्यासमा: १) समानता र समता, २) पर्याप्तता, ३) सरलता, ४) पारदर्शिता र ५) प्रशासनिक वा प्रकृत्यागत सरलीकरण जस्ता उपलब्धीहरू हाँसिल गर्न सफल भएका छन् । त्यस्ता अभ्यासहरूको सफल उपयोगबाट दक्षिणक्षेत्र, क्षेत्रीय र बहुपक्षीय व्यापार सम्झौताहरूमा भन्सार कर घटाउने वा हटाउने गरी गरिएका प्रतिबद्धताका बाबजूद राजस्व परिचालनका नयाँ नविन दायराहरू सृजना गरिएका छन् । परिणामस्वरूप: राजस्व परिचालन क्षमतामा थप वृद्धि हुँदै आएको देखिन्छ ।

उक्त देशका सरकारहरूले प्रत्यक्ष कर र अप्रत्यक्ष कर प्रणालीमा सुधार गर्दा राजस्व संकलनको हिस्सा बढाएका छन् । सूचना प्रविधिको प्रयोगले कर संकलन प्रभावकारी देखिएको छ । यी देशहरूमा प्रगतिशील करको अभ्यास प्रभावकारी भएको छ । विभिन्न करहरू मध्ये मुख्यतया वस्तु तथा सेवा कर (Goods & Service Tax- GST), मूल्य अभिवृद्धिकर (Value Added Tax- VAT) को क्षमतामा वृद्धि गरेर भारत र बाँग्लादेश सरकारले राजस्व संकलनका सफल अभ्यासका रूपमा ती दुवैलाई आफूकहाँ अवलम्बन गरेका छन् ।

तालिका नं.१७: नेपाल र अन्य सार्क मुलुकहरूको VAT /GST को तुलनात्मक स्थिती

क्रम संख्या	सार्क मुलुक	VAT /GST को मानक दर प्रतिशतमा
१	अफगानिस्तान	५ प्रतिशत VAT
२	बाँग्लादेश	१५ प्रतिशत VAT
३	भुटान	७ प्रतिशत VAT
४	भारत	१२.५ प्रतिशत GST
५	माल्दिभ्स	६ प्रतिशत GST
६	नेपाल	१३ प्रतिशत VAT
७	पाकिस्तान	१७ प्रतिशत VAT
८	श्रीलंका	८ प्रतिशत VAT

श्रोत: नेपाल राजस्व परामर्श समितिको प्रतिवेदन, २०७८ ।

माथिको तालिकाबाट नेपाल र अन्य सार्क मुलुकहरूको VAT /GST को तुलनात्मक स्थिती प्रस्तुत गरिएको छ । उच्च स्थानमा पाकिस्तान १७ प्रतिशतमा VAT को मानक दर छ भने दोश्रो स्थानमा

बंगलादेश VATको मानक दर रहेको छ । नेपाल^{१३} प्रतिशत VAT मानक दरमा तेस्रो स्थान मा छ । GST अवलम्बन गरेर भारत १२.५ को मानक दर प्रतिशत सहित चौथो स्थानमा देखिन्छ ।

९.१ भारतीय Goods & Service Tax (GST) अभ्यास

असल अभ्यासका रुपमा भारतले अवलम्बन गर्दै आएको Goods & Service Tax (GST) प्रणालीलाई लिन सकिन्छ । यो प्रणाली भारतमा सन् २०१७ जुलाईदेखि लागू भएको छ । यो मूलतः अप्रत्यक्ष कर हो । भारतमा यो कर संकलन एकिकृत प्रणाली हुनेगरि प्रचलनमा ल्याईएको छ । उपभोग्य वस्तुमा लाग्ने यस्तो खालको कर प्रविधिमैत्री हुँदा छोटो समयको अन्तरालमा पनि यो प्रभावकारी भएको देखिएको छ । साथै कर प्रशासनमा सूचना संचार प्रविधिको अवलम्बन गरेमा कर प्रशासनमा आमूल सुधार गर्न सकिने परिणाम देखिएकाले अन्य देशहरूले पनि सिक्नु पर्ने असल अभ्यासका रुपमा यो केसलाई लिन सकिन्छ ।

The outcomes indicated that the GST being a process innovation has been implemented well hitherto with some temporal adjustments as the effectiveness of implementation hinges on the extent to which the stated objectives are attained, which is consistent with the implementation (Singh et al., 2021).

भारतमा GST System बाट राजश्व परिचालनमा थुप्रै सकारात्मक प्रभावहरू देखा परिरहेका छन् । त्यहाँ Income Tax, Corporate Tax तथा Property Tax को प्रचुर सम्भावना विद्धमान रहेकाले सोकालागि कर प्रशासनको क्षमता अभिवृद्धि गर्नु जरुरी थियो । यसका लागि GST System कर को प्रयोगसँगै सूचना प्रविधिको व्यापक उपयोग गरियो । सूचना प्रविधिबाट भारत सरकारले GST System कर संकलन गरिरहेको छ ।

भारत सरकार, अर्थ मन्त्रालय, बजेट विभागका अनुसार (GST) प्रणालीको प्रभावकारीता हुनमा यो Simplifying Taxation भएको, यसबाट करदाता र कर प्रशासनको लागतमा कमि आएको, भ्रष्टाचार न्यून भएको, सीमा नाका र लजिस्टिक लागतमा ठूलो कटौती आएको, जीडीपीमा सकारात्मक योगदान अधिकतम बढाउँदै लगिएको जस्ता कारणहरू उल्लेख गरिएका छन् ।

तालिका नं. १८: भारत कुल GST (रु करोडमा)

वर्ष	कुल GST (करोडमा)	कैफियत
२०१८	११७७३६९.००	
२०१९	१०३१८४.००	
२०२०	८५१९१.९१	
२०२१	५४८७७७.३१	

Source: Receipt Budget, 2022-23 Ministry of Finance, Government of India को

तथ्यांकका आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको २०२२ ।

माथिको तालिका १८ Receipt Budget, 2022-23 Ministry of Finance, Government of India मा उपलब्ध तथ्यांकका आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको हो । यस बमोजिम GST प्रणालीबाट सन् २०१८ मा रु ११,७७,३६९ करोड भारतीय रुपैयाँ कर संकलन भएको छ । सन् २०१९ मा उक्त रकम बढेर रु १०३,१८४ करोड राजस्व संकलन भएको छ । सन् २०२० मा भारतमा GST बाट राजश्व संकलन रु ८५१९१.९१ करोड भारतीय रुपैयाँ संकलन हुन पुगेको छ । सन् २०२१ मा भारतमा GST बाट राजश्व संकलन रु ५४८७७७.३१ करोड संकलन भएको छ । यसरी हेर्दा GST अवलम्बन गरेदेखि कूल राजस्व संकलनमा GST प्रणालीबाट कर संकलनको हिस्सा छ । यद्यपि कोभीड १९ को कारणले सन् २०१९ मा केहि कमी भएतापनि कर संकलनको हिस्सा पछिल्ला वर्षहरूमा GST बाट भइरहेको छ ।

The GST implementation has immensely benefitted the consumers, MSMEs, and new enterprises by removing multiple compliance requirements through process simplification and thereby improving India's ease-of doing-business ranking. (Deshmukh, Mohan, and Mohan, 2022).

भारतीय GST बाट नेपालले सिक्नु पर्ने पाठ त्यहाँ प्रयुक्त सूचना प्रविधीको भरपर्दो र व्यापक संजालसँग सम्बन्धीत छ । तथापी GST ले उपयोग गरेको Multiple Rate System नेपालमा प्रयोग गर्न अहिलेका लागि जटिल हुने हुँदा त्यसतर्फ जानु नेपालका लागि हतारो हुन सक्छ । त्यस्तो जटिलताले कर प्रणाली सरल हुनको साटो उल्टो प्रयोगकर्ता-अमैत्री हुन सक्छ । अतः अहिलेका लागि भारतीय GST प्रणालीले व्यवस्था गरेझैँ हरेक व्यक्तिको हरेक कारोबारलाई हेर्न (Tracking) सक्ने तुल्याउनु उपयुक्त हुनेछ । यसलाई नेपालमा मूर्त रुप दिन सूचना प्रविधीको व्यापक प्रयोग गर्ने विषय भारतीय GST बाट सिक्नु पर्ने मूल पाठ हो ।

९.२ बाँग्लादेशी मूल्य अभिवृद्धि कर Value Added Tax (VAT)

बाँग्लादेशको राजश्वको बलियो स्रोत तयार गर्न Value Added Tax System मा आधारित राजश्व प्रणालीको विकास गरिएको छ । VAT प्रणाली र VAT प्रशासनको उत्तम उपयोगबाट पछिल्ला केही वर्षहरूमा बाँग्लादेश सरकारको राजश्व परिचालनले सरकारी आयको कूल हिस्सामा मूल्य अभिवृद्धि करको अंशमा उल्लेखनिय वृद्धि गराएको छ ।

बाँग्लादेशले VAT सन् १९९१ देखि प्रयोगमा ल्यायो । त्यस पूर्व प्रचलनमा रहेको Sales Tax को सट्टामा बाँग्लादेशले VAT को अवलम्बन गरेको थियो । यसका लागि राजश्व नीतिहरूमा गरिएका परिमार्जन र सुधारले गर्दा कूल राजस्वमा यो करको अंश वृद्धि गर्दै लगेको छ ।

तालिका नं. १९: बाँग्लादेश मूल्य अभिवृद्धि कर (टाका अर्वमा)

वर्ष	मूल्य अभिवृद्धि कर विलियन टाका	कैफियत
२०१६	६८६.७५	
२०१८	Bangladesh Economic Review ८२७.१३	
२०१९	८५६.००	
२०२०	८४८.४९	

Source: Bangladesh Economic Review, 2017, 2018, 2019 & 2020 को तथ्यांकका आधारमा अध्ययन टोलीले गणना गरी तर्जुमा गरेको २०२२ ।

माथिको तालिका १९ बाँग्लादेश सरकार, अर्थ मन्त्रालय, वित्तिय विभागबाट प्रकाशित Bangladesh Economic Review का २०१७, २०१८, २०१९ र २०२० का प्रतिवेदनहरूका आधारमा यस तर्जुमा गरिएको छ । अनुसार सन् २०१६/१७ मा ६८६.७५ अर्व बाँग्लादेशी टाका बराबरको रकम VAT प्रणालीबाट कर संकलन भएको छ । सन् २०१७/१८ मा उक्त रकम बढेर ८२७.१३ अर्व बाँग्लादेशी टाका बराबरको राजस्व संकलन भएको छ । सन् २०१८ र २०१९ मा बाँग्लादेशी VAT बाट राजश्व संकलन क्रमश ८५६.०० अर्व र ८४८.४९ अर्व बाँग्लादेशी टाका संकलन भएको देखिन्छ । अर्थ मन्त्रालय, बित्तिय विभागको तथ्यांक अनुसार बाँग्लादेशमा VAT अवलम्बन गरेको पछिल्लो चार वर्षमा प्राप्त राजस्व संकलनलाई हेर्दा देशको कूल राजस्वमा VAT प्रणालीबाट प्राप्त राजस्वको हिस्सा लगातार वृद्धि भईरहेको छ ।

बाँग्लादेशले VAT को उपयोग गर्न थालेको करीब ५ वर्ष मात्र भएको छ । सो अवधी पूर्व बाँग्लादेश नेपालबाट VAT प्रयोग गर्ने विषयमा सिकाई गर्ने क्रममा थियो भने अहिले ५ वर्ष व्यतित गर्दा बाँग्लादेशले हांसिल गरेको उपलब्धी उदाहरणीय देखिन्छ

। अहिलेको अवस्थालाई हेर्दा VAT कै प्रयोगका सम्बन्धमा नेपालले बाँग्लादेशबाट सिक्नु पर्ने अवस्था सिर्जना हुँदै आएको छ ।

नेपालको जस्तै बाँग्लादेशको VAT प्रणाली मूलतः Single Rate System मा आधारित छ । तथापी सुदृढ र व्यवसायिक कर प्रशासन साथै प्रविधीको उपयोगबाट बाँग्लादेशले माथि भनिएका उपलब्धीहरु निर्माण गर्दै ल्याएको छ । यस पृष्ठभूमीमा नेपालले कर प्रशासन र कार्यरत कर्मचारीको क्षमता विकास र सूचना प्रविधीको उपयोग नै बाँग्लादेशबाट सिक्नु पर्ने प्रमुख सिकाइहरु हुन् ।

परिच्छेद १० निष्कर्ष र सुझाव

समग्रमा

वाणिज्य सम्झौताहरु चाहे बहुपक्षिय हुन वा क्षेत्रिय हुन वा द्धिपक्षिय हुन, तिनीहरुले व्यापार उदारीकरणका लागि भन्सारमा आधारित कर प्रणालीलाई घटाउँदै लैजाने लहर निम्त्याई रहेको छ । यस्ता सम्झौताहरुको कारणले नेपाल लगायत सबै मुलुकहरुमा भन्सार बिन्दुमा उठाईने करहरु बढ्दो दबाबमा छन् ।

यो अध्ययनका क्रममा व्यापार सन्धी सम्झौताहरुबाट नेपालको राजस्व परिचालनको क्षमता र दिगोपनामा उठेका प्रश्न साथै छिमेकी देशहरु भारत र बाँग्लादेशको कर सुधार सम्बन्धी अध्ययनले औल्याएका तथ्यहरुलाई विश्लेषण गर्दा केही निचोडहरु यस अध्ययनले निर्माण गरेको छ । सोका आधारमा यो अध्ययन सर्वप्रथम देशको राजस्व परिचालनको भन्सारमाथिको हालसम्मको अधिक निर्भरतामा गंभिर पुर्नविचार गर्न सिफारिस गर्दछ । आर्थिक सर्भेक्षण २०७८/७९ बमोजिम आ.व. २०७७/७८ मा सबै श्रोतहरुबाट झण्डै रु. ९३८.३२ अर्ब कूल राजस्व परिचालन भएकोमा भन्सार राजस्वको योगदान करीब रु.२०१.३९ अर्ब रहयो । तथापी राजस्व भन्सारमा बढी आश्रित रहँदा राजस्व प्रणाली नै आयातमुखी हुने र यसबाट अर्थतन्त्रमा व्यापार घाटा, चालु खाता घाटा लगायत शोधनान्तर घाटा जस्ता 'साइड इफेक्ट' देखा पर्छन् । नेपाली अर्थतन्त्रमा यसको प्रभाव पछिल्लो समयमा तिव्र रुपमा देखिन थालिसकेको छ ।

माथिको पृष्ठभूमीमा अबको बाटो राजस्वको पुर्नसंरचना नै हो यसका लागि भन्सारमा आधारित राजस्वलाई क्रमशः गैर भन्सारमाथि आधारित राजस्वतर्फ अधिकतम प्रस्थान (Maximum Departure) हुनु पर्छ । यस्तो हुन सक राजस्व प्रणाली बढी दिगो, भरपर्दो र अर्थतन्त्रमा बाह्य पक्षको दबाब न्यून रहने हुन्छ ।

भन्सारमा आधारित राजस्वलाई गैर भन्सारमाथि आधारित तुल्याउन देशमा लगानीको वातावरण सुधारमा ठूलो पहलको खाँचो छ । त्यस्तो पहलबाट निजी क्षेत्रको आन्तरीक र बाह्य लगानी वृद्धि हुन गई अर्थतन्त्रमा बहुआयामिक प्रभाव (Multiplier Effect) उत्पन्न हुनेछ । साथै, देशले गैर भन्सार राजस्व परिचालन गर्ने क्षमता विकासमा ठूलो फड्को मार्न सक्छ । यस बाटोमा गति बढाउन सकिए अन्ततः राजस्वको पुर्नसंरचना संभव हुन्छ ।

कुनै देशसँग गरिएको द्विपक्षिय वाणिज्य सम्झौतामा भन्सार महसूलका बारेमा गरिएको विशेष व्यवस्थादेखि बाहेक (जस्तै: भारतसँग गरिएको) अन्य मुलुकहरुबाट नेपालमा हुने आयातमा कृषि सुधार शुल्क लगाउन शुरु गर्ने । यस्तो शुल्क लगाउँदा ती मुलुकहरुबाट हुने वस्तुहरुको आयातमा लाग्दै आएको भन्सार महसूल दरको अतिरिक्त यस्तो कृषि सुधार शुल्क थप लगाउने ।

१) **विश्वव्यापार संगठन वा बहुपक्षिय व्यापार सम्झौता सम्बन्धमा:**

क) सन् २००४ मा विश्व व्यापार संगठनमा प्रवेश गर्दा समग्रमा कृषितर्फ औसत भन्सार महसूल दरका सम्बन्धमा नेपालले गरेको प्रतिवद्धता दर (Bound Rate) ४१.१ प्रतिशतको तुलनामा हाल लागू (Applied Rate) औसत भन्सार महसूल दर १४.९ प्रतिशत निकै न्यून रहेकोले हाल कार्यान्वयनमा रहेको उक्त औसत भन्सार महसूल दरलाई बढाउने । यसो गर्दा प्रतिबद्धता र लागू भइरहेको औसत भन्सार महसूल दरहरु बिच हाल कायम रहेको अन्तर कूल २६.२ प्रतिशत नेपालका लागि “खेलन मिल्ने मैदान” (Level Playing Field) का रुपमा उपलब्ध छ । यस “खेलन मिल्ने मैदान” लाई नेपालले सदुपयोग गर्नु पर्ने ।

ख) बुँदा (क) को कार्यान्वयन गर्दा औधोगिक कच्चा पदार्थ र दैनिक उपभोग्यवस्तुमा भरसक खेलन मिल्ने मैदान उपयोग नगर्ने । किनकी यसबाट आम नागरिकलाई

बजारमा मूल्य भार थपिनेछ । अतएवं यस्तो परिवर्तन अन्य कृषिजन्य वस्तुहरूमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्ने ।

- ग) बुँदा (क) को कार्यान्वयन गर्दा नेपाल आत्मनिर्भर भैसकेको र हुन लागेको कृषिजन्य वस्तुहरू साथै बिलाशिताका कृषिजन्य वस्तुहरूमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्दै भन्सार महशुल दरहरूमा बृद्धी गर्ने ।
- घ) बुँदा (क) को कार्यान्वयन गर्दा तुलनात्मक लाभ (Comparative Advantages) साथै प्रतिस्पर्धात्मक लाभ (Competitive Advantages) भएका कृषिजन्य वस्तुहरूमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्दै भन्सार महशुल दरहरूमा बृद्धी गर्ने ।
- ङ) गैर कृषितर्फ विश्व व्यापार संगठनसँग नेपालले गरेको प्रतिबद्धताको औसत भन्सार महसुल दर २३.७ प्रतिशत रहेकोमा हाल लागू रहेको औसत भन्सार महसुल दर ११.८ प्रतिशत रहेको हुँदा सो दुवैबिच रहेको खाडललाई कम गर्ने । यसका लागी उक्त दरहरू बिच उपलब्ध रहेको कूल ११.९ प्रतिशतको “खेलन मिल्ने मैदान” (Level Playing Field) लाई अधिकतम उपयोग गर्ने । यसका लागि गैर कृषि तर्फको भन्सार महसुल उक्त दरहरू बढाउने ।
- च) बुँदा (ग) को कार्यान्वयन गर्दा औधोगिक कच्चापदार्थ, औषधी लगाएतका अति आवश्यक र दैनिक उपभोग्यवस्तु बाहेक अन्य गैर कृषिजन्य र औधोगिक वस्तुहरूमा हाल उपलब्ध “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्ने ।
- छ) बुँदा (ग) को कार्यान्वयन गर्दा नेपाल आत्मनिर्भर भैसकेको र हुन लागेको गैर कृषिजन्य वस्तुहरू साथै बिलाशिताका गैर कृषिजन्य वस्तुहरूमा “खेलन मिल्ने मैदान” (Level

Playing Field) को अधिकतम उपयोग गर्दै भन्सार महशुल दरहरूमा अधिकतम बृद्धि गर्ने ।

ज) बुँदा (ग) को कार्यान्वयन गर्दा तुलनात्मक लाभ (Comparative Advantages) साथै प्रतिस्पर्धात्मक लाभ (Competitive Advantages) भएका गैर कृषिजन्य वस्तुहरूमा “खेलन मिल्ने मैदान” (Level Playing Field) को अधिकतम उपयोग गर्दै भन्सार महशुल दरहरूमा अधिकतम बृद्धि गर्ने ।

२) साफ्टा ब्यापार सम्झौता सम्बन्धमा

क) सन् २०१५ मा ईस्लामाबादमा भएका Committee of Expert (COE) को बैठकले Trade Liberalization Program (TLP) का सम्बन्धमा नेपालले सन् २०३० सम्ममा भन्सार महसूल दर ० देखि ५ प्रतिशतमा ओराल्ने साथै संवेदनशील वस्तुको सूचीलाई सन् २०३० सम्ममा हालको संख्याबाट ५०० मा ओराल्ने भनि नेपाली पक्षले गरेको Provisional प्रतिवद्धतालाई कार्यान्वयन गर्नु पर्ने अवस्था छ । सो प्रतिवद्धतालाई अनुमोदन र कार्यान्वयन गर्दा केही पक्षलाई ख्याल गर्नु पर्ने देखिन्छ । मूलतः त्यस्तो कार्यान्वयनबाट नेपालको व्यापार क्षमतामा पर्ने लाभ वा हानी र राजस्व परिचालन क्षमतामा पर्ने लाभ वा हानीलाई केलाउनु पर्ने हुन्छ । यस अध्ययनले माथि परिच्छेद ७ मा गरिएको नतिजा विश्लेषणमा पछिल्ला वर्षहरूमा राजस्वमा परेको क्षतिको विवरण आकलन गरि सकिएको छ ।

ख) नेपालको तुलनात्मक लाभको वस्तुलाई अन्य मुलुकले आफ्नो संवेदनशील वस्तुको सूचीमा राख्ने गरेको विषयलाई मध्यनजर राख्दा नेपालले भावि दिनमा आफ्नो संवेदनशील वस्तुको सूचीमा हेरफेर गर्दा नेपालमा अत्यधिक आयात हुने तत्तत मुलुकका वस्तुहरूलाई संवेदनशील सूचीमा राख्ने गरी पुनरावलोकन कार्य सम्पन्न गर्ने । यसो गर्न सकिए नेपाललाई राजस्व तथा व्यापार क्षति कम भन्दा कम हुने अवस्था आउनेछ ।

ग) साफ्टा सम्बन्धी संवेदनशील वस्तुको सूचीलाई पुनरावलोकन गर्नु पर्ने प्रतिवद्धतालाई कार्यान्वयन गर्नु पूर्व संभाव्य राजस्व र व्यापार क्षतिलाई न्यूनीकरण गर्न साथै अधिकतम लाभ लिन कस्तो रणनीति अपनाउने भन्ने सम्बन्धमा हालसम्म ठोस

वैज्ञानिक अध्ययन हालसम्म भएको नदेखिएको सन्दर्भमा नेपालले यसतर्फ शिघ्रताशिघ्र गम्भीर अध्ययन सम्पन्न गर्नु पर्ने ।

- घ) साफ्टा सुविधा अन्तर्गत वस्तु आयात हुँदा कतिपय वस्तुहरुको गलत व्याख्या गरी गलत घोषणा हुन सक्ने संभावनालाई अन्त गर्नु पर्ने । यसको लागि उपयुक्त उपायहरु लगाई राजस्व चुहावट नहुने ग्यारेण्टी गरिनु पर्ने ।

साफ्टाको कार्यान्वयनबाट नेपाल जस्तो अल्पविकसित मुलुकलाई भएको राजस्व क्षतिलाई ध्यानमा राख्दा केही नविन पहल सृजना गर्नु पर्ने खाँचो छ । यसबीच देशको शोधनान्तर स्थितीमा आएको असन्तुलनलाई समेत सम्बोधन गर्नु पर्ने भएको छ । यस सन्दर्भमा साफ्टा सुविधा पाएका वस्तुहरुमा केही वर्षका लागि बाँग्लादेशले जस्तै गैर भन्सार महसूल भन्सारको प्रवेश बिन्दुमा लगाउने । तर यो रणनीतिलाई व्यापार घाटा, चालु खाता घाटा र शोधनान्तर स्थिती सुधिएपछि आगामी केही वर्षमा हटाउने । अल्पविकसित मुलुकबाट सन् २०२६ मा नेपालको स्तरोन्नती हुने लक्ष्य रहेकोमा सोपूर्व भन्सारका प्रवेश बिन्दुमा लगाईने यस्ता गैर भन्सार करहरुलाई अन्त गर्ने गरी यो रणनीति अपनाउने ।

- ड) यदि देशको बाह्य चाप बढ्दै गई शोधनान्तर स्थितीमा सुधार नआएमा साफ्टा सम्झौताका Article 15 को 1 मा Balance of Payment Measures को प्रावधानको उपयोग नेपालले गर्नु पर्ने अवस्था आउन सक्छ । यस्तो कठोर निर्णयमा पुग्नु पूर्व गंभीर अध्ययन विश्लेषण गरिनु पर्ने र सोका आधारमा उपयुक्त नीतिगत निर्णय तर्जुमा गरिनु पर्ने हुन्छ । तथापी यस्तो उपाय लगाउँदा अल्पकालका लागि मात्रै लगाउनेतर्फ पनि सचेत हुन आवश्यक छ ।

- च) साफ्टा सम्झौताबाट नेपाल पक्षलाई हुने गरेको लाभ हानी नियमित रुपमा अध्ययन विश्लेषण गर्ने गरी छुट्टै तथ्याँक प्रणाली कुनै एक निकायमा व्यवस्था गरिनु पर्ने । यसका लागि भन्सारमाथि आधारित तथ्याँकको श्रोत भएकाले भन्सार विभाग वा उद्योग वाणिज्य तथा आपूर्ति मन्त्रालय अन्तरगतको व्यापार तथा निर्यात प्रवर्द्धन केन्द्र उपयुक्त निकाय हुन सक्छन् । यस्तो व्यवस्था गर्न सकिए साफ्टा सम्झौता सम्बन्धी थप प्रतिवद्धताको कार्यान्वयन लगायत भविष्यमा हुने वार्ताका लागि नेपाली पक्षलाई नियमित तथा भरपर्दो पृष्ठपोषण हुनेछ ।

३) दधिपक्षिय व्यापार सम्झौता सम्बन्धमा

- क) नेपालजस्तो अति कम विकसित मुलुकको अर्थतन्त्रको लागि भारतजस्तो करिब ३ ट्रिलियन अमेरिकी डलरको अर्थतन्त्रबाट शून्य भन्सार दरमा वस्तु आयात गर्ने नीति दिगो हुने देखिँदैन । यस्ता शून्य भन्सार महसुल दरको सुबिधा कृषि उपजमा भारतलाई दिँदा नेपाललाई भएको औषत राजस्व क्षती वर्षेनी करिब रु १० अर्ब ३१ करोड भईरहेछ । हाल देशको बढ्दो व्यापार घाटामा उक्त मुलुकबाट आयातित कृषि उपजको ठूलो हिस्सा रहेको तथ्य समेतलाई विचार गर्दा नेपाली अर्थतन्त्रले भारतलाई आयातमा दिँदै आएको शून्य महसुल दरको सुविधा अब कायम राखिनु हुन्न । भारत वाहेक अन्य देशहरुबाट कृषिजन्य वस्तुको आयातमा तोकिएको भन्सार महसुल दर अनुसार नै महसुल लगाई राजस्व लिन पाउने गरी भारतसँग नेपालको वाणिज्य सन्धी सँशोधन गरिनु पर्ने । यसका लागि नेपालले विगत केही वर्षदेखि झेलिरहेको व्यापार घाटालाई सम्बोधन गर्ने सम्बन्धमा भारतसँगको वाणिज्य सन्धी पुनरावलोकन गर्ने भनि सन् २०१८ मा वाणिज्य सचिवस्तरीय वार्तामा भएको समझदारी अनुरूप वार्तालाई तिव्र गतिमा टुंगोमा पुर्याउनु पर्ने ।
- ख) कृषि सुधार शुल्कबाट पछिल्लो ३ बर्षमा भएको राजस्व परिचालन बार्षिक सरदर रु ६ अर्ब ७६ करोड रहेको देखियो । आ.व. २०७५/७६ मा रु ५ अर्ब ४९ करोड, आ.व. २०७६/७७ मा रु ५ अर्ब ४० करोड र आ.व. २०७७/७८ मा रु ९ अर्ब ८० करोड राजस्व परिचालन भएको तथ्य माथि विश्लेषणमा उल्लेख भइसकेका छ । अतः माथि बुँदा १ बमोजिम भारतसँग नेपालको वाणिज्य सन्धी सँशोधन नहुन्जेलसम्म नेपालले बिगत देखी लगाउदै आएको कृषि सुधार शुल्कलाई कायम राख्ने ।
- ग) विगतदेखि नेपालले तिब्बत हुँदै चीनबाट हुने अयातमध्ये कृषि सुधार शुल्क लाग्ने मालवस्तुहरुको अयातमा एकपक्षिय रुपमा भन्सार महसूल दरमा दिँदै आएको छुट सुविधा कि अन्त गर्ने कि त्यस्तो सुविधा दिए वापत नेपालले चीनतर्फ गर्ने निर्यातमा नयाँ छुट सुविधा लिने गरी कुनै सम्झौता सम्पन्न गरेर मात्रै यस्तो सुविधा दिन उपयुक्त हुने ।
- ग) कृषि सुधार शुल्क अब निर्धारण गर्दा अत्यावश्यक उपभोग्य कृषिजन्य मालवस्तु र कृषिजन्य औद्योगिक कच्चा मालवस्तुहरुलाई मात्र ५ प्रतिशत र अन्य सबै कृषिजन्य मालवस्तुलाई ९ प्रतिशत (वा अर्कै दर) कृषि सुधार शुल्क लगाउने ।

घ) भन्सार महसुल दर र कृषि सुधार शुल्क बिच कम्तिमा १ प्रतिशतको दरले अन्तर कायम गर्ने । यसका लागि ५ प्रतिशतभन्दा बढी भन्सार महसुल लाग्ने मालवस्तुहरुमा कृषि सुधार शुल्क सोभन्दा कम्तिमा १ प्रतिशतले न्यून कायम हुन पर्ने ।

४) भावि व्यापार सम्झौता

४.१ बाँग्लादेशसँग सौविध्यपूर्ण व्यापार सम्झौता (Preferential Trade Treaty- PTA)

- क) अहिले प्रक्रियामा रहेका प्रस्तावित द्विपक्षिय व्यापार सम्झौताहरु मध्ये नेपालको राजस्व परिचालनलाई असर पार्ने प्रकृतिको प्रस्ताव बाँग्लादेशले नेपालसमक्ष राखेको छ । सन् २०१८ मा प्रस्ताव गरेको उक्त सौविध्यपूर्ण व्यापार सम्झौताको प्रस्तावमाथि दुई देशबिच पटक पटक छलफल र कागजात आदानप्रदान भईरहेको छ । यसमा मूलतः बाँग्लादेशले प्रस्ताव गरेको PTA सम्झौता र सम्झौतामा उल्लेख हुने वस्तुहरुको सूचीबाट भावि दिनमा नेपालको राजस्व परिचालनमा पर्न सक्ने प्रभावको बारेमा अध्ययन विश्लेषण नगरी यस दिशामा अघि नबढ्ने । यसो गर्दा बाँग्लादेशबाट नेपाल आयात गर्ने वस्तुको सूची र नेपालबाट त्यसतर्फ निर्यात हुने वस्तुको सूचीको प्रस्तावलाई यस्तो अध्ययनमा केलाईनु पर्ने ।
- ख) नेपाली पक्षले उक्त प्रस्तावित PTA सम्झौतामा कम भन्दा कम भन्सार राजस्व क्षति हुने गरी वार्तामा प्रस्ताव र विकल्पहरु अघि सार्ने । साथै, शून्य भन्सार दरको सहूलियत नदिनेगरी नेपाली पक्षले गृहकार्य गर्नु पर्ने । यसका लागि सन् २०१८ मे महिनामा दुई देशका वाणिज्य सचिवस्तरमा भएको वार्ता दौरान भएको समझदारीलाई अबलम्बन गर्नु पर्ने ।
- ग) प्रस्तावित PTA सम्झौतामा सम्बन्धी वार्तामा प्रवेश गर्नु पूर्व बाँग्लादेशले विगतदेखि नेपाली निर्यात वस्तुहरु माथि भन्सार प्रवेश बिन्दुमा लगाई आएको अन्यायपूर्ण गैर भन्सार कर (Other Duties and Charges) हरु अन्त गरेर मात्रै PTA सम्झौतासम्बन्धी वार्तामा थालिनु पर्ने । यो गर्न सकिएमा हाल नेपालीले बाँग्लादेशसँग भोगिरहेको करीब रु.६ अर्वभन्दा बढीको व्यापार घाटालाई केही हदसम्म न्यूनीकरण गर्न सकिने अवस्था आउनेछ । अन्यथा थप व्यापार र राजस्व क्षति भोग्नु पर्ने अवस्था आउने टडकारो छ ।

४.२ BBIN Initiatives को व्यापार उप-क्षेत्रिय सम्झौता सम्बन्धी वार्ता

BBIN अन्तर्गत मुख्य दुई पाटो व्यापार र पारवहनमध्ये बाँग्लादेश, नेपाल र भारत तीन देशबिच भएको Motor Vehicle Agreement (MVA) पश्चात व्यापार वार्ताले बिस्तारै आफ्नो बाटो(Course) लिईरहेको छ । यस सम्बन्धमा एक छुट्टै Trade Negotiation Committee (TNC) ले यो कार्य अघि बढाई रहेकोछ । तथापी यस व्यापार वार्ताका लागि लक्षित गरी कस्तो रणनीति अख्तियार गर्दा नेपाललाई कम भन्दा कम राजस्व नोक्सान हुनेछ र बढी भन्दा बढी व्यापार लाभ हुनेछ भन्ने गम्भिर अध्ययन हुन बाँकी देखियो । साथै यस सम्बन्धमा सरोकारवालाहरुको चासो कमै सृजना भएको पाईयो । यसले गर्दा भावि दिनमा विगतमा साफ्टामा जाँदा नेपालको राजस्व परिचालनमा परेको असर तथा प्रभाव नपर्ला भन्न नसकिने स्थिती रहेको छ ।

५) छिमेकी मुलुकको राम्रा अभ्यासबाट सिकाइ

- क) भारतको GST र बाँग्लादेशको VAT बाट नेपालले धेरै पाठ सिक्न सक्छ । करीब करीब नेपाल जस्तै पृष्ठभूमी भएका यी छिमेकी मुलुकहरुले राजस्व प्रणालीमा गरेको उक्त पहल छोटै समयमा निकै सफल भएको देखिएको छ । बाँग्लादेशको VAT कर प्रणाली सन् १९९१ मा शुरु भएको भएपनि सन् २०१७ जुन १ मा यस सम्बन्धी नयाँ कानून ल्याएर अहिले प्राप्त गरिएको सफलता सिक्न लायक छ । केही वर्ष अघिसम्म बाँग्लादेश नेपालको VAT प्रणालीबाट सिक्न लालायीत थिए भने अहिले अवस्था फेरिएको छ ।
- ख) त्यसैगरी भारतले GST को तयारी निकै पूर्व थालेपनि यस सम्बन्धी कानून १ जुलाई २०१७ मा जारी भए पश्चात यसको कार्यान्वयनमा पाईरहेको सफलता सिक्न लायक छ । भारत जस्तो ठूलो करदाता र अर्थतन्त्र भएको देशमा सबै करदाताको कारोबारको Tracking गर्न सक्ने प्रणाली बसालिएको छ । ITC माथि आधारित यो प्रणालीले गर्दा हरेक करदाताको करयोग्य आयको Tracking गर्न संभव भएको देखिन्छ । भारतको GST Multiple Rate Systemमा आधारित हुँदाहुँदै पनि ITC को दक्ष उपयोगले गर्दा कार्यान्वयन गर्न संभव भयो ।
- ग) दुवै देशका उक्त प्रणालीहरुबाट नेपालले अहिलेलाई सिक्नु पर्ने विषय ITC को कर प्रशासनमा दक्ष उपयोग नै हो । यसो गर्न सकिए करको दायरा बढाउन सकिने, कर

प्रशासन सफा बन्ने, पारदर्शिता हुने र छिटो छरितो हुने, करदातालाई झन्झट नहुने लगायतको लाभ नेपालले पनि पाउन सक्नेछ ।

६) **थप गहन अध्ययनका सम्बन्धमा**

- १) प्रस्तुत अध्ययन वस्तुको आयात प्रवेश बिन्दुमा लगाईने भन्सार लगायतका कर परिचालन गर्ने नेपाल सरकारको क्षमतामाथि यस पूर्व भएका वा गरिएका बहुपक्षिय, क्षेत्रिय र द्धिपक्षिय व्यापार सम्बन्धी सन्धी सम्झौताहरुले पारेका प्रभावमा सिमित रहेको थियो । यस्तै अध्ययन सेवाजन्य आयातमा राजस्व परिचालन गर्ने नेपाल सरकारको क्षमतामा बहुपक्षिय, क्षेत्रिय र द्धिपक्षिय व्यापार सम्बन्धी सन्धी सम्झौताहरुले पारेका प्रभावबारे हुन आवश्यक छ । यस्तो अध्ययन निकट भविष्यमा गरिन सिफारिस गरिन्छ ।
- २) साफ्टा व्यापार सम्झौतामा भएको संवेदनशील वस्तुको सूची घटाउन नेपालमाथि अन्य सदस्य देशहरुबाट निरन्तर दबाब छ । यस सम्बन्धमा कुनै धारणा बनाउन पूर्व संवेदनशील वस्तुको सूचीमा हेरफेर गर्दा राजस्व परिचालन गर्ने क्षमतामा पर्न सक्ने प्रभावमाथि निकट भविष्यमा अध्ययन हुनु यो अध्ययन सिफारिस गर्दछ ।
- ३) NTIS वस्तुहरुको निर्यात प्रवर्द्धन गर्दा गैर भन्सार कर परिचालनमा पर्न सक्ने सकारात्मक र नकारात्मक प्रभाव सम्बन्धी अध्ययन गर्ने ।
- ४) व्यापार सम्बन्धी सन्धी सम्झौताहरुको कार्यान्वयनबाट अनौपचारिक अर्थतन्त्रमा परेको प्रभावमाथि अध्ययन गर्ने ।
- ५) व्यापार सम्झौताहरुले नेपालको राजस्व परिचालनमा छोडेका असर र प्रभावमाथि यो अध्ययन गरिए तापनि वैदेशिक लगानी तथा वैदेशिक सहयोग सम्बन्धी सन्धी सम्झौताहरुले पारेका प्रभावलाई यस अध्ययनले उपलब्ध समय र साधन श्रोत जस्ता सीमाहरुका कारण समेट्न सकेको छैन । अतः त्यस्तो विषयमा केन्द्रीत छुट्टै अध्ययन गर्न गराउन यो अध्ययन सिफारिस गर्दछ ।

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અનુસૂચીહરુ

अनुसूची १

अध्ययनका क्रममा तथ्यांकका लागि छलफल गरिएका विज्ञहरुको नामावली

- १) श्री जीवराज कोईराला, पूर्व सहसचिव, वाणिज्य मन्त्रालय एवं व्यापार विज्ञ
- २) श्री विनोद आचार्य, पूर्व सहसचिव, वाणिज्य मन्त्रालय एवं व्यापार विज्ञ
- ३) श्री शिशिर ढुंगाना, पूर्व सचिव, अर्थ मन्त्रालय एवं राजस्व विषयका जानकार
- ४) श्री कुलराज जवाली, पूर्व उपसचिव, अर्थ मन्त्रालय एवं भन्सार विषयका जानकार
- ५) श्री अच्युत सिवाकोटी, पूर्व सहसचिव, अर्थ मन्त्रालय एवं भन्सार राजस्व विज्ञ
- ६) श्री डा. पुष्प शर्मा, व्यापार विज्ञ तथा अनुसन्धानकर्ता, काठमाण्डौं
- ७) श्री सृजना तिवारी, उपसचिव, उद्योग वाणिज्य तथा आपूर्ति मन्त्रालय (क्षेत्रिय व्यापार)
- ८) श्री डा. नारायण रेग्मी, सहसचिव, उद्योग वाणिज्य तथा आपूर्ति मन्त्रालय (द्विपक्षिय तथा क्षेत्रिय व्यापार)
- ९) श्री पुरुषोत्तम ओझा, पूर्व सचिव, वाणिज्य तथा आपूर्ति मन्त्रालय एवं वाणिज्य विज्ञ
- १०) श्री ज्ञानेन्द्र ढकाल, प्रमुख- भैरहवा भन्सार कार्यालय एवं भन्सार विज्ञ
- ११) श्री मनोज आचार्य, सहसचिव, प्रधानमन्त्री तथा मन्त्रिपरिषदको कार्यालय एवं व्यापार विज्ञ
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अनुसूची २

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भाग ०१				
०१०१.२१.००	०१०१.२१.००	०१०१.३०.००	०१०१.९०.००	०१०२.२१.००

०१०२.२१.००	०१०२.३१.००	०१०२.३९.००	०१०२.९०.००	०१०३.१०.००
०१०३.११.००	०१०३.१२.००	०१०४.१०.००	०१०४.११.००	०१०४.१२.००
०१०४.१३.००	०१०४.१४.००	०१०४.१५.००	०१०६.११.००	०१०६.१२.००
०१०६.१३.००	०१०६.१४.००	०१०६.१९.००	०१०६.२०.००	०१०६.३१.००
०१०६.३२.००	०१०६.३३.००	०१०६.३९.००	०१०६.४१.००	०१०६.४९.००
०१०६.९०.००				
भाग ०३				
०३०२.१३.००	०३०२.१४.००	०३०२.१९.००	०३०२.२१.००	०३०२.२२.००
०३०२.२३.००	०३०२.२४.००	०३०२.२९.००	०३०२.३१.००	०३०२.३२.००
०३०२.३३.००	०३०२.३४.००	०३०२.३९.००	०३०२.३६.००	०३०२.३९.००
०३०२.४१.००	०३०२.४१.००	०३०२.४२.००	०३०२.४३.००	०३०२.४९.००
०३०३.२३.००	०३०३.२४.००	०३०३.२५.००	०३०३.२९.००	०३०३.३२.००
०३०३.४१.००	०३०३.४२.००	०३०३.४३.००	०३०३.४४.००	०३०३.४५.००
०३०३.४६.००	०३०३.४९.००	०३०३.५१.००	०३०३.५३.००	०३०३.५४.००
०३०३.५५.००	०३०३.५६.००	०३०३.५७.००	०३०३.५९.००	०३०३.६३.००
०३०३.६४.००	०३०३.६५.००	०३०३.६६.००	०३०३.६७.००	०३०३.६८.००
०३०३.६९.००	०३०३.८१.००	०३०३.८२.००	०३०३.८३.००	०३०३.८४.००
०३०३.८९.००				
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०५०६.१०.००	०५०६.१०.००			
भाग ०६				
०६०१.१०.००	०६०१.२०.००	०६०२.१०.००	०६०२.२०.००	०६०२.३०.००
०६०२.४०.००	०६०२.९०.००	०६०४.२०.००	०६०४.९०.००	
भाग ०७				
०७०५.११.००	०७०५.१९.००	०७०५.२१.००	०७०५.२९.००	०७१०.४०.००
०७११.२०.००	०७१२.३३.००			
भाग ०८				
०८०१.१२.००	०८०१.१९.००	०८०४.२०.१०	०८०६.१०.००	०८०९.१०.००

०८०९.२१.००	०८०९.२९.००	०८१०.२०.००	०८१०.४०.००	०८१०.५०.००
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१००४.१०.००	१००४.१०.००	१००६.१०.१०	१००६.१०.१०	१००७.१०.००
१००७.१०.००	१००८.१०.००	१००८.२१.००	१००८.२१.००	१००८.३०.००
१००८.४०.००	१००८.४०.००	१००८.६०.००	१००८.९०.००	
भाग १२				
१२०७.२१.००	१२०७.२९.००	१२०८.१०.००	१२०८.१०.००	१२०९.१०.००
१२०९.२१.००	१२०९.२२.००	१२०९.२३.००	१२०९.२४.००	१२०९.२५.००
१२०९.२९.००	१२०९.३०.००	१२०९.११.१०	१२०९.११.२०	१२०९.११.३०
१२०९.११.४०	१२०९.११.५०	१२०९.११.९०	१२०९.११.९०	१२१०.१०.००
१२१०.२०.००	१२११.२०.००	१२११.३०.००	१२११.४०.००	१२११.५०.००
१२११.१०.१०	१२११.१०.१०	१२१३.००.००	१२१४.१०.००	१२१४.१०.००
भाग १४				
१४०१.१०.००	१४०१.२०.००	१४०१.१०.००	१४०४.२०.००	१४०४.१०.४०
१४०४.१०.१०				
भाग १५				
१५२१.१०.००				

अनुसूची ३

आर्थिक ऐन २०७८ बमोजिम ९ प्रतिशत कृषि सुधार शुल्क लाग्ने वस्तुहरुको विवरण

भाग ०१				
०१०४.२०.००	०१०४.९४.००	०१०४.९९.००		
भाग ०३				
०३०१.११.००	०३०१.१९.००	०३०१.९१.००	०३०१.९२.००	०३०१.९३.००
०३०१.९४.००	०३०१.९५.००	०३०१.९९.००	०३०२.११.००	०३०२.४१.००
०३०२.४२.००	०३०२.४३.००	०३०२.४४.००	०३०२.४५.००	०३०२.४६.००
०३०२.४७.००	०३०२.४९.००	०३०२.५१.००	०३०२.५२.००	०३०२.५३.००
०३०२.५४.००	०३०२.५५.००	०३०२.५६.००	०३०२.५९.००	०३०२.७१.००
०३०२.७२.००	०३०२.७३.००	०३०२.७४.००	०३०२.७९.००	०३०२.८२.००
०३०२.८३.००	०३०२.८४.००	०३०२.८५.००	०३०२.८९.००	०३०२.९१.००
०३०२.९२.००	०३०२.९९.००	०३०३.१४.००	०३०३.२६.००	०३०३.३१.००
०३०३.३३.००	०३०३.३४.००	०३०३.३९.००	०३०३.९१.००	०३०३.९२.००
०३०३.९९.००	०३०४.३१.००	०३०४.३२.००	०३०४.३३.००	०३०४.३९.००
०३०४.४१.००	०३०४.४२.००	०३०४.४३.००	०३०४.४४.००	०३०४.४५.००
०३०४.४६.००	०३०४.४७.००	०३०४.४८.००	०३०४.४९.००	०३०४.५१.००
०३०४.५२.००	०३०४.५३.००	०३०४.५४.००	०३०४.५५.००	०३०४.५६.००
०३०४.५७.००	०३०४.५९.००	०३०४.६१.००	०३०४.६२.००	०३०४.६३.००
०३०४.६९.००	०३०४.७१.००	०३०४.७२.००	०३०४.७३.००	०३०४.७४.००
०३०४.७५.००	०३०४.७९.००	०३०४.८१.००	०३०४.८२.००	०३०४.८३.००
०३०४.८४.००	०३०४.८५.००	०३०४.८६.००	०३०४.८७.००	०३०४.८८.००
०३०४.८९.००	०३०४.९१.००	०३०४.९२.००	०३०४.९३.००	०३०४.९४.००
०३०४.९५.००	०३०४.९६.००	०३०४.९७.००	०३०४.९९.००	
भाग ०४				
०४०१.१०.००	०४०१.२०.००	०४०१.४०.००	०४०१.५०.००	०४०७.११.००
०४०७.१९.००	०४०७.२१.००	०४०७.२९.००	०४०७.९०.००	०४०९.००.१०

भाग ०६				
०६०३.११.००	०६०३.१२.००	०६०३.१३.००	०६०३.१४.००	०६०३.१५.००
०६०३.१९.००	०६०३.९०.००			
भाग ०७				
०७०१.१०.००	०७०१.१०.००	०७०२.००.००	०७०३.१०.००	०७०३.२०.००
०७०३.९०.००	०७०४.१०.००	०७०४.२०.००	०७०४.९०.००	०७०६.१०.००
०७०६.९०.००	०७०७.००.००	०७०८.१०.००	०७०८.२०.००	०७०८.९०.००
०७०९.२०.००	०७०९.३०.००	०७०९.४०.००	०७०९.५१.००	०७०९.५९.००
०७०९.६०.००	०७०९.७०.००	०७०९.९१.००	०७०९.९२.००	०७०९.९३.००
०७०९.९९.००	०७१०.१०.००	०७१०.२१.००	०७१०.२२.००	०७१०.२९.००
०७१०.३०.००	०७१०.८०.००	०७१०.९०.००	०७११.४०.००	०७११.५१.००
०७११.५९.००	०७११.९०.००	०७१२.२०.००	०७१२.३१.००	०७१२.३२.००
०७१२.३९.००	०७१२.९०.९०	०७१३.३९.००	०७१३.४०.१०	०७१३.४०.९०
०७१३.५०.००	०७१३.९०.१०	०७१३.९०.९०		
भाग ०८				
०८०३.१०.००	०८०३.९०.००	०८०४.३०.००	०८०४.४०.००	०८०४.५०.००
०८०५.१०.००	०८०५.२१.००	०८०५.२२.००	०८०५.२९.००	०८०५.४०.००
०८०५.५०.००	०८०५.९०.००	०८०७.११.००	०८०७.१९.००	०८०७.२०.००
०८०८.१०.००	०८०८.३०.००	०८०८.४०.००	०८०९.३०.००	०८०९.४०.००
०८१०.१०.००	०८१०.३०.००	०८१०.७०.००	०८१०.९०.१०	०८१०.९०.२०
०८१०.९०.९०				
भाग ०९				
०९१०.११.१०	०९१०.३०.१०			
भाग १०				
१००६.२०.००	१००६.३०.१०	१००६.३०.९०	१००६.४०.००	
भाग ११				
११०१.००.००	११०२.२०.००	११०२.९०.००	११०३.११.१०	११०३.११.९०
११०३.१३.००	११०३.१९.००	११०३.२०.००	११०४.१२.००	११०४.१९.००
११०४.२२.००	११०४.२३.००	११०४.२९.००	११०४.३०.००	

भाग १२				
१२०१.१०.००	१२०१.९०.००	१२०२.३०.००	१२०२.४१.००	१२०२.४२.००
१२०६.००.००	१२०७.४०.००	१२०७.९९.००	१२१२.९१.००	१२१२.९२.००

अनुसूची ४

साफ्टा सम्बन्धी नेपालको संवेदनशील वस्तुको विवरण

सार्क मुलुकमध्ये गैरकमविकसित मुलुकको लागि लागू हुने संवेदनशील मालवस्तुको उपशीर्षकको सूची:-

भाग-४				
०४०२.१०	०४०२.२१	०४०२.२९	०४०२.९१	०४०२.९९
०४०५.१०	०४०५.२०	०४०५.९०		
भाग-७				
०७१२.९०	०७१३.१०	०७१३.२०	०७१३.३१	०७१३.३२
भाग-८				
०८०१.३२	०८०२.७०	०८०२.८०	०८०२.९०	०८०५.१०
भाग-९				
०९०१.११	०९०१.१२	०९०१.२१	०९०१.२२	०९०१.९०
०९०२.१०	०९०२.२०	०९०२.३०	०९०२.४०	०९०८.३१
०९०८.३२	०९१०.९१	०९१०.९९		
भाग-११				
११०७.१०	११०७.२०			
भाग-१५				
१५०७.९०	१५११.९०	१५१२.१९	१५१४.११	१५१४.१९
१५१४.९१	१५१४.९९	१५१५.२९	१५१६.२०	१५१७.१०
भाग-१७				
१७०१.१३	१७०१.१४	१७०१.९१	१७०१.९९	१७०३.१०
१७०३.९०	१७०४.१०	१७०४.९०		

भाग-१८				
१८०६.१०	१८०६.२०	१८०६.३१	१८०६.३२	१८०६.९०
भाग-१९				
१९०२.११	१९०२.१९	१९०२.२०	१९०२.३०	१९०५.१०
१९०५.२०	१९०५.३१	१९०५.३२	१९०५.४०	१९०५.९०
भाग-२०				
२००७.९९	२००८.१९	२००८.९३	२००८.९९	२००९.११
२००९.१२	२००९.१९	२००९.२१	२००९.२९	२००९.३१
२००९.३९	२००९.४१	२००९.४९	२००९.५०	२००९.६१
२००९.६९	२००९.७१	२००९.७९	२००९.८१	२००९.८९
२००९.९०				
भाग-२१				
२१०३.१०	२१०३.२०	२१०३.९०	२१०४.१०	२१०४.२०
२१०६.१०	२१०६.९०			
भाग-२२				
२२०१.१०	२२०१.९०	२२०२.१०	२२०२.९१	२२०२.९९
२२०३.००	२२०४.१०	२२०४.२१	२२०४.२२	२२०४.२९
२२०४.३०	२२०५.१०	२२०५.९०	२२०६.००	२२०७.१०
२२०७.२०	२२०८.२०	२२०८.३०	२२०८.४०	२२०८.५०
२२०८.६०	२२०८.७०	२२०८.९०		
भाग-२४				
२४०१.१०	२४०१.२०	२४०१.३०	२४०२.१०	२४०२.२०
२४०२.९०	२४०३.११	२४०३.१९	२४०३.९१	२४०३.९९
भाग-२५				

୨୫୧୫.୧୨	୨୫୧୫.୨୦	୨୫୧୬.୧୨	୨୫୧୬.୨୦	୨୫୧୬.୨୦
୨୫୧୬.୪୧	୨୫୧୬.୪୯	୨୫୨୩.୧୦	୨୫୨୩.୨୧	୨୫୨୩.୨୯
୨୫୨୩.୩୦	୨୫୨୩.୯୦			
भाग-୨୭				
୨୭୧୦.୧୨	୨୭୧୦.୧୯	୨୭୧୦.୨୦		
भाग-୩୨				
୩୨୦୬.୧୧	୩୨୦୬.୧୯	୩୨୦୬.୨୦	୩୨୦୬.୪୧	୩୨୦୬.୪୨
୩୨୦୬.୪୯	୩୨୦୬.୫୦	୩୨୦୬.୧୦	୩୨୦୬.୨୦	୩୨୦୬.୯୦
୩୨୦୯.୧୦	୩୨୦୯.୯୦	୩୨୧୦.୦୦		
भाग-୩୩				
୩୩୦୪.୧୦	୩୩୦୪.୨୦	୩୩୦୪.୩୦	୩୩୦୪.୯୧	୩୩୦୪.୯୯
୩୩୦୫.୧୦	୩୩୦୫.୨୦	୩୩୦୫.୩୦	୩୩୦୫.୯୦	୩୩୦୬.୧୦
୩୩୦୬.୨୦	୩୩୦୬.୩୦	୩୩୦୬.୪୯	୩୩୦୬.୯୦	
भाग-୩୪				
୩୪୦୧.୧୧	୩୪୦୧.୧୯	୩୪୦୧.୨୦	୩୪୦୧.୩୦	୩୪୦୨.୧୧
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୩୪୦୫.୧୦	୩୪୦୫.୨୦	୩୪୦୫.୩୦	୩୪୦୫.୪୦	୩୪୦୫.୯୦
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୩୭୧୬.୩୩	୩୭୧୬.୩୯	୩୭୧୬.୪୦	୩୭୧୬.୧୦	୩୭୧୬.୯୦
୩୭୧୯.୧୦	୩୭୧୯.୯୦	୩୭୨୦.୧୦	୩୭୨୦.୨୦	୩୭୨୦.୩୦

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୩୭୨୫.୩୦	୩୭୨୫.୯୦	୩୭୨୬.୧୦	୩୭୨୬.୨୦	୩୭୨୬.୩୦
୩୭୨୬.୪୦	୩୭୨୬.୯୦			
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୪୦୧୧.୯୦	୪୦୧୨.୧୧	୪୦୧୨.୧୨	୪୦୧୨.୧୯	୪୦୧୨.୨୦
୪୦୧୨.୯୦	୪୦୧୩.୧୦	୪୦୧୩.୯୦	୪୦୧୬.୧୦	
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୪୨୦୨.୨୯	୪୨୦୨.୩୧	୪୨୦୨.୩୨	୪୨୦୨.୩୯	୪୨୦୨.୯୧
୪୨୦୨.୯୨	୪୨୦୨.୯୯	୪୨୦୫.୦୦		
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୪୮୦୨.୧୦.	୪୮୦୨.୨୦	୪୮୦୨.୪୦	୪୮୦୨.୫୪	୪୮୦୨.୫୫
୪୮୦୨.୫୬	୪୮୦୨.୫୭	୪୮୦୨.୫୮	୪୮୦୨.୬୧	୪୮୦୨.୬୨
୪୮୦୨.୬୯	୪୮୧୦.୧୩	୪୮୧୦.୧୪	୪୮୧୦.୧୯	୪୮୧୦.୨୨
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୪୮୧୧.୫୯	୪୮୧୧.୬୦	୪୮୧୧.୯୦	୪୮୧୬.୨୦	୪୮୧୬.୯୦

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୧୨୧୪.୧୦	୧୨୧୫.୧୦	୧୨୧୫.୨୦	୧୨୧୫.୩୦	୧୨୧୬.୦୦
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୧୩୦୨.୪୫	୧୩୦୨.୫୦	୧୩୦୨.୫୧	୧୩୦୨.୫୩	୧୩୦୨.୫୫
୧୩୦୩.୧୨	୧୩୦୩.୧୫	୧୩୦୩.୧୬	୧୩୦୩.୧୭	୧୩୦୩.୧୯
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୧୩୦୪.୫୦	୧୩୦୫.୧୨	୧୩୦୫.୧୫	୧୩୦୫.୨୨	୧୩୦୫.୨୫
୧୩୦୫.୩୦	୧୩୦୫.୪୦	୧୩୦୫.୫୦		
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୧୪୦୫.୨୦	୧୪୦୫.୨୫			
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୧୬୦୨.୧୦	୧୬୦୨.୨୧	୧୬୦୨.୨୩	୧୬୦୨.୨୫	୧୬୦୨.୨୯
୧୬୦୨.୨୯	୧୬୦୨.୩୩	୧୬୦୨.୩୫		
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୧୭୦୪.୧୦	୧୭୦୪.୧୦	୧୭୦୬.୨୧	୧୭୦୬.୨୨	୧୭୦୬.୨୩
୧୭୦୬.୩୦	୧୭୦୬.୪୦	୧୭୧୦.୧୦	୧୭୧୦.୧୦	୧୭୧୧.୧୦
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୭୦୦୫.୦୦	୭୦୦୬.୧୧	୭୦୦୬.୧୫	୭୦୦୬.୨୧	୭୦୦୬.୨୫

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୭୦୧୩.୨୨	୭୦୧୩.୨୮	୭୦୧୩.୩୩	୭୦୧୩.୩୬	୭୦୧୩.୪୧
୭୦୧୩.୪୨	୭୦୧୩.୪୫	୭୦୧୩.୫୧	୭୦୧୩.୫୫	୭୦୨୦.୦୦
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୭୨୧୦.୨୦	୭୨୧୦.୩୦	୭୨୧୦.୪୧	୭୨୧୦.୪୫	୭୨୧୦.୫୦
୭୨୧୦.୫୧	୭୨୧୦.୫୫	୭୨୧୦.୬୦	୭୨୧୦.୬୦	୭୨୧୨.୨୦
୭୨୧୨.୩୦	୭୨୧୨.୪୦	୭୨୧୨.୫୦	୭୨୧୨.୫୦	୭୨୧୩.୧୦
୭୨୧୩.୨୦	୭୨୧୩.୫୧	୭୨୧୩.୫୫	୭୨୧୪.୧୦	୭୨୧୪.୨୦
୭୨୧୪.୩୦	୭୨୧୪.୫୫	୭୨୧୫.୫୫	୭୨୧୫.୧୦	୭୨୧୫.୫୦
୭୨୧୫.୫୦				
ଭାଗ-୭୦				
୭୩୦୪.୧୧	୭୩୦୪.୧୫	୭୩୦୪.୨୨	୭୩୦୪.୨୩	୭୩୦୪.୨୪
୭୩୦୪.୨୫	୭୩୦୪.୩୧	୭୩୦୪.୩୫	୭୩୦୪.୪୧	୭୩୦୪.୪୫
୭୩୦୪.୫୧	୭୩୦୪.୫୫	୭୩୦୪.୬୦	୭୩୦୫.୧୧	୭୩୦୫.୧୨
୭୩୦୫.୧୫	୭୩୦୫.୨୦	୭୩୦୫.୩୧	୭୩୦୫.୩୫	୭୩୦୫.୫୦
୭୩୦୫.୫୫	୭୩୦୬.୧୫	୭୩୦୬.୨୧	୭୩୦୬.୨୫	୭୩୦୬.୩୦
୭୩୦୬.୪୦	୭୩୦୬.୫୦	୭୩୦୬.୫୫	୭୩୦୬.୫୫	୭୩୦୬.୫୫
୭୩୦୮.୧୦	୭୩୦୮.୨୦	୭୩୦୮.୩୦	୭୩୦୮.୪୦	୭୩୦୮.୫୦
୭୩୧୩.୦୦				
ଭାଗ-୭୧				
୮୦୦୭.୦୦				
ଭାଗ-୭୨				
୮୩୦୨.୧୦	୮୩୦୨.୨୦	୮୩୦୨.୩୦	୮୩୦୨.୪୧	୮୩୦୨.୪୨
୮୩୦୨.୪୫	୮୩୦୨.୫୦	୮୩୦୨.୫୦	୮୩୦୨.୫୦	
ଭାଗ-୭୩				
୮୪୧୫.୧୦	୮୪୧୫.୨୦	୮୪୧୫.୫୧	୮୪୧୫.୫୨	୮୪୧୫.୫୩
୮୪୧୫.୫୫	୮୪୧୫.୬୦	୮୪୧୫.୬୧	୮୪୧୫.୬୫	୮୪୧୫.୬୫
୮୪୧୫.୮୦	୮୪୧୫.୮୦	୮୪୧୫.୮୧	୮୪୧୫.୮୫	୮୪୧୫.୮୫
୮୪୧୫.୮୫	୮୪୧୫.୮୫	୮୪୧୫.୮୫	୮୪୧୫.୮୫	୮୪୧୫.୮୫

सार्क मुलुकमध्ये कम विकसित मुलुकको निमित्त लागू हुने
संवेदनशील मालवस्तुको उपशीर्षकको सूची:-

देहायका उपशीर्षक बाहेकका उपदफा (१) मा उल्लिखित अन्य
उपशीर्षक:-

भाग-७२				
७२१३.१०	७२१३.२०	७२१३.९१	७२१३.९९	
भाग-७३				
७३०४.११	७३०४.१९	७३०४.२२	७३०४.२३	७३०४.२४
७३०४.२९	७३०४.३१	७३०४.३९	७३०४.४१	७३०४.४९
७३०४.५१	७३०४.५९	७३०४.९०	७३०५.११	७३०५.१२
७३०५.१९	७३०५.२०	७३०५.३१	७३०५.३९	७३०५.९०
७३०८.१०	७३०८.२०	७३०८.३०	७३०८.४०	७३०८.९०
भाग-८३				
८३०२.१०	८३०२.२०	८३०२.३०	८३०२.४१	८३०२.४२
८३०२.४९	८३०२.५०	८३०२.६०		
भाग-८४				
८४५१.९०				

अनुसूची ५

विश्व व्यापार संगठनमा प्रवेश गर्दा नेपालले प्रतिवद्धता जनाएका माराकास सम्झौताका अङ्गहरु
(तलका मध्ये Plurilateral Trade Agreements बाहेकका अन्यमा प्रतिवद्धता)

ANNEX 1A: Multilateral Agreements on Trade in Goods

- General Agreement on Tariffs and Trade 1994
- Agreement on Agriculture
- Agreement on the Application of Sanitary and Phytosanitary Measures
- Agreement on Textiles and Clothing
- Agreement on Technical Barriers to Trade
- Agreement on Trade-Related Investment Measures
- Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994
- Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994
- Agreement on Preshipment Inspection
- Agreement on Rules of Origin
- Agreement on Import Licensing Procedures
- Agreement on Subsidies and Countervailing Measures
- Agreement on Safeguards

ANNEX 1B: General Agreement on Trade in Services and Annexes

ANNEX 1C: Agreement on Trade-Related Aspects of Intellectual Property Rights

ANNEX 2

Understanding on Rules and Procedures Governing the Settlement of Disputes

ANNEX 3

Trade Policy Review Mechanism

ANNEX 4

Plurilateral Trade Agreements

- Agreement on Trade in Civil Aircraft
- Agreement on Government Procurement
- International Dairy Agreement
- International Bovine Meat Agreement

श्रोत: https://www.wto.org/english/docs_e/legal_e/04-wto_e.htm, Retrived on May 6 2022 at 11:43

अनुसूची ६

नेपाल भारत वाणिज्य सन्धी २००९ को पूर्ण अंश

REVISED INDO-NEPAL

TREATY OF TRADE

MINISTRY OF COMMERCE & INDUSTRY

GOVERNMENT OF INDIA NEW DELHI

Oct 2009

**REVISED TREATY OF TRADE BETWEEN THE
GOVERNMENT OF INDIA AND THE
GOVERNMENT OF NEPAL**

The Government of India and the Government of Nepal (hereinafter referred to as the Contracting Parties),
Being conscious of the need to fortify the traditional connection between the markets of the two countries,
Being animated by the desire to strengthen economic cooperation between them,
Impelled by the urge to develop their economies for their several and mutual benefit, and
Convinced of the benefits of mutual sharing of scientific and technical knowledge and experience to promote mutual trade,
Have resolved to conclude a Treaty of Trade in order to expand trade between their respective territories and encourage collaboration in economic development, and
Have for this purpose appointed as their Plenipotentiaries the following persons, namely,

For the Government of India

For the Government of Nepal

(Anand Sharma)
Commerce and
Industry Minister

(Rajendra Mahto)
Minister of Commerce and
Supplies

Who, having exchanged their full powers and found them good and in due form, have agreed as follows:

ARTICLE I

The Contracting Parties shall explore and undertake all measures, including technical cooperation, to promote, facilitate, expand and diversify trade between their two countries.

ARTICLE II

The Contracting Parties shall endeavour to grant maximum facilities and to undertake all necessary measures for the free and unhampered flow of goods, needed by one country from the other, to and from their respective territories.

ARTICLE III

Both the Contracting Parties shall accord unconditionally to each other treatment no less favourable than that accorded to any third country with respect to (a) customs duties and charges of any kind imposed on or in connection with importation and exportation, and (b) import regulations including quantitative restrictions.

ARTICLE IV

The Contracting Parties agree, on a reciprocal basis, to exempt from basic customs duty as well as from quantitative restrictions the import of such primary products as may be mutually agreed upon, from each other.

ARTICLE V

Notwithstanding the provisions of Article III and subject to such exceptions as may be made after consultation with the Government of Nepal, the Government of India agree to promote the industrial development of Nepal through the grant on the basis of non-reciprocity of specially favorable treatment to imports into India of industrial products manufactured in Nepal in respect of customs duty and quantitative restrictions normally applicable to them.

ARTICLE VI

With a view to facilitating greater interchange of goods between the two countries, the Government of Nepal shall endeavour to exempt, wholly or partially, imports from India from customs duty and quantitative restrictions

to the maximum extent compatible with their development needs and protection of their industries.

ARTICLE VII

Payment for transactions between the two countries will continue to be made in accordance with their respective foreign exchange laws, rules and regulations. The Contracting Parties agree to consult each other in the event of either of them experiencing difficulties in their mutual transactions with a view to resolving such difficulties.

ARTICLE VIII

The Contracting Parties agree to co-operate effectively with each other to prevent infringement and circumvention of the laws, rules and regulations of either country in regard to matters relating to foreign exchange and foreign trade.

ARTICLE IX

Notwithstanding the foregoing provisions, either Contracting Party may maintain or introduce such restrictions as are necessary for the purpose of:

- (a) Protecting public morals,
- (b) Protecting human, animal and plant life,
- (c) Safeguarding national treasures,
- (d) Safeguarding the implementation of laws relating to the import and export of gold and silver bullion, and
- (e) Safeguarding such other interests as may be mutually agreed upon.

ARTICLE X

Nothing in this treaty shall prevent either Contracting Party from taking any measures which may be necessary for the protection of its essential security interests or in pursuance of general international conventions, whether already in existence or concluded hereafter, to which it is a party relating to transit, export or import of particular kinds of articles such as narcotics and psychotropic substances or in pursuance of general conventions intended to prevent infringement of industrial, literary or artistic property or relating to

false marks, false indications of origin or other methods of unfair competition.

ARTICLE XI

In order to facilitate effective and harmonious implementation of this Treaty, the Contracting Parties shall consult each other regularly.

ARTICLE XII

- (a) This Treaty shall come into force on the date of its signature. It shall supercede the Treaty of Trade concluded between the Government of India and the Government of Nepal on 6th December 1991, as amended or modified from time to time.
- (b) This Treaty shall remain in force **for a period of seven years** and shall be automatically extended for further periods **of seven years at a time**, unless either of the parties gives to the other a written notice, three months in advance, of its intention to terminate the Treaty.
- (c) This Treaty may be amended or modified by mutual consent of the Contracting Parties.
- (d) The Protocol annexed to this Treaty shall constitute its integral part.

Done in duplicate in Hindi, Nepali and English languages, all the texts being equally authentic, at Kathmandu on 27th October, 2009. In case of doubt, the English text will prevail.

(Anand Sharma)
Commerce and Industry Minister

(Rajendra Mahto)
Minister of Commerce and
Supplies

For the Government of India

For the Government of Nepal

PROTOCOL TO THE TREATY OF TRADE

I. With Reference to Article I

1. It is understood that the trade between the two Contracting Parties shall be conducted through the mutually agreed routes as are mentioned in the Annexure A. Such mutually agreed routes would be subject to joint review as and when required.
2. It is further understood that the exports to and imports from each other of goods which are not subject to prohibitions or duties on exportation or importation shall continue to move through the traditional routes on the common border.
3. The Government of India, on request from the Government of Nepal, will make best endeavour to assist Nepal to increase its capacity to trade through improvement in technical standards, quarantine and testing facilities and related human resource capacities.
4. Both Contracting Parties will facilitate cross-border flow of trade through simplification, standardization and harmonization of customs, transport and other trade related procedures and development of border infrastructure.
5. The Contracting Parties shall undertake measures to reduce or eliminate non-tariff, para-tariff and other barriers that impede promotion of bilateral trade.
6. Both parties shall allow duty free, temporary importation of the used machinery and equipments into their territory for the purpose of repair and maintenance of such machinery and equipments ten years from the date of exportation subject to the following conditions:
 - (i) Goods are re-exported within six months of the date of re-importation
 - (ii) The Customs is satisfied as regards to the proof of identity of the used machinery and equipments.
 - (iii) The importer at the time of importation executes a bond undertaking to:
 - (a) export the goods after repairs or reconditioning within the period as stipulated;
 - (b) pay on demand, in the event of its failure to comply with any of the aforesaid conditions the applicable customs duties.
7. Both parties shall take measures to exchange trade related data with each other from time to time, with a view to facilitate the flow of trade and transport.

II. With Reference to Article II

1. It is understood that all goods of Indian or Nepalese origin shall be allowed to move unhampered to Nepal or India respectively without being subjected to any quantitative restrictions, licensing or permit system with the following exceptions:
 - (a) Goods restricted for export to third countries,
 - (b) Goods subject to control on price for distribution or movement within the domestic market, and
 - (c) Goods prohibited for export to each other's territories to prevent deflection to third countries.
2. In order to facilitate the smooth flow of goods across the border, the list of commodities subject to restrictions/prohibitions on exports to each other's territories shall be immediately communicated through diplomatic channels as and when such restrictions/prohibitions are imposed or relaxed.
3. It is further understood that when notifications regarding restrictions on exports to each other are issued, adequate provisions will be made therein to allow the export to each other of the goods which are already covered under the forward contract or by Letter of Credit or goods which are already in transit and/or booked through the railways or other public sector transport undertakings or goods which have already arrived at the border customs posts on the day of the notification.
4. In respect of goods falling under prohibited or restricted categories as mentioned in paragraph 1 above and where needed by one Contracting Party, the other shall authorise exports of such goods subject to specific annual quota allocations. Specific request list of such goods shall be furnished to each other by the end of November, and specific quota allocations for the following calendar year shall be made by the end of December with due regard to the supply availability and the overall need of the other Contracting Party. The quota list may be jointly reviewed as and when necessary.
5. The Contracting Parties shall take appropriate measures and co-operate with each other to prevent unauthorized import in excess of the quota of goods the export of which is prohibited or restricted from the territory of the other Contracting Party.
6. Both parties shall grant recognition to the Sanitary and Phytosanitary - certificates (including health certificates) issued by the competent authority of the exporting country, based on assessment of their capabilities, in the area

of food and agriculture product (including primary, semi processed and processed), and shall allow entry of these products into their markets on the basis of these certificates subject to meeting the mandatory requirement of the importing country.

III. With Reference to Article III

1. The Government of India will allow the Government of Nepal payment of the excise and other duties collected by the Government of India on goods produced in India and exported to Nepal provided that:

- (i) Such payment shall not exceed the import duties and like charges levied by the Government of Nepal on similar goods imported from any other country, and
- (ii) The Government of Nepal shall not collect from the importer of the said Indian goods so much of the import duty and like charges as is equal to the payment allowed by the Government of India.

IV. With Reference to Article IV

1. The following primary products would be eligible for preferential treatment:

- 1. Agriculture, horticulture, **floriculture** and forest produce,
- 2. Minerals which have not undergone any processing,
- 3. Rice, pulses, flour, atta, bran and husk,
- 4. Timber,
- 5. Jaggery (gur and shakar),
- 6. Livestock, Poultry bird and fish,
- 7. Bees, bees-wax and honey,
- 8. Raw wool, goat hair, bristles and bones as are used in the manufacture of bone-meal,
- 9. Milk, home made products of milk and eggs,
- 10. Ghani-produced oil and oilcakes,
- 11. **Herbs**, ayurvedic and herbal medicines, including essential oils and its extracts,
- 12. Articles produced by village artisans as are mainly used in villages,
- 13. Akara,
- 14. Yak Tail,
- 15. **Stone aggregate, boulder, sand and gravel**,
- 16. Any other primary products, which may be mutually agreed upon.

2. It is understood that in the matter of internal taxes or charges the movement of primary products of either Contracting Party to any market destinations in the territory of the other shall be accorded treatment no less favorable than that accorded to the movement of its own primary products within its territory.

3. It is also understood that the aforesaid provisions will not preclude a Contracting Party from taking any measures, which it may deem necessary on the exportation of primary products to the other.

V. With Reference to Article V

1. The Government of India will provide preferential access to the Indian market free of customs duties normally applicable and quantitative restrictions except as mentioned elsewhere, for all articles manufactured in Nepal, provided they fulfill the qualifying criteria given below:

(a) The articles are manufactured in Nepal wholly from Nepalese materials or Indian materials or Nepalese and Indian materials. In addition, the following products, but not limited to, shall be considered as wholly produced or manufactured.

- (i) Raw materials or mineral products extracted from soil, water, riverbed or beneath the riverbed.
- (ii) Products taken from the seabed, ocean floor or sub-soil thereof beyond the limits of national jurisdiction, provided it has the exclusive rights to exploit that seabed, ocean floor or sub-soil thereof, in accordance with the provisions of the United Nation's Convention on the Law of the Sea (UNCLOS).
- (iii) Used articles collected there, fit only for the recovery of raw materials.
- (iv) Waste and scrap resulting from manufacturing operations conducted there.

(b) (i) The articles involve a manufacturing process in Nepal that brings about a change in classification, at four digit level, of the Harmonized Commodities Description and Coding System, different from those, in which all the third country origin materials used in its manufacture are classified; and the manufacturing process is not limited to insufficient working or processing as indicated in Annexure "B", and

(ii) The total value of materials, parts or produce originating from non-Contracting Parties or of undetermined origin used does not exceed 70% (seventy percent) of the FOB price of the articles produced, and the final process of manufacturing is performed within the territory of Nepal.

Note:

The value of materials, parts or produce originating from non-Contracting Parties shall be the CIF value at the time of importation of materials, parts or produce, at the point of entry in Nepal, where this can be proven, or the earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Contracting Party where the working or processing takes place.

(c) For Nepalese articles not fulfilling the conditions given in sub-para-1 (b) (i) above, but fulfilling the condition at sub-para-1 (b)(ii) above, preferential access may be given by the Government of India, on a case by case basis, after satisfying itself that such article has undergone a sufficient manufacturing process within Nepal.

(d) However, the import of Nepalese manufactured articles described in Annexure "C" which fulfill the criteria in sub-para-1 (a) or (b) (i) & (ii) above will be governed by the terms specified in this Annexure.

(e) In the case of other articles manufactured in Nepal which do not fulfill the qualifying criteria specified in sub-para-1 (a) or (b) (i) & (ii) above, the Government of India will provide normal access to the Indian market consistent with its MFN treatment. The Certificate of Origin for MFN export will be as prescribed in Annex D/II

2. Import of articles in accordance with the para-1 above shall be allowed by the Indian customs authorities on the basis of the Certificate of Origin to be issued by the agency designated for this purpose by the Government of Nepal in the format prescribed at Annexure - D/I for each consignment of articles exported from Nepal to India. Information regarding the basis of calculation for grant of such Certificates of Origin to the manufacturing facilities in Nepal will be provided to the Government of India on an annual basis. Preferential facility shall not be available for the articles listed at Annexure-"E".

3. On the basis of a Certificate issued, for each consignment of articles manufactured in the small-scale units in Nepal, by the Government of Nepal, that the relevant conditions applicable to the articles manufactured in similar Small Scale Industrial units in India for relief in the levy of applicable Excise Duty rates are fulfilled for such a parity, Government of India will extend parity in the levy of Additional Duty on such Nepalese articles equal to the treatment provided in the levy of effective Excise Duty on similar Indian articles under the Indian Customs and Central Excise Tariff. However, this facility will be applicable only to articles manufactured in Nepal in such small-scale units, which qualify as small-scale units under the Nepalese Industrial Policy as on 5th December 2001.

4. The "Additional Duty" rates equal to the effective Indian excise duty rates applicable to similar Indian products under the Indian Customs & Central Excise Tariff will continue to be levied on the imports into India of products manufactured in the medium and large-scale units in Nepal.

5. Whenever imports into India of products manufactured in the medium and large scale units of Nepal attract an “Additional Duty” over and above an Additional Duty equivalent to the effective duty of excise applicable to similar products produced or manufactured in India, Government of India shall, upon request from Government of Nepal, consider waiver of such additional duties on imports of products from Nepal.

Explanation: Additional Duty shall mean a duty levied under Section 3(5) of the Customs Tariff Act, 1975 of India.

6. In regard to additional duty collected by the Government of India in respect of manufactured articles other than those manufactured in “small” units; Wherever it is established that the cost of production of an article is higher in Nepal than the cost of production in a corresponding unit in India, a sum representing such difference in the cost of production, but not exceeding 25 per cent of the “Additional Duty” collected by the Government of India, will be paid to the Government of Nepal provided the Government of Nepal have given assistance to the same extent to the (manufacturers) exporters.

7. Export of consignments from Nepal accompanied by the Certificate of Origin will normally not be subjected to any detention/delays at the Indian customs border check posts and other places en route. However, in case of reasonable doubt about the authenticity of Certificate of Origin, the Indian Customs Authority may seek a clarification from the certifying agency, which will furnish the same within a period of thirty days. Meanwhile, the subject consignment will be allowed entry into India on provisional basis against a bond i.e. a legally binding undertaking as required. After examining the information so provided by the certifying agency, the Indian Customs Authority would take appropriate action to finalize the provisional assessment. Whenever considered necessary, request for a joint visit of the manufacturing facility may be made by the Indian Customs Authority, which would be facilitated by the concerned Nepalese authority within a period of thirty days.

8. Where for social and economic reasons, the import of an item into India is permitted only through public sector agencies or where the import of an item is prohibited under the Indian Trade control regulations, the Government of India will consider any request of the Government of Nepal for relaxation and may permit the import of such an item from Nepal in such a manner as may be found to be suitable.

9. For the purpose of calculation of import duties customs valuation procedures, as prescribed under the prevailing customs law, will be followed.

VI. With reference to Article VI

The Government of Nepal, with a view to continuing preferences given to Indian exports, will waive additional customs duty on all Indian exports during the validity of the Treaty.

VII. With reference to Article VII

Both Contracting Parties shall make provisions so that no discrimination will be made in respect of tax, including central excise, rebate and other benefits to exports merely on the basis of payment modality and currency of payment of trade. This would be made effective from the date to be mutually agreed to, after which the Protocol to Article III would become redundant.

Both Contracting Parties agreed to develop modalities for transition from the existing to the new system.

VIII. With Reference to Article IX

In the event of imports under the Treaty, in such a manner or in such quantities as to cause or threaten to cause serious injury to the domestic industry relating to the article, an investigation for application of safeguard measures may be initiated. The following conditions and limitations shall apply to an investigation for application of safeguards measures.

- a. A Party shall immediately deliver written notice to the other Party upon:
 - (i) initiating an investigatory process relating to serious injury or threat thereof and the reasons for it;
 - (ii) making a finding of serious injury or threat thereof caused by increased imports; and
 - (iii) taking a decision to apply a safeguard measure;
- b. in making the notification referred to in paragraph (a), the Party proposing to apply a safeguard measure shall provide the other Party with all pertinent information, which shall include evidence of serious injury or threat thereof caused by the increased imports, precise description of the goods involved and the proposed measure, proposed date of introduction and expected duration; the Party proposing to apply a measure is also obliged to provide any additional information which the Party considers pertinent;
- c. a Party proposing to apply a measure shall provide adequate opportunity for prior consultations with the other Party as far in advance of

taking any such measure as practicable, with a view to reviewing the information arising from the investigation, exchanging views on the measure and reaching an agreement. Such consultation shall take place at the Joint Committee meeting set up by the two governments. If the consultations in the Joint Committee fail to resolve the issue within a period of sixty days from the date of request for consultation, then the requesting government shall be free to take appropriate remedial measures. The Nepal-India Inter Governmental Committee (IGC) will review such measures.

Explanation: The terms “Domestic Industry” and “Serious Injury” shall be interpreted as defined in the WTO Agreement on Safeguards.

The determination of ‘Serious injury’ shall be as per the WTO Safeguard Agreement.

“Threat of injury” means a situation in which a substantial increase of imports under the Treaty is of a nature so as to cause injury to the domestic producers, and that such injury, although not yet existing is clearly imminent. A determination of threat of injury shall be based on facts and not on mere allegation, conjecture, or remote or hypothetical possibility.

IX. With reference to Article XI

1. In case of problems arising in clearance of goods at the land customs stations, provided that the quality of goods in questions would deteriorate or perishes due to delays, such problem shall be dealt at the joint meeting of the local authorities comprising of the followings:

- (a) Customs officers
- (b) Quarantine/ food test officers
- (c) Representatives of local chambers
- (d) Any other local officials nominated by the respective Government.

2. Such consultation will be carried out with a view to resolving the issue in an expeditious manner and at facilitating trade through resolving the issues in situ. However the case will be referred to the respective Government, if the resolution could not be settled through such consultation.

3. Issues on bilateral trade and other trade related matters will be referred to an Inter-Governmental Committee (IGC) led by Secretaries in the Ministry of Commerce of the two Governments. The Committee shall meet at least once in a six months alternatively in Kathmandu and New Delhi. An Inter-Governmental Sub-Committee (IGSC) shall be constituted at the level of Joint Secretaries of the Ministry of Commerce of the two countries, which shall meet at the interval of two IGC meetings. The Inter-governmental Sub-committee shall be responsible for taking up extensive consultation and decisions on trade and trade related issues with a view to facilitating bilateral trade and making recommendation to Inter-governmental Committee,

whenever necessary. The Sub-Committee shall also work as the Joint Committee as mentioned in Protocol with reference to Article IX above.

Annexure “ A ”

AGREED ROUTES FOR MUTUAL TRADE

1. Pashupatinagar/Sukhia Pokhari
2. Kakarbhitta/Naxalbari
3. Bhadrapur/Galgalia
4. Biratnagar/Jogbani
5. Setobandha/Bhimnagar
6. Rajbiraj/Kunauli
7. Siraha, Janakpur/Jayanagar
8. Jaleswar/Bhitamora (Sursand)
9. Malangawa/Sonabarsa
10. Gaur/Bairgania
11. Birgunj/Raxaul
12. Bhairahawa/Nautanwa
13. Taulihawa/Khunwa
14. Krishnanagar/Barhni
15. Koilabas/Jarwa
16. Nepalgunj/Nepalgunj Road
17. Rajapur/Katerniyaghat
18. Prithvipur/Sati (Kailali)/Tikonia
19. Dhangadhi/Gauriphanta
20. Mahendranagar/Banbasa
21. Mahakali/Jhulaghat (Pithoragarh)
22. Darchula/Dharchula
23. Maheshpur/Thutibari (Nawalparasi)
24. International Airports connected by Direct Flights between Nepal and India (Kathmandu/Delhi, Mumbai, Kolkata and Chennai)
25. Sikta-Bhiswabazar
26. Laukha-Thadi
27. Guleria/Murtia

ILLUSTRATIVE LIST OF
INSUFFICIENT WORKING OR PROCESSING

The following shall be considered as insufficient working or processing to confer the status of originating or manufactured or produced or made in Nepal, to an article, whether or not there is a change in heading classification at four digit level, of the Harmonized Commodities Description and Coding system, different from those in which all the third country origin materials used in its manufacture are classified: -

- a) Operations to ensure the preservation of articles in good condition during transport and storage (e.g., ventilation, spreading out, drawing, chilling, placing in salt, sulphur-dioxide or other aqueous solutions, removal of damaged parts and like operations);
- b) Operations consisting of removal of dust, shifting or screening, sorting, classifying, matching (including the making up of sets), washing, painting, cutting up;
- c) Changes of packing and breaking up and assembly of consignments;
- d) Slicing, cutting, slitting, re-packing, placing in bottles or flasks or bags or boxes or other containers, fixing on cards or boards, etc., and all other packing or re-packing operations;
- e) The affixing of marks, labels or other like distinguishing signs on articles or their packaging;
- f) Mixing of articles, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in para 1 (b) of Protocol to Article V of the Treaty to enable them to be considered as manufactured or produced or made in Nepal;
- g) Assembly of parts of an article to constitute a complete article;

- h) A combination of two or more operations specified in a) to g) above.

Annexure “ C ”

**Nepalese manufactured articles allowed entry into India
free of customs duties on a fixed quota basis.**

Sl. no.	Nepalese Article	Quantity in MT per year
1	Vegetable fats (Vanaspati)	100, 000 (One hundred thousand)
2	Acrylic Yarn	10, 000 (Ten thousand)
3	Copper products under Chapters 74.00 & Heading 85.44 of the H.S. Code	10,000 (Ten thousand)
4	Zinc Oxide	2,500 (two thousand five hundred)

- a) Imports into India of the above four commodities for quantities in excess of the fixed quota mentioned above will be permitted under normal MFN rates of duty, notwithstanding any concession in any other preferential arrangement.
- b) Imports into India of the above commodities will be permitted through the Land Customs Stations (LCS) at Kakarbhitta/Naxalbari, Biratnagar/Jogbani, Birganj/Raxaul, Bhairahawa/Nautanwa, Nepalgunj/Nepalgunj Road and Mahendranagar/Banbasa.
- c) Modalities of operationalization of the fixed quota on vegetable fat (Vanaspati) shall be as agreed from time to time.
- d) The existing administrative arrangements for operationalization of the fixed quota of Sl. no 2, 3 and 4 shall be reviewed for further simplification, as required.

**CERTIFICATE OF ORIGIN FOR EXPORTS FREE OF CUSTOMS DUTIES
UNDER THE TREATY OF TRADE BETWEEN THE GOVERNMENT OF
NEPAL AND THE GOVERNMENT OF INDIA**

Reference No. _____

1. Articles consigned from (Exporter's business name, address)
2. Articles consigned to (Consignee's name, address)
3. Means of transport and route
4. Item Number (HS Tariff Line)
5. Marks and number of package
6. Description of Articles
7. Gross weight or other quantity
8. Number and date of Invoice together with value
9. FOB value of the articles manufactured in Nepal:
10. (i) Whether articles are manufactured in Nepal under Para 1 (a) of the Protocol to Article V of the Treaty of Trade (Yes / No);
(ii) If articles are manufactured in Nepal under Para 1(b) (i) & (ii) of the Protocol to Article V of the Treaty of Trade;
(A) CIF value of materials, parts or produce originating from Non-Contracting Parties (i.e. other than Nepal & India) at the point of entry in Nepal: -
(B) Value of materials, parts or produce of undetermined origin.
11. Percentage of the sum of the value of col. 10 (ii) (A) & (B) to the value of col. 9:
12. Declaration by the exporter;

The undersigned hereby declares that the details furnished above are correct, that the articles are produced in Nepal and that they comply with the Rules of Origin specified in the Treaty of Trade between the Government of Nepal and the Government of India.

(Place & Date, Signature of authorized signatory).

13. Certification

It is certified that the articles herein referred to are eligible for preferential treatment as per provisions of the Treaty of Trade between the Government of Nepal and the Government of India. It is further certified that:

1. The articles have been manufactured in Nepal at a factory situated at _____(name of the place/district) by M/s. _____(name of the company).
2. The articles involve manufacturing activity in Nepal and that the manufacturing activity satisfies the criteria given in the Protocol to Article V of the Treaty of Trade.
3. The articles in question are not products of third country origin. ”

For the Government of Nepal (Place and Date, Signature &
Stamp of certifying authority)

14. For Official use of Indian Customs

The consignment has been examined and allowed to be imported into India as it complies with the provisions as stipulated under Article V of the Treaty of Trade between the Government of Nepal and the Government of India.

Signature & Seal of the
Certifying authority

Dated:

Place:

”
For the purpose of the above item No.3, the articles which have undergone a manufacturing process in Nepal as defined in the Protocol to Article V of the Treaty will not be treated as product of third country origin.

Certificate of Origin for export to India under MFN arrangement.

1. Product Name:
2. HS Code:
3. Manufacturing Unit in Nepal:
4. Article consigned from (Exporter's business name, address):
5. Article consigned to (Importer's name and address):
6. Marks and number of packages:
7. Description of Articles:
8. Gross weight or other quantity:
9. Number and date of Invoice together with value:
10. Ex-factory price of the Articles:
11. Declaration by exporter:

The undersigned hereby declares that the details furnished above are true and correct and complies with the provisions of Nepal-India Trade Treaty.

Place and Date, Signature of authorized signatory.

12. Certification by the competent authority:

The above declarations are correct to my knowledge and hence recommend for export to India under MFN arrangement.

Signature and seal of certifying authority

**MFN LIST OF ARTICLES
WHICH WILL NOT BE ALLOWED
PREFERENTIAL ENTRY FROM NEPAL TO INDIA
ON THE BASIS OF CERTIFICATE OF ORIGIN TO BE
GIVEN BY AGENCY DESIGNATED BY
THE GOVERNMENT OF NEPAL**

1. Alcoholic Liquors/Beverages (*) and their concentrates except industrial spirits,
2. Perfumes and cosmetics with non-Nepalese/non-Indian Brand names,
3. Cigarettes and Tobacco

Note: Government of India may, in consultation with the Government of Nepal modify the above list.

(*) Nepalese beers can be imported into India on payment of the applicable liquor excise duty equal to the effective excise duty as levied in India on Indian beers under the relevant rules and regulations of India. (Nepalese beer has been exempted from the whole of the additional duty vide customs notification No. 178/2003-customs date 17.12.2003)

अनूसूची ७

साफ्टा सम्झौताको पूर्ण पाठ

अनुसूची ८

साफ्टा सम्झौताको पूर्ण पाठ

**AGREEMENT
ON
SOUTH ASIAN FREE TRADE AREA (SAFTA)**

The Governments of the SAARC (South Asian Association for Regional Cooperation) Member States comprising the People's Republic of Bangladesh, the Kingdom of Bhutan, the Republic of India, the Republic of Maldives, the Kingdom of Nepal, the Islamic Republic of Pakistan and the Democratic Socialist Republic of Sri Lanka hereinafter referred to as "Contracting States"

Motivated by the commitment to strengthen intra-SAARC economic cooperation to maximise the realization of the region's potential for trade and development for the benefit of their people, in a spirit of mutual accommodation, with full respect for the principles of sovereign equality, independence and territorial integrity of all States;

Noting that the Agreement on SAARC Preferential Trading Arrangement (SAPTA) signed in Dhaka on the 11th of April 1993 provides for the adoption of various instruments of trade liberalization on a preferential basis;

Convinced that preferential trading arrangements among SAARC Member States will act as a stimulus to the strengthening of national and SAARC economic resilience, and the development of the national economies of the Contracting States by expanding investment and production opportunities, trade, and foreign exchange earnings as well as the development of economic and technological cooperation;

Aware that a number of regions are entering into such arrangements to enhance trade through the free movement of goods;

Recognizing that Least Developed Countries in the region need to be accorded special and differential treatment commensurate with their development needs; and

Recognizing that it is necessary to progress beyond a Preferential Trading Arrangement to move towards higher levels of trade and economic cooperation in the region by removing barriers to cross-border flow of goods;

Have agreed as follows:

Article – 1

Definitions

For the purposes of this Agreement:

- (f) **Concessions** mean tariff, para-tariff and non-tariff concessions agreed under the Trade Liberalisation Programme;
- (g) **Direct Trade Measures** mean measures conducive to promoting mutual trade of Contracting States such as long and medium-term contracts containing import and supply commitments in respect of specific products, buy-back arrangements, state trading operations, and government and public procurement;
- (h) **Least Developed Contracting State** refers to a Contracting State which is designated as a "Least Developed Country" by the United Nations;
- (i) **Margin of Preference** means percentage of tariff by which tariffs are reduced on products imported from one Contracting State to another as a result of preferential treatment.
- (j) **Non-Tariff Measures** include any measure, regulation, or practice, other than "tariffs" and "para-tariffs".
- (k) **Para-Tariffs** mean border charges and fees, other than "tariffs", on foreign trade transactions of a tariff-like effect which are levied solely on imports, but not those indirect taxes and charges, which are levied in the same manner on like domestic products. Import charges corresponding to specific services rendered are not considered as para-tariff measures;
- (l) **Products** mean all products including manufactures and commodities in their raw, semi-processed and processed forms;
- (m) **SAPTA** means Agreement on SAARC Preferential Trading Arrangement signed in Dhaka on the 11th of April 1993;
- (n) **Serious injury** means a significant impairment of the domestic industry of like or directly competitive products due to a surge in preferential imports causing substantial losses in terms of earnings, production or employment unsustainable in the short term;
- (o) **Tariffs** mean customs duties included in the national tariff schedules of the Contracting States;
- (p) **Threat of serious injury** means a situation in which a substantial increase of preferential imports is of a nature to cause "serious injury" to domestic producers, and that such injury, although not yet existing, is clearly imminent. A determination of threat of serious injury shall be based on facts and not on mere allegation, conjecture, or remote or hypothetical possibility.

Article – 2

Establishment

The Contracting States hereby establish the South Asian Free Trade Area (SAFTA) to promote and enhance mutual trade and economic cooperation among the Contracting States, through exchanging concessions in accordance with this Agreement.

Article – 3

Objectives and Principles

- (e) The Objectives of this Agreement are to promote and enhance mutual trade and economic cooperation among Contracting States by, inter-alia:

eliminating barriers to trade in, and facilitating the cross-border movement of goods between the territories of the Contracting States;

promoting conditions of fair competition in the free trade area, and ensuring equitable benefits to all Contracting States, taking into account their respective levels and pattern of economic development;

creating effective mechanism for the implementation and application of this Agreement, for its joint administration and for the resolution of disputes; and

establishing a framework for further regional cooperation to expand and enhance the mutual benefits of this Agreement.

7. SAFTA shall be governed in accordance with the following principles:

SAFTA will be governed by the provisions of this Agreement and also by the rules, regulations, decisions, understandings and protocols to be agreed upon within its framework by the Contracting States;

The Contracting States affirm their existing rights and obligations with respect to each other under Marrakesh Agreement Establishing the World Trade Organization and other Treaties/Agreements to which such Contracting States are signatories;

(iv) SAFTA shall be based and applied on the principles of overall reciprocity and mutuality of advantages in such a way as to benefit equitably all Contracting States, taking into account their respective levels of economic and industrial development, the pattern of their external trade and tariff policies and systems;

(v) SAFTA shall involve the free movement of goods, between countries through, inter alia, the elimination of tariffs, para tariffs and non-tariff restrictions on the movement of goods, and any other equivalent measures;

(vi) SAFTA shall entail adoption of trade facilitation and other measures, and the progressive harmonization of legislations by the Contracting States in the relevant areas; and

(vii) The special needs of the Least Developed Contracting States shall be clearly recognized by adopting concrete preferential measures in their favour on a non-reciprocal basis.

Article – 4

Instruments

The SAFTA Agreement will be implemented through the following instruments:-

8. Trade Liberalisation Programme
9. Rules of Origin
10. Institutional Arrangements
11. Consultations and Dispute Settlement Procedures
12. Safeguard Measures
13. Any other instrument that may be agreed upon.

Article – 5

National Treatment

Each Contracting State shall accord national treatment to the products of other Contracting States in accordance with the provisions of Article III of GATT 1994.

Article – 6

Components

SAFTA may, inter-alia, consist of arrangements relating to:

2. tariffs;
3. para-tariffs;
4. non-tariff measures;
5. direct trade measures.

Article – 7

Trade Liberalisation Programme

- (d) Contracting States agree to the following schedule of tariff reductions:

The tariff reduction by the Non-Least Developed Contracting States from existing tariff rates to 20% shall be done within a time frame of 2 years, from the date of coming into force of the Agreement. Contracting States are encouraged to adopt reductions in equal annual installments. If actual tariff rates after the coming into force of the Agreement are below 20%, there shall be an annual reduction on a Margin of Preference basis of 10% on actual tariff rates for each of the two years.

The tariff reduction by the Least Developed Contracting States from existing tariff rates will be to 30% within the time frame of 2 years from the date of coming into force of the Agreement. If actual tariff rates on the date of coming into force of the Agreement are below 30%, there will be an annual reduction on a Margin of Preference basis of 5 % on actual tariff rates for each of the two years.

The subsequent tariff reduction by Non-Least Developed Contracting States from 20% or below to 0-5% shall be done within a second time frame of 5 years, beginning from the third year from the date of coming into force of the Agreement. However, the period of subsequent tariff reduction by Sri Lanka shall be six years. Contracting States are encouraged to adopt reductions in equal annual installments, but not less than 15% annually.

The subsequent tariff reduction by the Least Developed Contracting States from 30% or below to 0-5% shall be done within a second time frame of 8 years beginning from the third year from the date of coming into force of the Agreement. The Least Developed Contracting States are encouraged to adopt reductions in equal annual installments, not less than 10% annually.

- (e) The above schedules of tariff reductions will not prevent Contracting States from immediately reducing their tariffs to 0-5% or from following an accelerated schedule of tariff reduction.
- (f) a) Contracting States may not apply the Trade Liberalisation Programme as in paragraph 1 above, to the tariff lines included in the Sensitive Lists which shall be negotiated by the Contracting States (for LDCs and Non-LDCs) and incorporated in this Agreement as an integral part. The number of products in the Sensitive Lists shall be subject to maximum ceiling to be mutually agreed among the Contracting States with flexibility to Least

Developed Contracting States to seek derogation in respect of the products of their export interest; and

The Sensitive List shall be reviewed after every four years or earlier as may be decided by SAFTA Ministerial Council (SMC), established under Article 10, with a view to reducing the number of items in the Sensitive List.

2. The Contracting States shall notify the SAARC Secretariat all non-tariff and para-tariff measures to their trade on an annual basis. The notified measures shall be reviewed by the Committee of Experts, established under Article 10, in its regular meetings to examine their compatibility with relevant WTO provisions. The Committee of Experts shall recommend the elimination or implementation of the measure in the least trade restrictive manner in order to facilitate intra-SAARC trade¹.
3. Contracting Parties shall eliminate all quantitative restrictions, except otherwise permitted under GATT 1994, in respect of products included in the Trade Liberalisation Programme.
4. Notwithstanding the provisions contained in paragraph 1 of this Article, the Non-Least Developed Contracting States shall reduce their tariff to 0-5% for the products of Least Developed Contracting States within a timeframe of three years beginning from the date of coming into force of the Agreement.

Article – 8

Additional Measures

Contracting States agree to consider, in addition to the measures set out in Article 7, the adoption of trade facilitation and other measures to support and complement SAFTA for mutual benefit. These may include, among others: -

- (iii) harmonization of standards, reciprocal recognition of tests and accreditation of testing laboratories of Contracting States and certification of products;
- (iv) simplification and harmonization of customs clearance procedure;
- (v) harmonization of national customs classification based on HS coding system;
- (vi) Customs cooperation to resolve dispute at customs entry points;
- (vii) simplification and harmonization of import licensing and registration procedures;
- (viii) simplification of banking procedures for import financing;

². The initial notification shall be made within three months from the date of coming into force of the Agreement and the COE shall review the notifications in its first meeting and take appropriate decisions.

- g) transit facilities for efficient intra-SAARC trade, especially for the land-locked Contracting States;
17. removal of barriers to intra-SAARC investments;
 18. macroeconomic consultations;
 19. rules for fair competition and the promotion of venture capital;
 20. development of communication systems and transport infrastructure;
 21. making exceptions to their foreign exchange restrictions, if any, relating to payments for products under the SAFTA scheme, as well as repatriation of such payments without prejudice to their rights under Article XVIII of the General Agreement on Tariffs and Trade (GATT) and the relevant provisions of Articles of Treaty of the International Monetary Fund (IMF); and
 22. Simplification of procedures for business visas.

Article – 9

Extension of Negotiated Concessions

Concessions agreed to, other than those made exclusively to the Least Developed Contracting States, shall be extended unconditionally to all Contracting States.

Article – 10

Institutional Arrangements

3. The Contracting States hereby establish the SAFTA Ministerial Council (hereinafter referred to as SMC).
4. The SMC shall be the highest decision-making body of SAFTA and shall be responsible for the administration and implementation of this Agreement and all decisions and arrangements made within its legal framework.
5. The SMC shall consist of the Ministers of Commerce/Trade of the Contracting States.
6. The SMC shall meet at least once every year or more often as and when considered necessary by the Contracting States. Each Contracting State shall chair the SMC for a period of one year on rotational basis in alphabetical order.
7. The SMC shall be supported by a Committee of Experts (hereinafter referred to as COE), with one nominee from each Contracting State at the level of a Senior Economic Official, with expertise in trade matters.
8. The COE shall monitor, review and facilitate implementation of the provisions of this Agreement and undertake any task assigned to it by the SMC. The COE shall submit its report to SMC every six months.

4. The COE will also act as Dispute Settlement Body under this Agreement.
5. The COE shall meet at least once every six months or more often as and when considered necessary by the Contracting States. Each Contracting State shall chair the COE for a period of one year on rotational basis in alphabetical order.
6. The SAARC Secretariat shall provide secretarial support to the SMC and COE in the discharge of their functions.
7. The SMC and COE will adopt their own rules of procedure.

Article – 11

Special and Differential Treatment for the Least Developed Contracting States

In addition to other provisions of this Agreement, all Contracting States shall provide special and more favorable treatment exclusively to the Least Developed Contracting States as set out in the following sub-paragraphs:

2. The Contracting States shall give special regard to the situation of the Least Developed Contracting States when considering the application of anti-dumping and/or countervailing measures. In this regard, the Contracting States shall provide an opportunity to Least Developed Contracting States for consultations. The Contracting States shall, to the extent practical, favourably consider accepting price undertakings offered by exporters from Least Developed Contracting States. These constructive remedies shall be available until the trade liberalisation programme has been completed by all Contracting States.
3. Greater flexibility in continuation of quantitative or other restrictions provisionally and without discrimination in critical circumstances by the Least Developed Contracting States on imports from other Contracting States.
4. Contracting States shall also consider, where practical, taking direct trade measures with a view to enhancing sustainable exports from Least Developed Contracting States, such as long and medium-term contracts containing import and supply commitments in respect of specific products, buy-back arrangements, state trading operations, and government and public procurement.
5. Special consideration shall be given by Contracting States to requests from Least Developed Contracting States for technical assistance and cooperation arrangements designed to assist them in expanding their trade with other Contracting States and in taking advantage of the potential benefits of SAFTA. A list of possible areas for such technical

assistance shall be negotiated by the Contracting States and incorporated in this Agreement as an integral part.

- (v) The Contracting States recognize that the Least Developed Contracting States may face loss of customs revenue due to the implementation of the Trade Liberalisation Programme under this Agreement. Until alternative domestic arrangements are formulated to address this situation, the Contracting States agree to establish an appropriate mechanism to compensate the Least Developed Contracting States for their loss of customs revenue. This mechanism and its rules and regulations shall be established prior to the commencement of the Trade Liberalisation Programme (TLP).

Article – 12

Special Provision for Maldives

Notwithstanding the potential or actual graduation of Maldives from the status of a Least Developed Country, it shall be accorded in this Agreement and in any subsequent contractual undertakings thereof treatment no less favourable than that provided for the Least Developed Contracting States.

Article – 13

Non-application

Notwithstanding the measures as set out in this Agreement its provisions shall not apply in relation to preferences already granted or to be granted by any Contracting State to other Contracting States outside the framework of this Agreement, and to third countries through bilateral, plurilateral and multilateral trade agreements and similar arrangements.

Article – 14

General Exceptions

- (iii) Nothing in this Agreement shall be construed to prevent any Contracting State from taking action and adopting measures which it considers necessary for the protection of its national security.
- (iv) Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where the similar conditions prevail, or a disguised restriction on intra-regional trade, nothing in this Agreement shall be construed to prevent any Contracting State from taking action and adopting measures which it considers necessary for the protection of :

public morals;
human, animal or plant life and health; and
articles of artistic, historic and archaeological value.

Article – 15

Balance of Payments Measures

- (d) Notwithstanding the provisions of this Agreement, any Contracting State facing serious balance of payments difficulties may suspend provisionally the concessions extended under this Agreement.
- (e) Any such measure taken pursuant to paragraph 1 of this Article shall be immediately notified to the Committee of Experts.
- (f) The Committee of Experts shall periodically review the measures taken pursuant to paragraph 1 of this Article.
- (g) Any Contracting State which takes action pursuant to paragraph 1 of this Article shall afford, upon request from any other Contracting State, adequate opportunities for consultations with a view to preserving the stability of concessions under SAFTA.
- (h) If no satisfactory adjustment is effected between the Contracting States concerned within 30 days of the beginning of such consultations, to be extended by another 30 days through mutual consent, the matter may be referred to the Committee of Experts.
- (i) Any such measures taken pursuant to paragraph 1 of this Article shall be phased out soon after the Committee of Experts comes to the conclusion that the balance of payments situation of the Contracting State concerned has improved.

Article – 16

Safeguard Measures

- (j) If any product, which is the subject of a concession under this Agreement, is imported into the territory of a Contracting State in such a manner or in such quantities as to cause, or threaten to cause, serious injury to producers of like or directly competitive products in the importing Contracting State, the importing Contracting State may, pursuant to an investigation by the competent authorities of that Contracting State conducted in accordance with the provisions set out in this Article, suspend temporarily the concessions granted under the provisions of this Agreement. The examination of the impact on the domestic industry concerned shall include an evaluation of all other relevant economic factors and indices having a bearing on the state of the domestic industry of the product and a causal relationship must be clearly established between "serious injury" and imports from within the SAARC region, to the exclusion of all such other factors.
- (k) Such suspension shall only be for such time and to the extent as may be necessary to prevent or remedy such injury and in no case, will such suspension be for duration of more than 3 years.

- (f) No safeguard measure shall be applied again by a Contracting State to the import of a product which has been subject to such a measure during the period of implementation of Trade Liberalization Programme by the Contracting States, for a period of time equal to that during which such measure had been previously applied, provided that the period of non-application is at least two years.
- (g) All investigation procedures for resorting to safeguard measures under this Article shall be consistent with Article XIX of GATT 1994 and WTO Agreement on Safeguards
- (h) Safeguard action under this Article shall be non-discriminatory and applicable to the product imported from all other Contracting States subject to the provisions of paragraph 8 of this Article.
- (i) When safeguard provisions are used in accordance with this Article, the Contracting State invoking such measures shall immediately notify the exporting Contracting State(s) and the Committee of Experts.
- (j) In critical circumstances where delay would cause damage which it would be difficult to repair, a Contracting State may take a provisional safeguard measure pursuant to a preliminary determination that there is clear evidence that increased imports have caused or are threatening to cause serious injury. The duration of the provisional measure shall not exceed 200 days, during this period the pertinent requirements of this Article shall be met.
- (k) Notwithstanding any of the provisions of this Article, safeguard measures under this article shall not be applied against a product originating in a Least Developed Contracting State as long as its share of imports of the product concerned in the importing Contracting State does not exceed 5 per cent, provided Least Developed Contracting States with less than 5% import share collectively account for not more than 15% of total imports of the product concerned.

Article – 17

Maintenance of the Value of Concessions

Any of the concessions agreed upon under this Agreement shall not be diminished or nullified, by the application of any measures restricting trade by the Contracting States, except under the provisions of other articles of this Agreement.

Article – 18

Rules of Origin

Rules of Origin shall be negotiated by the Contracting States and incorporated in this Agreement as an integral part.

Article – 19

Consultations

5. Each Contracting State shall accord sympathetic consideration to and will afford adequate opportunity for consultations regarding representations made by another Contracting State with respect to any matter affecting the operation of this Agreement.
6. The Committee of Experts may, at the request of a Contracting State, consult with any Contracting State in respect of any matter for which it has not been possible to find a satisfactory solution through consultations under paragraph 1.

Article – 20

Dispute Settlement Mechanism

9. Any dispute that may arise among the Contracting States regarding the interpretation and application of the provisions of this Agreement or any instrument adopted within its framework concerning the rights and obligations of the Contracting States will be amicably settled among the parties concerned through a process initiated by a request for bilateral consultations.
10. Any Contracting State may request consultations in accordance with paragraph 1 of this Article with other Contracting State in writing stating the reasons for the request including identification of the measures at issue. All such requests should be notified to the Committee of Experts, through the SAARC Secretariat with an indication of the legal basis for the complaint.
11. If a request for consultations is made pursuant to this Article, the Contracting State to which the request is made shall, unless otherwise mutually agreed, reply to the request within 15 days after the date of its receipt and shall enter into consultations in good faith within a period of no more than 30 days after the date of receipt of the request, with a view to reaching a mutually satisfactory solution.
12. If the Contracting State does not respond within 15 days after the date of receipt of the request, or does not enter into consultations within a period of no more than 30 days, or a period otherwise mutually agreed, after the date of receipt of the request, then the Contracting State that requested the holding of consultations may proceed to request the Committee of Experts to settle the dispute in accordance with working procedures to be drawn up by the Committee.
13. Consultations shall be confidential, and without prejudice to the rights of any Contracting State in any further proceedings.

10. If the consultations fail to settle a dispute within 30 days after the date of receipt of the request for consultations, to be extended by a further period of 30 days through mutual consent, the complaining Contracting State may request the Committee of Experts to settle the dispute. The complaining Contracting State may request the Committee of Experts to settle the dispute during the 60-day period if the consulting Contracting States jointly consider that consultations have failed to settle the dispute.
11. The Committee of Experts shall promptly investigate the matter referred to it and make recommendations on the matter within a period of 60 days from the date of referral.
12. The Committee of Experts may request a specialist from a Contracting State not party to the dispute selected from a panel of specialists to be established by the Committee within one year from the date of entry into force of the Agreement for peer review of the matter referred to it. Such review shall be submitted to the Committee within a period of 30 days from the date of referral of the matter to the specialist.
13. Any Contracting State, which is a party to the dispute, may appeal the recommendations of the Committee of Experts to the SMC. The SMC shall review the matter within the period of 60 days from date of submission of request for appeal. The SMC may uphold, modify or reverse the recommendations of the Committee of Experts.
14. Where the Committee of Experts or SMC concludes that the measure subject to dispute is inconsistent with any of the provisions of this Agreement, it shall recommend that the Contracting State concerned bring the measure into conformity with this Agreement. In addition to its recommendations, the Committee of Experts or SMC may suggest ways in which the Contracting State concerned could implement the recommendations.
15. The Contracting State to which the Committee's or SMC's recommendations are addressed shall within 30 days from the date of adoption of the recommendations by the Committee or SMC, inform the Committee of Experts of its intentions regarding implementation of the recommendations. Should the said Contracting State fail to implement the recommendations within 90 days from the date of adoption of the recommendations by the Committee, the Committee of Experts may authorize other interested Contracting States to withdraw concessions having trade effects equivalent to those of the measure in dispute.

Article – 21

Withdrawal

- b. Any Contracting State may withdraw from this Agreement at any time after its entry into force. Such withdrawal shall be effective on expiry of

six months from the date on which a written notice thereof is received by the Secretary-General of SAARC, the depositary of this Agreement. That Contracting State shall simultaneously inform the Committee of Experts of the action it has taken.

- (iv) The rights and obligations of a Contracting State which has withdrawn from this Agreement shall cease to apply as of that effective date.
- (v) Following the withdrawal by any Contracting State, the Committee shall meet within 30 days to consider action subsequent to withdrawal.

Article – 22

Entry into Force

d. This Agreement shall enter into force on 1st January 2006 upon completion of formalities, including ratification by all Contracting States and issuance of a notification thereof by the SAARC Secretariat. This Agreement shall supercede the Agreement on SAARC Preferential Trading Arrangement (SAPTA).

- 2. Notwithstanding the supercession of SAPTA by this Agreement, the concessions granted under the SAPTA Framework shall remain available to the Contracting States until the completion of the Trade Liberalisation Programme.

Article – 23

Reservations

This Agreement shall not be signed with reservations, nor will reservations be admitted at the time of notification to the SAARC Secretariat of the completion of formalities.

Article – 24

Amendments

This Agreement may be amended by consensus in the SAFTA Ministerial Council. Any such amendment will become effective upon the deposit of instruments of acceptance with the Secretary General of SAARC by all Contracting States.

Article – 25

Depository

This Agreement will be deposited with the Secretary General of SAARC, who will promptly furnish a certified copy thereof to each Contracting State.

IN WITNESS WHEREOF the undersigned being duly authorized thereto by their respective Governments have signed this Agreement.

DONE in ISLAMABAD, PAKISTAN, On This The Sixth Day Of the Year Two Thousand Four, In Nine Originals In The English Language All Texts Being Equally Authentic.

M. MORSHED KHAN
Minister for Foreign Affairs
People's Republic of
Bangladesh

NADO RINCHHEN
Officiating Minister for
Foreign Affairs
Kingdom of Bhutan

YASHWANT SINHA
Minister of External Affairs
Republic of India

FATHULLA JAMEEL
Minister of Foreign Affairs
Republic of Maldives

DR. BHEKH B. THAPA
Ambassador-at-large
for Foreign Affairs
His Majesty's Government of
Nepal

KHURSHID M. KASURI
Minister of Foreign Affairs
Islamic Republic of
Pakistan

TYRONNE FERNANDO Minister of Foreign Affairs Democratic Socialist
Republic of Sri Lanka

ANNEX I- A OF SAFTA AGREEMENT**INDIA'S REVISED SENSITIVE LIST UNDER SAFTA FOR NON-LEAST DEVELOPED CONTRATING STATES (NLDCs) AS ON 1 JUNE 2006**

Sl.No.	HS Code	DESCRIPTION
2	020410	Carcasses and Half Carcasses of lamb (fresh or chilled)
2	020430	Carcasses and Half Carcasses of lamb (frozen)
3	020450	Meat of Goat
4	020711	Meat and edible offal of fowl gallus domesticus, not cut in pieces (fresh or chilled)
5	020712	Meat and edible offal, of poultry not cut in pieces, frozen
6	020713	Meat and edible offal of fowl gallus domesticus cut and offal (fresh or chilled)
7	020714	Meat and edible offal of fowl gallus domesticus cut and offal (frozen)
8	020734	Fatty livers, fresh or chilled
9	03037910	Hilsha fish (frozen)
10	03037930	Ribbon fish (frozen)
11	03037960	Ghole fish (frozen)
12	0303780	Croacker fish (frozen)
13	03042010	Hilsa (frozen fillet)
14	03061320	Prawn
15	03061400	Crab
16	034026910	Hilsa fish (fresh or chilled)
17	040000	Natural Honey
18	040130	Milk and cream not containing added sugar or other sweetening matter of a fat contained by weight exceeding 6%.
19	040210	Skimmed milk powder
20	040221	In powder, granular or other solid form of a fat contained by weight exceeding 1.5%. (Not containing added sugar or other sweetening matter)
21	040229	Whole Milk Powder
22	040410	Whey powder
23	040510	Butter
24	040590	Butter Oil
25	040590.2	Ghee or melted butter
26	040900	Honey
27	050610.19	Crushed bone
28	070110	Potatoes seeds
29	070190	Others
30	070200	Tomatoes, Fresh or chilled.
31	070310	Onions (fresh)
32	070320	Garlic
33	070410	Cauliflowers and headed broccoli
34	070420	Brussels sprouts
35	070490	Others

4.	070511	Cabbage lettuce (head lettuce)
37	070519	Others
38	070610	Carrots and trumips
39	070690	Others
40	070700	Cucumbers and Gherkins, fresh or chilled.
41	070810	Peas
42	070820	Beans (Vigna spp., Phaseolus spp.)
43	070890	Other reguminous vegetables
44	070930	Aubergines (egg plants)
45	070960	Fruits of the Genus Capsicum or of the genus Pimenta
46	070970	Spinach, New Zealand Spinach and orache spinach (garden spinach)
47	070990	Other Spinach
48	071010	Potatoes
49	071021	Peas
50	071022	Beans (Vigna spp., Phaseolus spp.)
51	071029	Other
52	071030	Spinach, New Zealand Spinach and orache spinach (garden spinach)
53	071040	Sweet Corn
54	071080	Other Vegetables
55	071090	Mixtures of Vegetables
56	071140	Cucumbers and Gherkins
57	071151	Mushrooms
58	071190	Preserved Vegetables
59	071220	Dried Onions
60	071231	Dried Mushrooms
61	071290	Dried Vegetables
62	071310	Peas (Pisum Sativum)
63	071320	Chick Peas (Garbanzos) Beans
64	071331	Beans of species vigna mungo (L) Hepper or vigna radiata (L) wilczek
65	071332	Small red (Adzuki), Beans (Phaseolus or Vegna angularis)
66	071333	Kidney beans, including white pea beans
67	071339	Other (guar seeds)
68	071340	Lentils
69	071350	Broad Beans and Horse Beans
70	071390	Other (tur) (arhar)
71	071410	Manioc (Cassava)
72	080111	Coconut desiccated
73	080119	Coconuts, other
74	080132	Cashew Nuts
75	080231	Walnuts in shell
76	080232	Shelled
77	080290	Ex Arecanuts
78	080300	Bananas, including plantains, fresh or dried
79	080430	Pineapples
80	080440	Avocados

81	080450	Fresh Mangoes
82	080510	Oranges
83	080520	Mandarins, Clementines, Wilkings and similar citrus hybrids
84	080540	Grape fruits
85	080550	Lemons
86	080590	Other citrus fruit fresh or dried
87	080610	Fresh Grappes
88	080620	Dry Grappes
89	080711	Watermenon
90	080719	Other
91	080720	Papaws (Papayas)
92	080810	Apples
93	080820	Pears andquinces
94	080920	Cheris
95	080930	Peaches including nectarines
96	080940	Plums and Sloes
97	081210	Cheris
98	081290	Other
99	081310	Appricots
100	081330	Apples
101	081340	Tamarind and other fruits
102	081350	Mixture of nuts or dry fruits of this Chapter
103	090210	Green Tea (not fermented) in minimum packing of a content not exceeding 3 kgs.
104	090220	Other Green Tea (not fermented)
105	090230	Black Tea (fermented) and partly fermented in minimum packing of a content not exceeding 3 kgs.
106	090240	Other Black Tea (fermented) and other partly fermented tea
107	090410	Pepper
108	090411	Neither crushed nor ground
109	090412	Crushed or ground
110	090420	Chilly
111	090500	Vanilla
112	090610	Cinnamon bark
113	090620	Crushed or ground
114	090700	Clove
115	090810	Nutmeg
116	090820	Mace
117	090830	Cardamom
118	090920	Seeds of coriander
119	090930	Cumin
120	090940	Seeds of Carrway
121	091010	Ginger
122	091020	Saffron
123	091030	Turmeric, fresh and powder
124	091040	Thyme; bay leaves
125	091050	Curry
126	091091	Mixture of spices

127	091099	Poppy
128	100110	Durum Wheat
129	100190	Wheat
130	100510	Maize seeds
131	100590	Others
132	100610	Rice, in husk
133	100620	Husked Rice , brown
134	100630	Semi-milled or wholly milled rice, whether or not polished or glazed and Basmati Rice
135	100640	Broken rice
136	100700	Grain Sorghum
137	100820	Millet
138	100890	Other cereals
139	1101.00	Flour of Wheat/Meslin
140	110210	Rye flour
141	110220	Maize (com) flour
142	110230	Rice flour
143	110290	other
144	110311	Of wheat
145	110313	Of maize (corn)
146	110319	of ther cereals
147	110320	Pellets
148	110412	Of oats
149	110419	Of other cereals
150	110422	Of oats
151	110423	Of maize (corn)
152	110429	Of other cereals
153	110430	Germ of cereals, whole, rolled, flaked or ground
154	110510	Flour, meal and powder
155	110520	Flakes
156	110610	Of the dried leguminous vegetables of heading No. 0713
157	110620	Flour and meal of sago, roots or tubers of heading No. 714
158	110630	Of the products of Chapter 8
159	110710	Not roasted (Malt)
160	110720	Roasted
161	110811	Wheat starch
162	110812	Maize (corn) starch
163	110813	Potato starch
164	110814	Manioc (cassava) starch
165	110819	Other starches
166	110820	Inulin
167	110900	Wheat gluten, whether or not dried
168	120100	Soya Beans of seed quality
169	120210	Groundnut seeds
170	120220	Shelled whether or not broken
171	120300	Copra
172	120400	Linseed
173	120510	Rape Seeds

174	120590	Other
175	120600	Sunflower seeds
176	120710	Palm nuts of seed quality
177	120720	Cotton seeds
178	120730	Castor Oil Seeds
179	120740	Seasum Seeds
180	120750	Mustard Seeds
181	120760	Safflower Seeds
182	120791	Poppy Seeds
183	120799	Other Oil Seeds (Ajams, Mango kernel, niger seed, kokam and others)
184	120810	Of Soyabeans
185	120890	Other
186	121010	Hop cones, neither ground nor powdered nor in the form of pellets
187	121020	Hop cones, ground powdered or in the form of pellets; lupulin
188	130110	Lac
189	130211	Opium
190	150710	Crude Soyabean Oil
191	150790	Edible Grade Soyabean Oil
192	150810	Crude Groundnut oil
193	150890	Edible Grade Groundnut Oil
194	151000	Crude Oil (Other Olives)
195	151110	Crude Palm Oil
196	151190	Refined Palm Oil/Palmolein
197	151211	Crude Oil (sunflower seed/safflower seed)
198	151219	Other (sunflower/saffola, edible/non-edible varieties)
199	151221	Crude Cotton Seed Oil
200	151229	Edible Grade Cotton Seed Oil
201	151311	Coconut (copra) oil and its fractions: Crude Oil
202	151319	Other
203	151321	Crude oil
204	151329	Other
205	151411	Crude oil
206	151419	Other
207	151491	Crude Oil (colza/mustard/rapeseed)
208	151499	Other (colza/mustard/rapeseed), refined varieties
209	151511	Crude oil
210	151519	Other
211	151521	Crude oil
212	151529	Other
213	151530	Castor oil and its fractions
214	151540	Tung oil and its fractions
215	151550	Sesam oil and its fractions
216	151590	Other
217	151620	vegetable fats and oil and their fractions
218	151710	Margine, excluding liquid margins
219	151790	Other

24.	16010000	Sausages and similar products of meat, meat offal or blood, food preparation based on these products
221	160232	Other prepared or preserved meat, meat offal or blood
222	170111	Cane sugar
223	170112	Beet sugar
224	170191	refined sugar containing added flavouring or colouring matter
225	170199	Other
226	180100	Cocoa beans, whole or broken, raw or roasted
227	180200	Cocoa shells, husks, skins and other cocoa waste
228	180310	Not defatted
229	180320	Wholly or partly defatted
230	180400	Cocoa butter, fat and oil
231	180500	Cocoa powder, not containing added sugar or other
232	180610	Cocoa powder, containing added sugar or sweetening matter
233	190590	Pastries and Cakes
234	200290	Tomato concentrate
235	200830	Citrus, Mango and Apple (Processed) fruits
236	200840	Pears
237	200850	Apricots
238	200860	Cherries
239	200891	Palm hearts
240	200899	Others
241	200950	Tomato Juice
242	220300	Beer made from malt
243	220410	- Sparkling wine
244	220421	Other wine; Grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2L or less
245	220429	Other
246	220430	Other grape must
247	220510	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.: In containers holding 2L or less
248	220590	Other
249	220600	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
250	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
251	220820	Spirits obtained by distilling grape wine or grape marc
252	220830	Whiskies
253	220840	Rum and tafia
254	220850	Gin and Geneva
255	220860	Vodka
256	220870	Liqueurs and cordials

257	220890	Other
258	230210	Of maize (corn)
259	230220	of rice
260	230230	Of wheat
261	230240	Of other cereals
262	230250	Of leguminous plants
263	230310	Residues of starch manufacture and similar residues
264	230320	Beet-pulp, bagasse and other waste of sugar manufacture
265	230330	Brewing or distilling dregs and waste
266	230400	Oil-cake and other solid residues, whether or not
267	230500	Oil cake and oil cake meal of groundnut expeller variety
268	230610	Of cotton seeds
269	230620	Of linseed
270	230630	Of sunflower seeds
271	230641	Of low erucic acid rape or colza seeds
272	230649	Other
273	230650	Of coconut or copra
274	230660	Of palm nuts or kernels
275	230670	Of maize (corn) germ
276	230690	Other
277	230990	Other
278	240110	Unmanufactured tobacco not stemmed or stripped
279	240120	Tobacco partly or wholly stemmed or stripped
280	240130	Tobacco refuse
281	240210	Cigars, cheroots and cigarillos containing tobacco
282	240220	Cigarettes containing tobacco
283	240290	Other cigarettes/cigarillos of tobacco substitutes
284	240310	Smoking tobacco whether or not containing tobacco substitutes in any proportion
285	240391	Homogenised or reconstituted tobacco
286	240399	Other tobacco
287	251511	Crude or roughly trimmed Marble
288	251512	Merely cut into blocks, slabs in rectangular or other shapes
289	251520	Other calcareous monumental or building stone, Alabaster
290	252210	Quick Lime
291	253090	Other mineral substances not elsewhere specified or included
292	271000	Naptha
293	271019	Aviation Turbine Fuel and Fuel Oil
294	271111	LPG
295	281700	Zinc oxide
296	300390	Ayurvedic medicines
297	300410	Containing pencillin or derivatives with a penicillanic acid structure or streptomycin or their derivatives
298	300420	Other antibiotics with pencillinic acid structure streotomycin or their derivatives in capsules

		injections etc.
299	320411	Disperse dyes and preparations based thereon
300	320412	Acid dyes and preparation based thereon
301	320413	Basic dyes and preparation based thereon
302	320414	Direct dyes and preparation based thereon
303	320416	Reactive dyes and preparation based thereon.
304	320417	Pigments
305	320419	Other including mixture of coloring matter of two or more of sub heading No. 3204.11 to 3204.19
306	320649	Other- Red Oxide
307	330119	Citronella Oil (java type)
308	330120	Other essential oil
309	330300	Perfumes and toilet waters
310	330410	Lip makeup preparations
311	330420	Eye maleup preparations
312	330430	Manicure or Pedicure preparations
313	330491	Powders whether or not compressed
314	330499	Others such as face creams, nail polish/lacquers, moisturizing lotion, sindoor, bindi, kumkum and turmeric preparations etc.
315	330510	Hair shampoos
316	330590	Hair oils
317	330610	Tooth powder, Tooth paste
318	330710	Pre shvave, shaving or after shaving preparations
319	330730	Prefumed bath salts and other bath preparations
320	330741	Agarbattis and other odoriferous preparations
321	330790	Others
322	340111	Toilet soap other than dental soap
323	340119	House hold and laundry soap
324	350510	Dextrins and other modified starches
325	350691	Adhesive based on rubber / plastic
326	360500	Matches/Safety Matches
326	380610	Gum
327	381220	Plasticisers
328	391510	Waste, parings and scrap, of plastics:Of polymers of ethylene
329	391520	Of polymers of styrene
330	391530	Of polymers of vinyl chloride
331	391590	Of other plastics
332	391610	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics:Of polymers of ethylene
333	391620	Of polymers vinyl chloride
334	391690	Of other plastics
335	391710	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.
336	391721	Tubes, pipes and hoses, rigid:Of polymers of

		ethylene
337	391722	Of polymers of propylene
338	391723	Of polymers of vinyl chloride
339	391729	Of other plastics
340	391731	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa
341	391732	Other, not reinforced or otherwise combined with other materials, without fittings
342	391733	Other, not reinforced or otherwise combined with other materials with fittings
343	391739	Other
344	391740	Fittings
345	391810	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:Of polymers of vinyl chloride
346	391890	Of other plastics
347	391910	Self – adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:In rolls of a width not exceeding 20 cm
348	391990	Other
349	392010	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.:Of polymers of ethylene
350	392020	Of polymers of propylene
351	392030	Of polymers of styrene
352	392041	Of polymers of vinyl chloride:Rigid
353	392042	Of polymers of vinyl chlorideFlexible
354	392051	Of acrylic polymers:Of polymethyl methacrylate
355	392059	Of acrylic polymers:Other
356	392061	Of polycarbonates
357	392062	Of polyethylene terephthalate
358	392063	Of unsaturated polyesters
359	392069	Of other polyesters
360	392071	Of regenerated cellulose
361	392072	Of vulcanised fibre
362	392073	Of cellulose acetate
363	392079	Of other cellulose derivatives
364	392091	Of other plastics:Of polyvinyl butyral
365	392092	Of other plastics:Of polyamides
366	392093	Of other plastics:Of amino-resins
367	392094	Of other plastics:Of phenolic resins
368	392099	Of other plastics
369	392111	Other plates, sheets, film foil and strip, of plastics-Cellular:Of polymers of styrene
370	392112	Of polymers of vinyl chloride
371	392113	Of polyurethanes
372	392114	Of regenerated cellulose
373	392119	Of other plastics

374	392190	Other
375	392210	Baths, shower-baths and wash-basins
376	392220	Lavatory seats and covers
377	392290	Other
378	392310	Boxes, cases, crates and similar articles
379	392321	Sacks and bags of polyethylene
380	392329	Sack and bags of other plastics
381	392330	Carboys, bottles, flasks and similar articles
382	392340	Spools, cops, bobbins and similar supports
383	392350	Stoppers, lids, caps and other closures
384	392390	Other
385	392410	Tableware and kitchenware
386	392490	Other
387	392510	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l.
388	392520	Doors, windows and their frames and thresholds for doors
389	392530	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
390	392590	Other
391	392610	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14: Office or schools supplies
392	392620	Articles of apparel and clothing accessories (including gloves)
393	392630	Fittings for furniture, coachwork or the like
394	392640	Bangles, beads of plastic and imitation jewellery
395	392690	Other
396	400110	Natural rubber latex, whether or not prevulcanised.
397	400121	Natural rubber in other forms: Smoked sheets
398	400122	Technically specified natural rubber(TSNR)
399	400129	Other
400	400130	Balata, gutta-percha, guayule, chicle and similar natural gums
401	400300	Reclaimed rubber in primary forms or in plates, sheets or strip.
402	400400	Waste, parings and scrap of rubber(other than hard rubber) and powder and granules.
403	400510	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strips: Compounded with carbon black or silica
404	400520	Solutions; dispersions other than those of sub heading No. 4005.10
405	400591	Plates, sheets and strip
406	400599	Other
407	400610	"Camel-back" strips for retreading rubber tyres.
408	400690	Other
409	400700	Vulcanized rubber thread and cord.
410	400811	Of cellular rubber: Plates, sheets and strips
411	400819	Of cellular rubber: Other

28.	400821	Of non-cellular rubber: Plates, sheets and strips
413	400829	Of non-cellular rubber: Other
414	401210	Retreaded tyres
415	401220	Used pneumatic tyres
416	401290	Other
417	401610	Other articles of vulcanized rubber other than hard rubber.-Of cellular rubber
418	401692	Erasers
419	401693	Gaskets, washers and other seals
420	401695	Other inflatable articles
421	401699	Other
422	401700	Hard rubber (for example, ebonite) in all forms, including wastes and scrap; articles of hard rubber
423	460110	Plaits and similar products of plaiting materials, whether or not assembled into strips.
424	460120	Mats, matting and screens of vegetable materials.
425	460191	Of vegetable materials
426	460199	Other
427	460210	Basket work, Wicker work and other articles, made directly to shape from plaiting materials or made ups from goods of heading No. 46.01; Articles of loofah-Of vegetable materials
428	460290	Other
429	480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.
430	480810	Corrugated paper and paperboard, whether or not perforated
431	480910	Carbon or similar copying papers
432	481110	Tarred, bituminised or asphalted paper and paperboard
433	481121	Gummed or adhesive paper and paperboard : Self-adhesive
434	481129	Other
435	481710	Envelopes
436	481720	Letter cards, plain postcards and correspondence cards
437	481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
438	482110	Paper or paperboard labels of all kinds, whether or not printed.-Printed
439	482190	Other labels
440	482360	Trays, dishes, plates, cups and the like, of paper or paperboard
441	490110	Printed books, pamphlets, booklets, leaflets and similar printed matter, brochures
442	500100	Silk-worm cocoons suitable for reeling.

h)	500200	Raw silk (not thrown).
444	500310	Not carded or combed
445	500390	Other
446	500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
447	500500	Yarn spun from silk waste, not put up for retail sale.
448	500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.
449	500710	Fabrics of noil silk
450	500720	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk
451	500790	Other fabrics
452	520100	Cotton, not carded or combed.
453	520210	YARN WASTE (INCL THREAD WASTE)
454	520291	Garnetted stock
455	520299	Other
456	520300	Cotton, carded or combed.
457	520511	SNGL YRN OF UNCMBD FBRS MEASURNG 714.29 DCTX/MORE(NT EXCDNG 14 MTRC NO)
458	520522	SNGL YRN OF CMBD FBRS MEASURNG<714.29 BUT >= 232.56 DCTX
459	520528	SNGL YRN OF COMBD FBRS MSRNG <83.83 DCTX AND > 120 MTRC NO
460	520547	MLTPL (FOLDD)/CABLD YRN OF COMBD FBRS MSRNG PER SNGL YRN BETWN 83.33 & 106.38 DCTX & BETWN 94 & 120 MTRC NO.
461	520611	SNGL YRN OF UNCMBD FBRS MEASURNG 714.29 DCTX/MORE(NT EXCDNG 14 MTRC NO)
462	520624	SNGL YRN OF CMBD FBRS MEASURNG <192.31 BUT>=125 DCTX (>52 BUT <=80 MTRC NO)
463	520645	MULTPL(FLDED)/CBLD YRN OF CMBD FBRS MEASURNG PER SNGL YRN LESS THN 125 DCTX (EXCDNG 80 MTRC NO PER SNGL YRN)
464	540771	Unbleached or bleached
465	540772	Dyed
466	540773	Of yarns of different colours
467	540774	Printed
468	540821	Unbleached or bleached
469	551211	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres - bleached or unbleached
470	551221	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres - bleached or unbleached
471	551291	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres other than polyester and acrylic staple fibres - bleached or unbleached
472	551311	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly with cotton, and weight not

		exceeding 170g/m2 - bleached or unbleached polyester
473	551312	Woven fabrics of 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, weight not exceeding 170g/m2 - bleached or unbleached
474	551313	Woven fabrics of polyester staple fibres, other than at 551311 and 551312, containing less than 85% by weight of such fibres, mixed mainly with cotton, and weight not exceeding 170g/m2 - bleached or unbleached
475	551319	Woven fabrics of synthetic staple fibres, other than polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly with cotton, and weight not exceeding 170g/m2 - bleached or unbleached
476	551341	-- Of polyester staple fibres, plain weave
477	551411	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly with cotton, and weight exceeding 170g/m2 - bleached or unbleached
478	551412	Woven fabrics of 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, weight exceeding 170g/m2 - bleached or unbleached
479	551413	Woven fabrics of polyester staple fibres, other than at 551411 and 551412, containing less than 85% by weight of such fibres, mixed mainly with cotton, and weight exceeding 170g/m2 - bleached or unbleached
480	551419	Woven fabrics of synthetic staple fibres, other than polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly with cotton, and weight exceeding 170g/m2 - bleached or unbleached
481	551611	Woven fabrics containing 85% or more by weight of artificial staple fibres - bleached or unbleached
482	551621	Unbleached or bleached
483	551631	Unbleached or bleached
484	551632	Dyed
485	551633	Of yarns of different colours
486	551634	Printed
487	551641	Bleached or unbleached
488	551642	Dyed
489	551691	Woven fabrics containing less than 85% of artificial staple fibres, other than mixed mainly with man-made filaments, wool or cotton - bleached or unbleached
490	551692	Woven fabrics containing less than 85% of artificial staple fibres, other than mixed mainly with man-

		made filaments, wool or cotton - dyed
491	570110	Carpets and other floor coverings of wool or fine animal hair, knotted, whether or not made up
492	570190	Carpets and other floor coverings of jute and coir, knotted, whether or not made up
493	570210	Floor coverings - " Kelem", "Schumacks", "Karmanie" and similar hand-woven rugs
494	570220	Floor coverings of coconut fibres (coir)
495	570231	Carpets and other floor coverings, of pile construction (not made-up) of wool or fine animal hair, woven
496	570241	Carpets and other floor coverings, of pile construction (made-up) of wool or fine animal hair, woven
497	570249	Carpets and other textile floor covering, of pile construction (made-up) of textile material other than wool, coir, jute and man-made textile materials, woven
498	570251	Carpets and other floor coverings, not of pile construction (not made-up) of wool or fine animal hair, woven
499	570259	Carpets and other textile floor covering, not of pile construction (not made-up) of textile material other than wool, coir, jute and man-made textile materials, woven
500	570291	Carpets and other floor coverings, not of pile construction (made-up) of wool or fine animal hair, woven
501	570299	Carpets and other textile floor covering, not of pile construction (made-up) of textile material other than wool, coir, jute and man-made textile materials, woven
502	570310	Carpets and other floor coverings, tufted, whether or not made-up, of wool or fine animal hair
503	570390	Carpets and other floor coverings, tufted, whether or not made-up, of textile materials other than wool and man-made textile material
504	570410	- Tiles, having a maximum surface area of 0.3 sq.m
505	570500	Carpets and other floor coverings, whether or not made-up, n.e.s.
506	580631	OTHER NARROW WOVEN FABRICS OF COTTON
507	580790	OTHR LABELS BADGES & SMLR ARTCLS OF TXTL MATRLS (EXCL WOVEN
508	590310	- With polyvinyl chloride
509	590320	- With polyurethane
510	590390	- Other
511	600110	Long pile fabrics
512	600121	Looped pile fabrics of cotton
513	600122	Looped pile fabrics of man-made fibres

i)	600129	Looped pile fabrics of textile materials other than cotton and man-made fibres
515	600191	Pile fabrics, other than long or looped pile fabrics of cotton
516	600199	Pile fabrics, other than long or looped pile fabrics of textile materials other than of cotton or man-made fibres
517	600240	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
518	600290	OTHER KNITTED OR CROCHETED FABRICS OF COTTON
519	600310	Of wool or fine animal hair
520	600320	of cotton
521	600330	of synthetic fibres
522	600340	of artificial fibres
523	600390	other
524	600410	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread
525	600490	Other
526	600510	Of wool or fine animal hair
527	600521	Unbleached or bleached
528	600522	Dyed
529	600523	Of yarns of different colours
530	600524	Printed
531	600531	Unbleached or bleached
532	600532	Dyed
533	600533	Of yarns of different colours
534	600534	Printed
535	600541	Unbleached or bleached
536	600542	Dyed
537	600543	Of yarns of different colours
538	600544	Printed
539	600590	Other
540	600610	Of wool or fine animal hair
541	600621	Unbleached or bleached
542	600622	Dyed
543	600623	Of yarns of different colours
544	600624	Printed
545	600631	Unbleached or bleached
546	600632	Dyed
547	600633	Of yarns of different colours
548	600634	Printed
549	600641	Unbleached or bleached
550	600642	Dyed
551	600643	Of yarns of different colours
552	600644	Printed
553	600690	Other
554	610190	Of other textile materials
555	610210	Of wool or fine animal hair
556	610290	Of other textile materials

e)	610311	Of wool or fine animal hair
558	610312	Of synthetic fibres
559	610319	Of other textile materials
560	610321	Of wool or fine animal hair
561	610322	Of cotton
562	610323	Of synthetic fibres
563	610329	Of other textile materials
564	610331	Of wool or fine animal hair
565	610332	Of cotton
566	610333	Of synthetic fibres
567	610339	Of other textile materials
568	610341	Of wool or fine animal hair
569	610342	Of cotton
570	610343	Of synthetic fibres
571	610349	Of other textile materials
572	610411	Of wool or fine animal hair
573	610412	Of cotton
574	610413	Of synthetic fibres
575	610421	Of wool or fine animal hair
576	610422	Of cotton
577	610423	Of synthetic fibres
578	610429	Of other textile materials
579	610431	Of wool or fine animal hair
580	610432	Of cotton
581	610433	Of synthetic fibres
582	610439	Of other textile materials
583	610442	Of cotton
584	610443	Of synthetic fibres
585	610452	Of cotton
586	610453	Of synthetic fibres
587	610461	Of wool or fine animal hair
588	610462	Of cotton
589	610463	Of synthetic fibres
590	610469	Of other textile materials
591	610510	Of cotton
592	610520	Of man-made fibres
593	610590	Of other textile materials
594	610610	Of cotton
595	610620	Of man-made fibres
596	610690	Of other textile materials
597	610711	Of cotton
598	610712	Of man-made fibres
599	610719	Of other textile materials
600	610721	Of cotton
601	610722	Of man-made fibres
602	610729	Of other textile materials
603	610791	Of cotton
604	610792	Of man-made fibres
605	610799	Of other textile materials
606	610811	Of man-made fibres

11.	610819	Of other textile materials
608	610821	Of cotton
609	610822	Of man-made fibres
610	610829	Of other textile materials
611	610831	Of cotton
612	610832	Of man-made fibres
613	610839	Of other textile materials
614	610891	Of cotton
615	610892	Of man-made fibres
616	610899	Of other textile materials
617	610910	Of cotton
618	610990	Of other textile materials
619	611010	Of wool or fine animal hair
620	611020	Of cotton
621	611030	Of man-made fibres
622	611090	Of other textile materials
623	611110	Of wool or fine animal hair
624	611120	Of cotton
625	611130	Of synthetic fibres
626	611190	Of other textile materials
627	611211	Of cotton
628	611212	Of synthetic fibres
629	611219	Of other textile materials
630	611220	Ski suits
631	611231	Of synthetic fibres
632	611239	Of other textile materials
633	611241	Of synthetic fibres
634	611249	Of other textile materials
635	611300	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.
636	611410	Of wool or fine animal hair
637	611420	Of cotton
638	611430	Of man-made fibres
639	611490	Of other textile materials
640	611511	Of synthetic fibres, measuring per single yarn less than 67 decitex
641	611512	Of synthetic fibres, measuring per single yarn 67 decitex or more
642	611519	Of other textile materials
643	611520	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
644	611591	Of wool or fine animal hair
645	611592	Of cotton
646	611593	Of synthetic fibres
647	611599	Of other textile materials
648	611610	Impregnated, coated or covered with plastics or rubber
649	611691	Of wool or fine animal hair
650	611692	Of cotton
651	611693	Of synthetic fibres

(iii)	611699	Of other textile materials
653	611710	Shawls, scarves, mufflers, mantillas, veils and the like
654	611720	Ties, bow ties and cravats
655	611780	Other accessories
656	611790	Parts
657	620119	Of other textile materials
658	620199	Of other textile materials
659	620213	Of man-made fibres
660	620219	Of other textile materials
661	620293	Of man-made fibres
662	620299	Of other textile materials
663	620319	Of other textile materials
664	620321	Of wool or fine animal hair
665	620329	Of other textile materials
666	620332	Of cotton
667	620333	Of synthetic fibres
668	620339	Of other textile materials
669	620341	Of wool or fine animal hair
670	620342	Of cotton
671	620349	Of other textile materials
672	620412	Of cotton
673	620413	Of synthetic fibres
674	620419	Of other textile materials
675	620421	Of wool or fine animal hair
676	620422	Of cotton
677	620423	Of synthetic fibres
678	620429	Of other textile materials
679	620433	Of synthetic fibres
680	620439	Of other textile materials
681	620442	Of cotton
682	620443	Of synthetic fibres
683	620444	Of artificial fibres
684	620452	Of cotton
685	620453	Of synthetic fibres
686	620459	Of other textile materials
687	620462	Of cotton
688	620463	Of synthetic fibres
689	620469	Of other textile materials
690	620510	Of wool or fine animal hair
691	620520	Of cotton
692	620530	Of man-made fibres
693	620590	Of other textile materials
694	620610	Of silk or silk waste
695	620630	Of cotton
696	620640	Of man-made fibres
697	620690	Of other textile materials
698	620711	Of cotton
699	620721	Of cotton
700	620722	Of man-made fibres

(C)	620729	Of other textile materials
702	620791	Of cotton
703	620792	Of man-made fibres
704	620811	Of man-made fibres
705	620821	Of cotton
706	620822	Of man-made fibres
707	620829	Of other textile materials
708	620892	Of man-made fibres
709	620899	Of other textile materials
710	620910	Of wool or fine animal hair
711	620920	Of cotton
712	620930	Of synthetic fibres
713	620990	Of other textile materials
714	621010	Of fabrics of heading No. 56.02 or 56.03
715	621020	Other garments, of the type described in subheadings 6201.11 to 6201.19
716	621040	Other men's or boys' garments
717	621050	Other women's or girls' garments
718	621111	Men's or boys'
719	621112	Women's or girls'
720	621120	Ski suits
721	621131	Of wool or fine animal hair
722	621132	Of cotton
723	621133	Of man-made fibres
724	621139	Of other textile materials
725	621141	Of wool or fine animal hair
726	621149	Of other textile materials
727	621210	Brassières
728	621220	Girdles and panty-girdles
729	621230	Corselettes
730	621290	Other
731	621310	Of silk or silk waste
732	621320	Of cotton
733	621390	Of other textile materials
734	621430	Of synthetic fibres
735	621440	Of artificial fibres
736	621600	Gloves, mittens and mitts.
737	621710	Accessories
738	621790	Parts
739	630210	BED LINEN,KNITTED OR CROCHETED
740	630419	OTHER BEDSPREADS
741	630492	OTHR FRNSHNG ARTCLS OF COTN, NT KNTD/CRCHTD
742	630493	OTHER FURNISHING ARTICLES OF SYNTHETIC FIBRES,NOT KNITTED OR CROCHETED
743	631010	COTTON RAGS, NEW OR USED
744	640110	Footwear incorporating a protective metal toe-cap
745	640191	Covering the knee
746	640192	Covering the anke but not covering the knee
747	640199	Others

748	640212	Ski boots, cross country ski footwear and snowboard boots
749	640219	Others
750	640220	Footwears with upper straps or thongs assembled to the sole by means of plugs.
751	640230	Other footwear, incorporating a protective metal toe-cap.
752	640291	Covering the anke
753	640312	Ski-boots, cross country ski footwear and snowboard boots.
754	640319	Others
755	640330	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.
756	640340	Other footwear, incorporating a protective metal toe-cap.
757	640411	Sport footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like.
758	640419	Others
759	640520	Other footwear with uppers of textile materials.
760	640590	Others
761	680221	Marble, travertine and alabaster
762	681011	Cement bricks
763	690100	Bricks/blocks/tiles
764	690600	Ceramic pipes
765	691110	Tableware and Kitchenware
766	691200	Ceramic tableware
767	691410	Other ceramic articles
768	701010	Ampules
769	701329	Other drinking water glass
770	720211	Containing by weight more than 2% of carbon
771	720219	Other – Ferro-Silicon
772	7202.21.	Containing by weight more than 55 % of silicon
773	7202.29.	Other
774	7202.30.	Ferro-silico-managanese - Ferro-chromium:
775	7202.41.	Containing by weight more than 4 % of carbon
776	7202.49.	Other
777	7202.50.	Ferro-silico-chromium
778	7202.60.	Ferro-nickel
779	7202.70.	Ferro-molybdenum
780	7202.80.	Ferro-tungsten and ferro-silico-tungsten – Other
781	7202.91.	Ferro-titanium and ferro-silicon-titanium
782	7202.92.	Ferro-vanadium
783	7202.93.	Ferro-niobium
784	7202.99.	Other
785	7209.18.	Of a thickness of less than 0.5 mm
786	720928	Of a thickness of less than 0.5 mm
787	7210.30.	Electrolytically plated or coated with zinc
788	7210.41.	Corrugated
789	7210.49	Other
790	7210.61.	Plated or coated with aluminium-zinc alloys

13.	7210.70.	Painted, varnished or coated with plastics:
792	7212.20.	Electrolytically plated or coated with zinc
793	7212.30.	Otherwise plated or coated with zinc
794	7212.40.	Painted, varnished or coated with plastics
795	7212.50.	Otherwise plated or coated
796	721310	Containing indentations, ribs, grooves or other deformations produced during the rolling process.
797	721320	Other, of free-cutting steel
798	721391	Of circular cross-section measuring less than 14 mm in diameter
799	721399	Other
800	7214.10.	Forged
801	7214.20.	Containing indentations, ribs, grooves or other deformations produced
802	7214.30.	Other, of free-cutting steel
803	7214.91.	Of rectangular (other than square) cross-section
804	7214.99.	Other
805	7217.20.	Plated or coated with zinc
806	7222.20.	Bars and rods, not further worked than cold-formed or cold-finished
807	7222.40.	Angles, shapes and sections
808	7227.10.	Of high speed steel
809	7227.20.	Of silico-manganese steel
810	7227.90.	Other
811	7228.10.	Bars and rods, of high speed steel
812	7228.20.	Bars and rods, of silico-manganese steel:
813	7228.30.	Other bars and rods, not further worked than hot-rolled, hot-drawn or
814	7228.40.	Other bars rods, not further worked than forged
815	7228.50.	Other bars and rods, not further worked than cold-formed or cold-finished
816	7228.60.	Other bars and rods
817	7228.70.	Angles, shapes and sections
818	7228.80.	Hollow drill bars and rods
819	731582	OTHER CHAIN, WELDED LINK
820	731819	OTHER THREADED ARTICLES
821	731814	SELF-TRAPPING SCREWS, THREADED
822	740311	Copper Cathodes and sections of Cathodes
823	740312	Copper wire bars
824	740313	Copper Billets
825	740710	Copper Bars ,Rods and Profiles
826	740811	Refined Copper Wires of crooss sectional area exceeding 6mm
827	740819	Other Refined Copper Wire
828	76081000	TUBES & PIPES OF NON-ALLOYED ALUMINIUM
829	780200	Lead Waste and Scrap
830	841430	COMPRESSORS USD IN REFRIGERATING EQUIPMENT
831	841451	Table, floor, wall, window, ceiling fans
832	841821	COMPRESSION-TYPE REFRIGERATORS,

		HOUSEHOLD
833	842810	LIFTS AND SKIP HOISTS
834	845011	Fully automatic Domestic and laundry washing machine
835	850110	Micro and AC Motor
836	850120	Universal AC/DC Motors
837	850140	Other AC motor- single phase, F.H.P. Motor
838	850152	Electric Motor 1 HP to 10 HP - AC - excluding special types
839	850440	Static converters
840	850490	PRTS OF TRNSFRMRS, STATIC CNVRTRS & INDUCTR
841	850940	Food Mixers/Grinders such as meat mincer, juice extractor, etc
842	851610	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW
843	851629	Other Hot air blowers/heat convector, room heaters etc.
844	851640	Electric Irons - other than steam irons
845	851660	Other ovens, Electric stoves, grillers and roasters etc.
846	852812	Colour TVs - Set Top Box (Satellite Receivers)
847	853620	Automatic Circuit Breakers
848	853630	Voltage stabilisers - domestic type
849	85371000	BORDS ETC FOR A VOLTAGE ≤ 1000 VLTS
850	85372000	BORDS ETC FOR A VOLTAGE > 1000 VLTS
851	853929	Other electric lamps-torch bulbs, miniature bulbs, automobile lamps etc.
852	853931	FLUORESCENT, HOT CATHODE DISCHARGE LAMPS
853	854411	Insulated wires and cables including enamelled or anodised of copper
854	854419	Insulated plastic and rubber Wires - domestic types
855	854420	Co-axial cable and co-axial electric conductors
856	854449	Other Wires and Cables
857	870110	Pedestrian controlled tractors
858	870120	Road tractors for semi-trailers
859	870130	Track-laying tractors - Garden tractors
860	870190	Other
861	902830	ELECTRICITY/METERS
862	903039	Other meters including ammeters, volt meters, watt meters, etc.
863	940421	Matteresses of cellular rubber/plastic
864	960310	Hill grass/broom
865	960810	Ball point pen

INDIA'S REVISED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES (LDCs) AS ON 1 JUNE 2006

Sl.No.	HS Code	DESCRIPTION
<input type="checkbox"/>	020712	Meat and edible offal, of poultry not cut in pieces, frozen
<input type="checkbox"/>	020734	Fatty livers, fresh or chilled
<input type="checkbox"/>	0360500	Matches/Safety Matches
<input type="checkbox"/>	03037910	Hilsha fish (frozen)
<input type="checkbox"/>	03037930	Ribbon fish (frozen)
<input type="checkbox"/>	03037960	Ghole fish (frozen)
<input type="checkbox"/>	0303780	Croacker fish (frozen)
<input type="checkbox"/>	03042010	Hilsa (frozen fillet)
<input type="checkbox"/>	03061320	Prawn
10	034026910	Hilsa fish (fresh or chilled)
11	040000	Natural Honey
12	040221	In powder, granular or other solid form of a fat contained by weight exceeding 1.5%. (Not containing added sugar or other sweetening matter)
12.	040410	Whey powder
13.	040210	Skimmed milk powder
14.	040229	Whole Milk Powder
15.	040510	Butter
16.	040590	Butter Oil
17.	040590.2	Ghee or melted butter
18.	040900	Honey
19.	050610.19	Crushed bone
20.	070110	Potatoes seeds
21.	070190	Others
22.	070200	Tomatoes, Fresh or chilled.
23.	070310	Onions (fresh)
24.	070320	Garlic
25.	070410	Cauliflowers and headed broccoli
26.	070420	Brussels sprouts
27.	070490	Others
28.	070511	Cabbage lettuce (head lettuce)
29.	070519	Others
30.	070610	Carrots and turnips
31.	070690	Others
32.	070700	Cucumbers and Gherkins, fresh or chilled.
33.	070810	Peas
34.	070820	Beans (Vigna spp., Phaseolus spp.)
35.	070890	Other leguminous vegetables
36.	070930	Aubergines (egg plants)
37.	070960	Fruits of the Genus Capsicum or of the genus
38.	070970	Pimenta Spinach, New Zealand Spinach and orache spinach (garden spinach)
39.	070990	Other Spinach

4.	071010	Potatoes
5.	071021	Peas
6.	071022	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)
7.	071029	Other
8.	071030	Spinach, New Zealand Spinach and orache spinach (garden spinach)
9.	071040	Sweet Corn
10.	071080	Other Vegetables
11.	071090	Mixtures of Vegetables
12.	071140	Cucumbers and Gherkins
13.	071151	Mushrooms
14.	071190	Preserved Vegetables
15.	071220	Dried Onions
16.	071231	Dried Mushrooms
17.	071290	Dried Vegetables
18.	071310	Peas (<i>Pisum Sativum</i>)
19.	071320	Chick Peas (<i>Garbanzos</i>) Beans
20.	071331	Beans of species <i>vigna mungo</i> (L) Hepper or <i>vigna radiata</i> (L) wilczek
21.	071332	Small red (<i>Adzuki</i>), Beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
22.	071333	Kidney beans, including white pea beans
23.	071339	Other (guar seeds)
24.	071340	Lentils
25.	071350	Broad Beans and Horse Beans
26.	071390	Other (<i>tur</i>) (<i>arhar</i>) Manioc
27.	071410	(Cassava)
28.	080410	Dates
29.	080111	Coconut desiccated
30.	080119	Coconuts, other
31.	080132	Cashew Nuts
32.	080231	Walnuts in shell
33.	080232	Shelled
34.	080290	Ex Arecanuts
35.	080300	Bananas, including plantains, fresh or dried
36.	080430	Pineapples
37.	080440	Avocados
38.	080450	Fresh Mangoes
39.	080510	Oranges
40.	080520	Mandarins, Clementines, Wilkings and similar citrus hybrids
41.	080540	Grape fruits
42.	080550	Lemons
43.	080590	Other citrus fruit fresh or dried
44.	080610	Fresh Grappes
45.	080620	Dry Grappes
46.	080711	Watermelon
47.	080719	Other
48.	080720	Papaws (<i>Papayas</i>)

(*)	080810	Apples
(*)	080820	Pears and quinces
(*)	080920	Cheris
(*)	080930	Peaches including nectarines
(*)	080940	Plums and Sloes
(*)	081210	Cheris
(*)	081290	Other
(*)	081310	Appricots
(*)	081330	Apples
(*)	081340	Tamarind and other fruits
(*)	081350	Mixture of nuts or dry fruits of this Chapter
(*)	090210	Green Tea (not fermented) in minimum packing of a content not exceeding 3 kgs.
(*)	090220	Other Green Tea (not fermented)
(*)	090230	Black Tea (fermented) and partly fermented in minimum packing of a content not exceeding 3 kgs.
100	090240	Other Black Tea (fermented) and other partly fermented tea
101	090410	Pepper
102	090411	Neither crushed nor ground
103	090412	Crushed or ground
104	090420	Chilly
105	090500	Vanilla
106	090610	Cinnamon bark
107	090620	Crushed or ground
108	090700	Clove
109	090810	Nutmeg
110	090820	Mace
111	090830	Cardamom
112	090920	Seeds of coriander
113	090930	Cumin
114	090940	Seeds of Carrway
115	091010	Ginger
116	091020	Saffron
117	091030	Turmeric, fresh and powder
118	091040	Thyme; bay leaves
119	091050	Curry
120	091091	Mixture of spices
121	091099	Poppy
122	100110	Durum Wheat
123	100190	Wheat
124	100510	Maize seeds
125	100590	Others
126	100610	Rice, in husk
127	100620	Husked Rice , brown
128	100630	Semi-milled or wholly milled rice, whether or not polished or glazed and Basmati Rice
129	100640	Broken rice
130	100700	Grain Sorghum

131	100820	Millet
132	100890	Other cereals
133	1101.00	Flour of Wheat/Meslin
134	110210	Rye flour
135	110220	Maize (com) flour
136	110230	Rice flour
137	110290	other
138	110311	Of wheat
139	110313	Of maize (corn)
140	110319	of ther cereals
141	110320	Pellets
142	110412	Of oats
143	110419	Of other cereals
144	110422	Of oats
145	110423	Of maize (corn)
146	110429	Of other cereals
147	110430	Germ of cereals, whole, rolled, flaked or ground
148	110510	Flour, meal and powder
149	110520	Flakes
150	110610	Of the dried leguminous vegetables of heading No.
151	110620	0713 Flour and meal of sago, roots or tubers of heading No. 714
152	110630	Of the products of Chapter 8
153	110710	Not roasted (Malt)
154	110720	Roasted
155	110811	Wheat starch
156	110812	Maize (corn) starch
157	110813	Potato starch
158	110814	Manioc (cassava) starch
159	110819	Other starches
160	110820	Inulin
161	110900	Wheat gluten, whether or not dried
162	120100	Soya Beans of seed quality
163	120210	Groundnut seeds
164	120220	Shelled whether or not broken
165	120300	Copra
166	120400	Linseed
167	120510	Rape Seeds
168	120590	Other
169	120600	Sunflower seeds
170	120710	Palm nuts of seed quality
171	120720	Cotton seeds
172	120730	Castor Oil Seeds
173	120740	Seasum Seeds
174	120750	Mustard Seeds
175	120760	Safflower Seeds
176	120791	Poppy Seeds
177	120799	Other Oil Seeds (Ajams, Mango kernel, niger seed, kokam and others)

178	120810	Of Soyabeans
179	120890	Other
180	121010	Hop cones, neither ground nor powdered nor in the form of pellets
181	121020	Hop cones, ground powdered or in the form of pellets; lupulin
182	130110	Lac
183	130211	Opium
184	150710	Crude Soyabean Oil
185	150790	Edible Grade Soyabean Oil
186	150810	Crude Groundnut oil
187	150890	Edible Grade Groundnut Oil
188	151000	Crude Oil (Other Olives)
189	151110	Crude Palm Oil
190	151190	Refined Palm Oil/Palmolein
191	151211	Crude Oil (sunflower seed/safflower seed)
192	151219	Other (sunflower/saffola, edible/non-edible varieties)
193	151221	Crude Cotton Seed Oil
194	151229	Edible Grade Cotton Seed Oil
195	151311	Coconut (copra) oil and its fractions: Crude Oil
196	151319	Other
197	151321	Crude oil
198	151329	Other
199	151411	Crude oil
200	151419	Other
201	151491	Crude Oil (colza/mustard/rapeseed)
202	151499	Other (colza/mustard/rapeseed), refined varieties
203	151511	Crude oil
204	151519	Other
205	151521	Crude oil
206	151529	Other
207	151530	Castor oil and its fractions
208	151540	Tung oil and its fractions
209	151550	Sesam oil and its fractions
210	151590	Other
211	151620	vegetable fats and oil and their fractions
212	151710	Margine, excluding liquid margins
213	151790	Other
214	170111	Cane sugar
215	170112	Beet sugar
216	170191	refined sugar containing added flavouring or colouring matter
217	170199	Other
218	180100	Cocoa beans, whole orj brokenm, raw or roasted
219	180200	Cocoa shells, husks, skins and other cocoa waste
220	180310	Not defatted
221	180320	Wholly or partly defatted
222	180400	Cocoa butter, fat and oil
223	180500	Cocoa powder,not containing added sugar or other

224	180610	Cocoa powder, containing added sugar or sweetening matter
225	190590	Pastries and Cakes
226	200290	Tomato concentrate
227	200860	Cheris
228	200891	Palm hearts
229	200899	Others
230	200950	Tomato Juice
231	220300	Beer made from malt
232	220410	- Sparkling wine
233	220421	Other wine; Grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2L or less
234	220429	Other
235	220430	Other grape must
236	220510	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.: In containers holding 2L or less
237	220590	Other
238	220600	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
239	220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher
240	220820	Spirits obtained by distilling grape wine or grape marc
241	220830	Whiskies
242	220840	Rum and tafia
243	220850	Gin and Geneva
244	220860	Vodka
245	220870	Liqueurs and cordials
246	220890	Other
247	230210	Of maize (corn)
248	230220	of rice
249	230230	Of wheat
250	230240	Of other cereals
251	230250	Of leguminous plants
252	230310	Residues of starch manufacture and similar
253	230320	residues Beet-pulp, bagasse and other waste of sugar manufacture
254	230330	Brewing or distilling dregs and waste
255	230400	Oil-cake and other solid residues, whether or not
256	230500	Oil cake and oil cake meal of groundnut expeller variety
257	230610	Of cotton seeds
258	230620	Of linseed
259	230630	Of sunflower seeds
260	230641	Of low erucic acid rape or colza seeds
261	230649	Other
262	230650	Of coconut or copra
263	230660	Of palm nuts or kernels

264	230670	Of maize (corn) germ
265	230690	Other
266	230990	Other
267	240110	Unmanufactured tobacco not stemmed or stripped
268	240120	Tobacco partly or wholly stemmed or stripped
269	240130	Tobacco refuse
270	240210	Cigars, cheroots and cigarillos containing
271	240220	tobacco Cigarettes containing tobacco
272	240290	Other cigarettes/cigarillos of tobacco substitutes
273	240310	Smoking tobacco whether or not containing tobacco substitutes in any proportion
274	240391	Homogenised or reconstituted
275	240399	tobacco Other tobacco
276	251511	Crude or roughly trimmed Marble
277	251512	Merely cut into blocks, slabs in rectangular or other shapes
278	251520	Other calcareous monumental or building stone, Alabaster
279	252210	Quick Lime
280	253090	Other mineral substances not elsewhere specified or included
281	271000	Naptha
282	271019	Aviation Turbine Fuel and Fuel Oil
283	271111	LPG
284	281700	Zinc oxide
285	300390	Ayurvedic medicines
286	300410	Containing pencillin or derivatives with a penicillanic acid structure or streptomycin or their derivatives
287	300420	Other antibiotics with pencillinic acid structure streptomycin or their derivatives in capsules injections etc.
288	320411	Disperse dyes and preparations based
289	320412	thereon Acid dyes and preparation based
290	320413	thereon Basic dyes and preparation based
291	320414	thereon Direct dyes and preparation based
292	320416	thereon Reactive dyes and preparation based
293	320417	thereon. Pigments
294	320419	Other including mixture of coloring matter of two or more of sub heading No. 3204.11 to 3204.19
295	320649	Other- Red Oxide
296	330119	Citronella Oil (java type)
297	330120	Other essential oil
298	330300	Perfumes and toilet waters
299	330410	Lip makeup preparations
300	330420	Eye makeup preparations
301	330430	Manicure or Pedicure preparations
302	330491	Powders whether or not compressed
303	330499	Others such as face creams, nail polish/lacquers, moisturizing lotion, sindoor, bindi, kumkum and turmeric

		preparations etc.
304	330510	Hair shampoos
305	330590	Hair oils
306	330610	Tooth powder, Tooth paste
307	330710	Pre shvave, shaving or after shaving
308	330730	preparations Prefumed bath salts and other bath
309	330741	preparations Agarbattis and other odoriferous
310	330790	preparations Others
311	340111	Toilet soap other than dental soap
312	340119	House hold and laundry soap
313	350510	Dextrins and other modified
314	360500	starches Matches/Safety Matches
315	350691	Adhesive based on rubber / plastic
316	380610	Gum
317	381220	Plasticisers
318	391510	Waste, parings and scrap, of plastics:Of polymers of ethylene
319	391520	Of polymers of styrene
320	391530	Of polymers of vinyl chloride
321	391590	Of other plastics
322	391610	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics:Of polymers of ethylene
323	391620	Of polymers vinyl chloride
324	391690	Of other plastics
325	391710	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.
326	391721	Tubes, pipes and hoses, rigid:Of polymers of ethylene
327	391722	Of polymers of propylene
328	391723	Of polymers of vinyl chloride
329	391729	Of other plastics
330	391731	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa
331	391732	Other, not reinforced or otherwise combined with other materials, without fittings
332	391733	Other, not reinforced or otherwise combined with other materials with fittings
333	391739	Other
334	391740	Fittings
335	391810	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:Of polymers of vinyl chloride
336	391890	Of other plastics
337	391910	Self – adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:In rolls of a width not exceeding 20 cm
338	391990	Other

339	392010	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.:Of polymers of ethylene
340	392020	Of polymers of propylene
341	392030	Of polymers of styrene
342	392041	Of polymers of vinyl chloride:Rigid Of
343	392042	polymers of vinyl chlorideFlexible
344	392051	Of acrylic polymers:Of polymethyl methacrylate
345	392059	Of acrylic polymers:Other
346	392061	Of polycarbonates
347	392062	Of polyethylene terephthalate
348	392063	Of unsaturated polyesters
349	392069	Of other polyesters
350	392071	Of regenerated cellulose
351	392072	Of vulcanised fibre
352	392073	Of cellulose acetate
353	392079	Of other cellulose derivatives
354	392091	Of other plastics:Of polyvinyl butyral
355	392092	Of other plastics:Of polyamides
356	392093	Of other plastics:Of amino-resins
357	392094	Of other plastics:Of phenolic resins
358	392099	Of other plastics
359	392111	Other plates, sheets, film foil and strip, of plastics-Cellular:Of polymers of styrene
360	392112	Of polymers of vinyl chloride
361	392113	Of polyurethanes
362	392114	Of regenerated cellulose
363	392119	Of other plastics
364	392190	Other
365	392210	Baths, shower-baths and wash-
366	392220	basins Lavatory seats and covers
367	392290	Other
368	392310	Boxes, cases, crates and similar articles
369	392321	Sacks and bags of polyethylene
370	392329	Sack and bags of other plastics
371	392330	Carboys, bottles, flasks and similar
372	392340	articles Spools, cops, bobbins and similar
373	392350	supports Stoppers, lids, caps and other
374	392390	closures Other
375	392410	Tableware and kitchenware
376	392490	Other
377	392510	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l.
378	392520	Doors, windows and their frames and thresholds for doors
379	392530	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof
380	392590	Other

381	392610	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14: Office or schools supplies
382	392620	Articles of apparel and clothing accessories (including gloves)
383	392630	Fittings for furniture, coachwork or the like
384	392640	Bangles, beads of plastic and imitation jewellery
385	392690	Other
386	400110	Natural rubber latex, whether or not prevulcanised.
387	400121	Natural rubber in other forms: Smoked sheets
388	400122	Technically specified natural rubber(TSNR)
389	400129	Other
390	400130	Balata, gutta-percha, guayule, chicle and similar natural gums
391	400300	Reclaimed rubber in primary forms or in plates, sheets or strip.
392	400400	Waste, parings and scrap of rubber(other than hard rubber) and powder and granules.
393	400510	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strips: Compounded with carbon black or silica
394	400510	Rubber compounded with carbon black and silica
395	400520	Solutions; dispersions other than those of sub heading No. 4005.10
396	400591	Plates, sheets and strip
397	400599	Other
398	400610	"Camel-back" strips for retreading rubber tyres.
399	400690	Other
400	400700	Vulcanized rubber thread and cord.
401	400811	Of cellular rubber: Plates, sheets and strips
402	400819	Of cellular rubber: Other
403	400821	Of non-cellular rubber: Plates, sheets and strips
404	400829	Of non-cellular rubber: Other
405	401210	Retreaded tyres
406	401220	Used pneumatic tyres
407	401290	Other
408	401610	Other articles of vulcanized rubber other than hard rubber.-Of cellular rubber
409	401692	Erasers
410	401693	Gaskets, washers and other
411	401695	seals Other inflatable articles
412	401699	Other
413	401700	Hard rubber (for example, ebonite) in all forms, including wastes and scrap; articles of hard rubber
414	460110	Plaits and similar products of plaiting materials, whether or not assembled into strips.
415	460120	Mats, matting and screens of vegetable materials.
416	460191	Of vegetable materials
417	460199	Other

418	460210	Basket work, Wicker work and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; Articles of loofah-Of vegetable materials
419	460290	Other
420	480300	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.
421	480810	Corrugated paper and paperboard, whether or not perforated
422	480910	Carbon or similar copying papers
423	481110	Tarred, bituminised or asphalted paper and
424	481121	paperboard Gummed or adhesive paper and paperboard : Self-adhesive
425	481129	Other
426	481710	Envelopes
427	481720	Letter cards, plain postcards and correspondence cards
428	481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery
429	482110	Paper or paperboard labels of all kinds, whether or not printed.-Printed
430	482190	Other labels
431	482360	Trays, dishes, plates, cups and the like, of paper or paperboard
432	490110	Printed books, pamphlets, booklets, leaflets and similar printed matter, brochures
433	500100	Silk-worm cocoons suitable for reeling.
434	500200	Raw silk (not thrown).
435	500310	Not carded or combed
436	500390	Other
437	500400	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
438	500500	Yarn spun from silk waste, not put up for retail
439	500600	sale. Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut.
440	500710	Fabrics of noil silk
441	500720	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk
442	500790	Other fabrics
443	610190	Of other textile materials
444	610210	Of wool or fine animal hair
445	610290	Of other textile materials
446	610311	Of wool or fine animal hair
447	610312	Of synthetic fibres
448	610319	Of other textile materials
449	610321	Of wool or fine animal hair

450	610322	Of cotton
451	610323	Of synthetic fibres
452	610329	Of other textile materials
453	610331	Of wool or fine animal hair
454	610332	Of cotton
455	610333	Of synthetic fibres
456	610339	Of other textile materials
457	610341	Of wool or fine animal hair
458	610342	Of cotton
459	610343	Of synthetic fibres
460	610349	Of other textile materials
461	610411	Of wool or fine animal hair
462	610412	Of cotton
463	610413	Of synthetic fibres
464	610421	Of wool or fine animal hair
465	610422	Of cotton
466	610423	Of synthetic fibres
467	610429	Of other textile materials
468	610431	Of wool or fine animal hair
469	610432	Of cotton
470	610433	Of synthetic fibres
471	610439	Of other textile materials
472	610442	Of cotton
473	610443	Of synthetic fibres
474	610452	Of cotton
475	610453	Of synthetic fibres
476	610461	Of wool or fine animal hair
477	610462	Of cotton
478	610463	Of synthetic fibres
479	610469	Of other textile materials
480	610510	Of cotton
481	610520	Of man-made fibres
482	610590	Of other textile materials
483	610610	Of cotton
484	610620	Of man-made fibres
485	610690	Of other textile materials
486	610711	Of cotton
487	610712	Of man-made fibres
488	610719	Of other textile materials
489	610721	Of cotton
490	610722	Of man-made fibres
491	610729	Of other textile materials
492	610791	Of cotton
493	610792	Of man-made fibres
494	610799	Of other textile materials
495	610811	Of man-made fibres
496	610819	Of other textile materials
497	610821	Of cotton
498	610822	Of man-made fibres

499	610829	Of other textile materials
500	610831	Of cotton
501	610832	Of man-made fibres
502	610839	Of other textile materials
503	610891	Of cotton
504	610892	Of man-made fibres
505	610899	Of other textile materials
506	610910	Of cotton
507	610990	Of other textile materials
508	611010	Of wool or fine animal hair
509	611020	Of cotton
510	611030	Of man-made fibres
511	611090	Of other textile materials
512	611110	Of wool or fine animal hair
513	611120	Of cotton
514	611130	Of synthetic fibres
515	611190	Of other textile materials
516	611211	Of cotton
517	611212	Of synthetic fibres
518	611219	Of other textile materials
519	611220	Ski suits
520	611231	Of synthetic fibres
521	611239	Of other textile materials
522	611241	Of synthetic fibres
523	611249	Of other textile materials
524	611300	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.
525	611410	Of wool or fine animal hair
526	611420	Of cotton
527	611430	Of man-made fibres
528	611490	Of other textile materials
529	611511	Of synthetic fibres, measuring per single yarn less than 67 decitex
530	611512	Of synthetic fibres, measuring per single yarn 67 decitex or more
531	611519	Of other textile materials
532	611520	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex
533	611591	Of wool or fine animal hair
534	611592	Of cotton
535	611593	Of synthetic fibres
536	611599	Of other textile materials
537	611610	Impregnated, coated or covered with plastics or rubber
538	611691	Of wool or fine animal hair
539	611692	Of cotton
540	611693	Of synthetic fibres
541	611699	Of other textile materials
542	611710	Shawls, scarves, mufflers, mantillas, veils and the like
543	611720	Ties, bow ties and cravats

544	611780	Other accessories
545	611790	Parts
546	620119	Of other textile materials
547	620199	Of other textile materials
548	620213	Of man-made fibres
549	620219	Of other textile materials
550	620293	Of man-made fibres
551	620299	Of other textile materials
552	620319	Of other textile materials
553	620321	Of wool or fine animal hair
554	620329	Of other textile materials
555	620332	Of cotton
556	620333	Of synthetic fibres
557	620339	Of other textile materials
558	620341	Of wool or fine animal hair
559	620342	Of cotton
560	620349	Of other textile materials
561	620412	Of cotton
562	620413	Of synthetic fibres
563	620419	Of other textile materials
564	620421	Of wool or fine animal hair
565	620422	Of cotton
566	620423	Of synthetic fibres
567	620429	Of other textile materials
568	620433	Of synthetic fibres
569	620439	Of other textile materials
570	620442	Of cotton
571	620443	Of synthetic fibres
572	620444	Of artificial fibres
573	620452	Of cotton
574	620453	Of synthetic fibres
575	620459	Of other textile materials
576	620462	Of cotton
577	620463	Of synthetic fibres
578	620469	Of other textile materials
579	620510	Of wool or fine animal hair
580	620520	Of cotton
581	620530	Of man-made fibres
582	620590	Of other textile materials
583	620610	Of silk or silk waste
584	620630	Of cotton
585	620640	Of man-made fibres
586	620690	Of other textile materials
587	620711	Of cotton
588	620721	Of cotton
589	620722	Of cotton
590	620729	Of man-made fibres
591	620791	Of other textile materials
592	620792	Of cotton
		Of man-made fibres

593	620811	Of man-made fibres
594	620821	Of cotton
595	620822	Of man-made fibres
596	620829	Of other textile materials
597	620892	Of man-made fibres
598	620899	Of other textile materials
599	620910	Of wool or fine animal hair
600	620920	Of cotton
601	620930	Of synthetic fibres
602	620990	Of other textile materials
603	621010	Of fabrics of heading No. 56.02 or 56.03
604	621020	Other garments, of the type described in subheadings 6201.11 to 6201.19
605	621040	Other men's or boys' garments
606	621050	Other women's or girls' garments
607	621111	Men's or boys'
608	621112	Women's or girls'
609	621120	Ski suits
610	621131	Of wool or fine animal hair
611	621132	Of cotton
612	621133	Of man-made fibres
613	621139	Of other textile materials
614	621141	Of wool or fine animal hair
615	621149	Of other textile materials
616	621210	Brassières
617	621220	Girdles and panty-girdles
618	621230	Corselettes
619	621290	Other
620	621310	Of silk or silk waste
621	621320	Of cotton
622	621390	Of other textile materials
623	621430	Of synthetic fibres
624	621440	Of artificial fibres
625	621600	Gloves, mittens and mitts.
626	621710	Accessories
627	621790	Parts
628	640110	Footwear incorporating a protective metal toe-cap
629	640191	Covering the knee
630	640192	Covering the ankle but not covering the knee
631	640199	Others
632	640212	Ski boots, cross country ski footwear and snowboard boots
633	640219	Others
634	640220	Footwears with upper straps or thongs assembled to the sole by means of plugs.
635	640230	Other footwear, incorporating a protective metal toe-cap.
636	640291	Covering the ankle
637	640312	Ski-boots, cross country ski footwear and snowboard

		boots.
638	640319	Others
639	640330	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.
640	640340	Other footwear, incorporating a protective metal toe-cap.
641	640411	Sport footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like.
642	640419	Others
643	640520	Other footwear with uppers of textile materials.
644	640590	Others
645	680221	Marble, travertine and alabaster
646	681011	Cement bricks
647	690100	Bricks/blocks/tiles
648	701010	Ampules
649	701329	Other drinking water glass
650	720211	Containing by weight more than 2% of
651	720219	carbon Other – Ferro-Silicon
652	7202.21.	Containing by weight more than 55 % of
653	7202.29.	silicon Other
654	7202.30.	Ferro-silico-managanese - Ferro-chromium:
655	7202.41.	Containing by weight more than 4 % of carbon
656	7202.49.	Other
657	7202.50.	Ferro-silico-chromium
658	7202.60.	Ferro-nickel
659	7202.70.	Ferro-molybdenum
660	7202.80.	Ferro-tungsten and ferro-silico-tungsten – Other
661	7202.91.	Ferro-titanium and ferro-silicon-titanium
662	7202.92.	Ferro-vanadium
663	7202.93.	Ferro-niobium
664	7202.99.	Other
665	7209.18.	Of a thickness of less than 0.5 mm
666	720928	Of a thickness of less than 0.5 mm
667	7210.30.	Electrolytically plated or coated with zinc
668	7210.41.	Corrugated
669	7210.49	Other
670	7210.61.	Plated or coated with aluminium-zinc alloys
671	7210.70.	Painted, varnished or coated with plastics:
672	7212.20.	Electrolytically plated or coated with zinc
673	7212.30.	Otherwise plated or coated with zinc
674	7212.40.	Painted, varnished or coated with plastics
675	7212.50.	Otherwise plated or coated
676	721310	Containing indentations, ribs, grooves or other deformations produced during the rolling process.
677	721320	Other, of free-cutting steel
678	721391	Of circular cross-section measuring less than 14 mm in diameter
679	721399	Other

680	7214.10.	Forged
681	7214.20.	Containing indentations, ribs, grooves or other deformations produced
682	7214.30.	Other, of free-cutting steel
683	7214.91.	Of rectangular (other than square) cross-
684	7214.99.	section Other
685	7217.20.	Plated or coated with zinc
686	7222.20.	Bars and rods, not further worked than cold-formed or cold-finished
687	7222.40.	Angles, shapes and sections
688	7227.10.	Of high speed steel
689	7227.20.	Of silico-manganese steel
690	7227.90.	Other
691	7228.10.	Bars and rods, of high speed steel
692	7228.20.	Bars and rods, of silico-manganese steel:
693	7228.30.	Other bars and rods, not further worked than hot-rolled, hot-drawn or
694	7228.40.	Other bars rods, not further worked than forged
695	7228.50.	Other bars and rods, not further worked than cold-formed or cold-finished
696	7228.60.	Other bars and rods
697	7228.70.	Angles, shapes and sections
698	7228.80.	Hollow drill bars and rods
699	731582	OTHER CHAIN, WELDED LINK
700	731819	OTHER THREADED ARTICLES
701	731814	SELF-TRAPPING SCREWS, THREADED
702	740311	Copper Cathodes and sections of Cathodes
703	740312	Copper wire bars
704	740313	Copper Billets
705	740710	Copper Bars ,Rods and Profiles
706	740811	Refined Copper Wires of crooss sectional area exceeding 6mm
707	740819	Other Refined Copper Wire
708	76081000	TUBES & PIPES OF NON-ALLOYED
709	780200	ALUMINIUM Lead Waste and Scrap
710	841430	COMPRESSORS USD IN REFRIGERATING
711	841451	EQUIPMENT Table, floor, wall, window, ceiling fans
712	841821	COMPRESSION-TYPE REFRIGERATORS,
713	842810	HOUSEHOLD LIFTS AND SKIP HOISTS
714	845011	Fully automatic Domestic and laundry washing machine
715	850110	Micro and AC Motor
716	850120	Universal AC/DC Motors
717	850140	Other AC motor- single phase, F.H.P. Motor
718	850152	Electric Motor 1 HP to 10 HP - AC - excluding special types
719	850440	Static converters
720	850490	PRTS OF TRNSFRMRS, STATIC CNVRTRS & INDUCTR

721	850940	Food Mixers/Grinders such as meat mincer, juice extractor, etc
722	851610	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW
723	851629	Other Hot air blowers/heat convector, room heaters
724	851640	etc. Electric Irons - other than steam irons
725	851660	Other ovens, Electric stoves, grillers and roasters etc.
726	852812	Colour TVs - Set Top Box (Satellite Receivers)
727	853620	Automatic Circuit Breakers
728	853630	Voltage stabilisers - domestic type
729	85371000	BORDS ETC FOR A VOLTAGE ≤ 1000 VLTS
730	85372000	BORDS ETC FOR A VOLTAGE > 1000 VLTS
731	853929	Other electric lamps-torch bulbs, miniature bulbs, automobile lamps etc.
732	853931	FLUORESCENT, HOT CATHODE DISCHARGE LAMPS
733	854411	Insulated wires and cables including enamelled or anodised of copper
734	854419	Insulated plastic and rubber Wires - domestic types
735	854420	Co-axial cable and co-axial electric conductors
736	854449	Other Wires and Cables
737	870110	Pedestrian controlled tractors
738	870120	Road tractors for semi-trailers
739	870130	Track-laying tractors : Garden tractors
740	870190	Others
741	902830	ELECTRICITY/METERS
742	903039	Other meters including ammeters, volt meters, watt meters, etc.
743	940421	Matteresses of cellular
744	960310	rubber/plastic Hill grass/broom

ANNEX-II OF THE SAFTA AGREEMENT

Areas identified for Technical Assistance to Least Developed Contracting States Under Article 11(d) OF SAFTA Agreement

**(finalised by the Second Meeting of the Sub-Group on Technical Assistance
Kathmandu, 31 August – 3 September 2005)**

- TO BE INCORPORATED AS ANNEX-II OF THE SAFTA AGREEMENT -

1. Capacity building in the following areas:

- a. Mutual recognition of technical regulations and standards, training and skill development.
- b. Product certification, testing laboratories and metrology, standards, testing, quality management, accreditation and certification (MSTQ) - for agro-processed products, pharmaceutical products etc.
- c. Training and human resource development in trade related areas such as product development, marketing etc.
- d. Training in the areas of statistical data administration, trade procedures, documentation and computerization of trade data.
- e. Development of trade related institutions and upgradation of the capacity of existing institutions
- f. Development of trade negotiating skills

2. Development and improvement of tax policy and instruments

Tax/Tariff related laws, rules, regulations and their administration.

3. Customs procedures related measures:

- a. Assistance to improve institutional, managerial, regulatory and procedural matters relating to customs
- b. Assistance for creation of database, training, post clearance audit for the customs valuation; and automation of customs administrations.
- c. HS Nomenclature
- d. Rules of Origin

4. Legislative and policy related measures, assistance for improvement of national capacity on:

- a. Legislation on anti-dumping, safeguards, competition etc.
- b. Trade Policy Reforms
- c. Sanitary and Phytosanitary (SPS) measures/Technical Barriers to Trade (TBT) measures
- d. WTO Agreement on Customs Valuation
- e. WTO Agreement on Agriculture and Subsidies

- f. TRIPS and Intellectual Property Rights

5. Studies on:

- a. Development of trade related physical infrastructure such as road, railway, Inland Container Depot (ICD), Container Freight Station (CFS) etc.
- b. Improvement of banking and insurance services for promotion of intra-SAARC trade
- c. Development of export financing mechanism

6. Research and Development:

- a. Assistance for product specific R&D particularly in area of fashion and design, finishing and packaging

7. Export Promotion

- a. Support for carrying out studies and providing advisory services for identifying export niches for the products of the Least Developed Contracting States.
- b. Provision of commercially relevant market information to help exporters: Assistance to participate in trade fairs and exhibitions, inward and outward missions
- c. Support for product development and market promotion in export oriented sectors like leather and footwear, jute goods and diversified jute products, gems and jewellery, ICT, light engineering, agriculture and agro-based industries, fisheries and livestock etc.
- d. Support for improving technical, managerial and entrepreneurial skills of small and medium size enterprises engaged in export production.
- e. Provide information on import-related formalities and procedures on products of specific export interest to Least Developed Contracting States.

8. Investment Promotion

- a. Support for identifying areas to stimulate intra-SAARC FDI flow to the Least Developed Contracting States.

9. Training and human resource development in trade related areas such as product development, marketing etc.

10. Support for product development and market promotion in export-oriented sectors

ANNEX III OF SAFTA AGREEMENT

MECHANISM FOR COMPENSATION OF REVENUE LOSS FOR LDC MEMBER STATES

(TO BE INCORPORATED AS ANNEX-III OF THE SAFTA AGREEMENT)

(i) Date of coming into force - The Mechanism for Compensation of Revenue Loss (hereinafter referred to as MCRL) shall come into force from the date on which the first tranche of Trade Liberalisation Programme (TLP) under Article 7 of SAFTA Agreement would be implemented.

(ii) Definitions - The following shall be defined in the manner as given below:

- a. "Customs revenue" may be defined as basic customs duty agreed to be reduced under Trade Liberalisation Programme (TLP) of SAFTA.
- b. "Reference Exchange Rate" may be defined as the average of the exchange rate of the domestic currency of the respective Contracting State vis-à-vis US dollar of each of the working day of the calendar year separately for each LDC Contracting State.
- c. "Base Year" may be defined as the average of the calendar years 2004 and 2005 for the purposes of calculation of revenue loss. Therefore, hereinafter the references to all variables, other than the tariff rate of duties, for the calendar year 2005 shall refer to the average of the relevant variables for calendar year 2004 and 2005.

(iii) Administrative arrangements -

- a. Periodicity of release of revenue compensation if quantified to be due shall be annual.
- b. The claim for revenue loss, duly quantified along with supporting data/documents may be submitted in prescribed format, to be devised, to the COE to be established under Article 10 of the SAFTA Agreement within a period of six (06) months from 31st December of the preceding year.
- c. Upon receipt of claims, as also intimation of non-claim by LDC Contracting States, the COE may meet and settle the claims within a period that the COE may fix and following the procedure that the COE may adopt.
- d. The non-LDC Contracting States shall release the compensation due from them to the LDC Contracting States within a period not exceeding six months from the date of

finalization of quantum of compensation by COE, subject to completion of due procedure.

- e. The due procedure shall be completed within a period of not exceeding nine months from the date of finalization of quantum of compensation, failing which the concerned LDC Contracting States shall have the right to withdraw concessions given to the concerned Non-LDC Contracting State.
- f. The claim of revenue compensation shall be decided by the COE the decision of which shall be final.
- g. Notwithstanding the above, if the Contracting States so desire, the claim of revenue compensation could be conducted on a bilateral basis under intimation to the COE and the SAARC Secretariat.

(iv) Quantification of revenue loss – The revenue loss for the year 2006 shall be calculated in the following manner.

$$RL_{06} = CRNS_{06} - (1 + \alpha) \times CRNS_{05}$$

Where:

- a. RL_{06} for LDC Contracting State is the quantum of revenue loss suffered in 2006.
- b. $CRNS_{05} = \sum_{i=1}^n [V_{SAFTA(05)} \times T_{APL(05)}]$ - to be summed up separately for each of the three non-LDC Contracting States.
- c. 'i' is non-sensitive item covered under the TLP of SAFTA;
- d. $V_{SAFTA(05)}$ refers to CIF value [in USD] of import of non-sensitive items covered under TLP of SAFTA from non-LDC Contracting States in 2005;
- e. $T_{APL(05)}$ refers to applied rate of basic customs duty (BCD) under SAPTA covered for reduction under TLP of SAFTA, provided it is \leq applied BCD under any bilateral agreement with non-LDC Contracting States. For items not covered under SAPTA, MFN applied rate shall apply.
- f. $CRNS_{06} = \sum_{i=1}^n [V_{SAFTA(06)} \times T_{SAFTA(06)}]$, provided $V_{SAFTA(06)} \geq V_{SAFTA(05)}$. In case $V_{SAFTA(06)} < V_{SAFTA(05)}$, $V_{SAFTA(06)} = V_{SAFTA(05)}$ shall be assumed. This would be summed up separately for each of the three non-LDC Contracting States.
- g. $V_{SAFTA(06)}$ refers to CIF value [in USD] of import of items covered under TLP programme from non-LDC Contracting States in 2006;

- h. T SAFTA (06) refers to applied rate of basic customs duty (BCD) covered for reduction under SAFTA TLP, provided it is \leq applied BCD under any bilateral agreement with non-LDC Contracting States.

i. α is the annual trend rate of growth of customs revenue (basic customs duty) of non-sensitive items covered under TLP of SAFTA from Non-LDC Contracting States to the respective LDC Contracting State over previous five years i.e. from 2001 to 2005. This factor may be quantified and would remain unchanged for the duration of the Mechanism.

(v) The quantification of revenue loss of LDC Contracting State for calendar year 2007 and subsequent years would be calculated in the following manner:

$$RL_{07} = CRNS_{07} - (1+\alpha)^2 CRNS_{05}$$

$$RL_{08} = CRNS_{08} - (1+\alpha)^3 CRNS_{05}$$

$$RL_{09} = CRNS_{09} - (1+\alpha)^4 CRNS_{05} \text{ and so on.}$$

(vi) Sharing of revenue compensation to any LDC Contracting State by the Non-LDC Contracting States shall be on the basis of quantified loss of customs revenue, if any, on bilateral basis.

(vii) Extent of compensation – The extent of compensation for each of the LDC Contracting State shall not exceed the following percentage of the basic customs duty collected on imports of non-sensitive items from concerned Non-LDC Contracting States in the base year –

- (a) First year – 1%;
- (b) Second year – 1%;
- (c) Third year – 5%;
- (d) Fourth year – 3%; and
- (e) Fifth & sixth year – 5% [applicable only in the case of claims by Maldives].

Provided that the above restriction on the extent of compensation shall not apply in case of claims of compensation by Maldives from India in the event of the loss of revenue being higher than the above annual ceilings.

(viii) Form of Compensation: The compensation equal to the extent of revenue loss quantified under clause (iv) above subject to the ceiling prescribed under clause (vii) above shall be paid in cash in US dollars.

(ix) Exchange of Data - The Contracting States may provide the following information by 31st December 2005 through the SAARC Secretariat:-

- a. Product-wise and country-wise breakdown of statistics on imports (value in US dollars) from Non-Least Developed Contracting States (from 2000 to 2005 – latest available);
- b. Latest Customs Tariff Guide containing import tariff (both MFN and SAPTA) and other levies;
- c. Formula for calculating other levies contained in the Customs Tariff Guide; and
- d. The similar data in prescribed format, shall be submitted by the Contracting States by a date not later than 31 December in subsequent calendar years.

(x) Duration of Mechanism: The Mechanism shall be in place for a period of four years from the date of coming into force.

Provided that the Mechanism in respect of claims by the Maldives shall be in place for an additional period of one year i.e. for a period of five years;

Provided further that the Mechanism in respect of claims by the Maldives from India shall be in place for an additional two years, i.e. for a period of six years.

Provided further that the Mechanism in respect of payment of revenue compensation by Sri Lanka shall be in place for a shorter period of three years to LDC Contracting States other than to the Maldives to which Sri Lanka would provide compensation, if due, for an additional period of one year i.e. for a period of four years.

ANNEX IV OF THE SAFTA AGREEMENT

SAFTA RULES OF ORIGIN

Rule 1 : Title

These Rules may be called the Rules of Determination of Origin of Goods under the Agreement on SAFTA hereinafter referred to as the "Agreement".

Rule 2 : Application

These Rules shall apply to products eligible for preferential treatment under SAFTA.

Rule 3 : Determination of Origin

No product shall be deemed to be the produce or manufacture of any Contracting State unless the conditions specified in these rules are complied with in relation to such products, to the satisfaction of the designated Authority.

Rule 4 : Originating products

Products covered by the Agreement imported into the territory of a Contracting State from another Contracting State which are consigned directly within the meaning of Rule 12 hereof, shall be eligible for preferential treatment if they conform to the origin requirement under any one of the following conditions:

- (a) Products wholly produced or obtained in the territory of the exporting Contracting State as defined in Rule 5; or
- (b) Products not wholly produced or obtained in the territory of the exporting Contracting State provided that the said products are eligible under Rule 6.

Rule 5 : Wholly produced or obtained

Within the meaning of Rule 4(a), the following shall be considered as wholly produced or obtained in the territory of the exporting Contracting State

- (a) raw or mineral products² extracted from its soil, its water extending upto its Exclusive Economic Zone (EEZ), or its sea bed extending upto its seabed or continental shelf;
- (b) Agriculture, vegetable and forestry products harvested there;
- (c) animals born and raised there;
- (d) products obtained from animals referred to in clause (c) above;
- (e) products obtained by hunting or fishing conducted there,
- (f) products of sea fishing and other marine products from the high seas by its vessels^{3,4};
- (g) products processed and/or made on board its factory ships exclusively from products referred to in clause (f) above ^{3,5};
- (h) raw materials recovered from used articles collected there;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products taken from the seabed, ocean floor or subsoil thereof beyond the limits of national jurisdiction, provided it has the

² Includes mineral fuels, lubricants and related materials as well as mineral or metal ores.

³ “Vessels” shall refer to fishing vessels engaged in commercial fishing, registered in the country of the Contracting State and operated by a citizen or citizens of the Contracting State or partnership, corporation or association, duly registered in such country, at least 60 per cent of equity of which is owned by a citizen or citizens and/or Government of such Contracting State or 75 per cent by citizens and/or Governments of the Contracting States. However, the products taken from vessels, engaged in commercial fishing under Bilateral Agreements which provide for chartering/leasing of such vessels and/or sharing of catch between Contracting State will also be eligible for preferential treatment.

⁴ In respect of vessels or factory ships operated by Government agencies, the requirements of flying the flag of the Contracting State do not apply.

⁵ For the purpose of this Agreement, the term “factory ship” means any vessel, as defined used for processing and/or making on board products exclusively from those products referred to in clause (f) of Rule

exclusive rights to exploit that sea bed, ocean floor or subsoil thereof;

- (k) goods produced there exclusively from the products referred to in clauses (a) to (j) above.

Rule 6 : Not wholly produced or obtained

Within the meaning of Rule 4 (b), products not wholly produced or obtained shall be subject to Rule 7 and any of the conditions prescribed under Rule 8, Rule 9 or Rule 10.

Rule 7 : Non-qualifying Operations

The following shall in any event be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

- 1) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, Sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations).
- 2) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- 3) (i) changes of packing and breaking up and assembly of consignments,
(ii) simple slicing, cutting and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, etc., and all other simple packing operations.
- 4) the affixing of marks, labels or other like distinguishing signs on products of their packaging;
- 5) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in these rules to enable them to be considered as originating products; and mere dilution with water or another substance that does not materially alter the characteristics of the product;
- 6) simple assembly of parts of products to constitute a complete product;

- (6); 7) a combination of two or more operations specified in (1) to

Rule 8 : Single Contracting State Content

- (a) Products originating in the exporting Contracting State shall be considered to be sufficiently worked or processed for the purposes of granting originating status if they fulfill the following conditions:
 - (i) The final product is classified in a heading at the four digit level of the Harmonised Commodity Description and Coding System differently from those in which all the non-originating materials⁶ used in its manufacture are classified and
 - (ii) Products worked on or processed as a result of which the total value of the materials, parts or produce originating from other countries or of undetermined origin used does not exceed 60% of the FOB value of the products produced or obtained and the final process of manufacture is performed within the territory of the exporting Contracting State.
- (b) Notwithstanding the condition laid down in paragraph (a) of this

Rule, the products listed in **Annex-A** shall be eligible for preferential treatment if they comply with Rule 8 (a) or they fulfill the condition corresponding to those products as mentioned in the **Annex-A**.

Rule 9 : Regional Cumulation

Unless otherwise provided for, products worked on or processed in a Contracting State using the inputs originating in any Contracting States within the meaning of Rule 4 shall be eligible for preferential treatment provided that

- (a) *the aggregate content (value of such inputs plus domestic value addition in further manufacture) is not less than 50 percent of the FOB value;*
- (b) *the domestic value content (value of inputs originating in the exporting Contracting State plus domestic value addition in further manufacture in the exporting Contracting State), is not less than 20 percent of the FOB value; and*

⁶Non-originating material means material originating from countries other than Contracting States and material of undetermined origin.

- (c) *the final product satisfies the condition of*
 - (i) *change in classification at the four digit level (CTH) as provided under Rule 8 (a) (i); or*
 - (ii) *change in classification at the six digit level (CTSH) as agreed upon in the Product Specific Rules reflected in Rule 8 (b).*

Rule 10 : Special Treatment to Least Developed Contracting States

The products originating in the Least Developed Contracting States shall be allowed a favourable 10 percentage points applied to the percentage applied in Rule 8.

The products originating in Sri Lanka shall be allowed a favourable 5 percentage points applied to the percentage applied in Rule 8.

Rule 11 : Method for Valuation of non-originating materials

- (a) The value of the non-originating materials, parts or produce shall be:
 - (i) The CIF value at the time of importation of the materials, parts or produce where this can be proven or
 - (ii) The earliest ascertainable price paid for the materials, parts or produce of undetermined origin in the territory of the Contracting States where the working or processing takes place.
- (b) In order to determine whether or not a product originated in the territory of a Contracting State it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products, originate in third countries.

Rule 12 : Direct consignment

The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:

- (a) if the products are transported without passing through the territory of any non-Contracting State:
- (b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that:

- (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;
 - (ii) the products have not entered into trade or consumption there;
 - (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition;
- (iv) the products have remained under the customs control in the country of transit.

Rule 13 : Treatment of packing

When determining the origin of products, packing should be considered as forming a whole with the product it contains. However, packing may be treated separately if the national legislation so requires.

Rule 14 : Procedures for Issuance and Verification of Certificate of origin

Detailed operational certification procedures for implementation of these Rules of Origin are at **Annex-B**.

Rule 15 : Prohibitions

Any Contracting State may prohibit importation of products containing any inputs originating from States with which it does not have economic and commercial relations.

Rule 16 : Consultation and Co-operation between Contracting States

- (a) The Contracting States will do their best to co-operate in order to specify origin of inputs in the Certificate of origin.
- (b) The Contracting States will take measures necessary to address, to investigate and, where appropriate, to take legal and/or administrative action to prevent circumvention to these Rules through false declaration concerning country of origin or falsification of original documents.
- (c) The Contracting States will co-operate fully, consistent with their domestic laws and procedures, in instances of circumvention or alleged circumvention of these Rules to address problems arising from circumvention including facilitation of joint plant visits, inspection and contacts by

representatives of Contracting States upon request and on a case-by-case basis.

- (d) If any Contracting State believes that the rules of origin are being circumvented, it may request consultation to address the matter or matters concerned with a view to seeking a mutually satisfactory solution. Each State will hold such consultations promptly.

Rule 17 : Review

These rules may be reviewed as and when necessary upon request of any Contracting State and may be open to such modifications as may be agreed upon by the SAFTA Ministerial Council.

ANNEX I
(WITH REFERENCE TO SAFTA RULES OF ORIGIN)

**PRODUCT SPECIFIC RULES
UNDER SAFTA RULES OF ORIGIN**

Explanatory Notes:

1. For the purposes of Rule 8 (b) of the SAFTA Rules of Origin, the products listed under column (3) and corresponding to heading mentioned under column (2) would be subject to Rule specified under column (4) in the following Table.
2. The term "CTH" in column (4) below shall mean that the final product is classified in a heading at the four-digit level of the Harmonised Commodity Description and Coding System differently from those in which all the non-originating materials used in its manufacture are classified.
3. The term "CTSH" in column (4) below shall mean that the final product is classified in a heading at the six-digit level of the Harmonised Commodity Description and Coding System differently from those in which all the non-originating materials used in its manufacture are classified.
4. The DVA mentioned in percentage in column (4) below shall mean the minimum value addition in the Exporting Contracting State, calculated as per the following formula:

$$DVA = \frac{FOB \text{ value of the export product} - \text{value of non-originating materials}}{FOB \text{ value of the export product}} \times 100$$

S.No.	HS Heading /Chapter	Harmonised Description	Product Specific Rules
(1)	(2)	(3)	(4)
1.	060499	Other	CTSH & 30% DVA
2.	080132	Shelled Cashew nuts	CTSH & 60% DVA
3.	081350	Mixtures of dried fruits	CTSH & 60% DVA
4.	150790	-Other	CTSH & 30% DVA
5.	150890	-Other	CTSH & 30% DVA
6.	150990	-Other	CTSH & 30% DVA
7.	151190	-Other	CTSH & 30% DVA
8.	151219	--Other	CTSH & 30%

			DVA
9.	151229	--Other	CTSH & 30% DVA
10.	151319	--Other	CTSH & 30% DVA
11.	151329	--Other	CTSH & 30% DVA
12.	160249	Other, including mixtures	CTSH & 30% DVA
13.	210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CTSH & 30% DVA
14.	210120	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CTSH & 30% DVA
15.	210390	Other	CTSH & 30% DVA
16.	252321	White cement, whether or not artificially coloured	CTSH & 30% DVA
17.	252329	Other:	CTSH & 30% DVA
18.	252330	Aluminous cement :	CTSH & 30% DVA
19.	283523	Of trisodium	CTSH & 30% DVA
20.	441029	--Other	CTSH & 30% DVA
21.	441032	--Surface-covered with melamine-impregnated paper	CTSH & 30% DVA
22.	441033	--Surface-covered with decorative laminates of plastics	CTSH & 30% DVA
23.	441039	--Other	CTSH & 30% DVA
24.	441119	Other	CTSH & 30% DVA
25.	441129	Other of fire board of a density exceeding 0.5g/cm ³	CTSH & 30% DVA
26.	450190	Other	CTSH & 30% DVA
27.	481820	Handkerchiefs, cleansing or facial tissues	Only CTH
28.	481840	Sanitary towels	Only CTH
29.	701990	Other	CTSH & 30% DVA
30.	720221	Ferro-silicon containing by weight more than 55 of silicon	CTSH & 30% DVA
31.	830110	Padlocks	CTSH & 30% DVA
32.	841011	--Of a power not exceeding 1,000 kW	CTSH & 30% DVA

33.	841311	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH & 30% DVA
34.	841319	Other pumps fitted or designed to be fitted with a measuring device	CTSH & 30% DVA
35.	841320	Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH & 30% DVA
36.	841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH & 30% DVA
37.	841340	Concrete pumps	CTSH & 30% DVA
38.	841350	Other reciprocating positive displacement pumps	CTSH & 30% DVA
39.	841360	Other rotary positive displacement pumps	CTSH & 30% DVA
40.	841370	Other centrifugal pumps	CTSH & 30% DVA
41.	841381	Pumps	CTSH & 30% DVA
42.	841382	Liquid elevators	CTSH & 30% DVA
43.	841410	Vacuum pumps	CTSH & 30% DVA
44.	841420	Hand or foot-operated air pumps:	CTSH & 30% DVA
45.	841430	Compressors of a kind used in refrigerating equipment	CTSH & 30% DVA
46.	841440	Air compressors mounted on a wheeled chassis for towing:	CTSH & 30% DVA
47.	841451	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	CTSH & 30% DVA
48.	841459	Other:	CTSH & 30% DVA
49.	841460	Hoods having a maximum horizontal side not exceeding 120 cm	CTSH & 30% DVA
50.	841480	Other	CTSH & 30% DVA
51.	841510	-Window or wall types, self contained or "Split-system".	CTSH & 30% DVA
52.	841520	Of a kind used for persons, in motor vehicles	CTSH & 30% DVA
53.	841581	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH & 30% DVA
54.	841583	Not incorporating a refrigerating unit	CTSH & 30% DVA
55.	841710	Furnaces and ovens for the roasting, melting or other heattreatment of ores, pyrites or of metals	CTSH & 30% DVA

56.	841810	Combined refrigerator-freezers, fitted Refrigerators, household type:	CTSH & 30% DVA
57.	841821	Compression-type	CTSH & 30% DVA
58.	841822	Absorption-type, electrical	CTSH & 30% DVA
59.	841829	Other	CTSH & 30% DVA
60.	841830	Freezers of the chest type, not exceeding 800 l capacity	CTSH & 30% DVA
61.	841840	Freezers of the upright type, not exceeding 900 L capacity:	CTSH & 30% DVA
62.	841850	Other refrigerating or freezing chests, cabinets, display counters, showcases and similar refrigerating or freezing furniture	CTSH & 30% DVA
63.	841861	Compression type units whose condensers are heat exchangers	CTSH & 30% DVA
64.	841869	Other	CTSH & 30% DVA
65.	841911	Instantaneous gas water heaters:	CTSH & 30% DVA
66.	841919	Other:	CTSH & 30% DVA
67.	841931	For agricultural products	CTSH & 30% DVA
68.	841932	For wood, paper pulp, paper or paperboard	CTSH & 30% DVA
69.	841939	Other	CTSH & 30% DVA
70.	841940	Distilling or rectifying plant:	CTSH & 30% DVA
71.	841950	Heat exchange units	CTSH & 30% DVA
72.	841960	Machinery for liquifying air or gas Other machinery, plant and equipment:	CTSH & 30% DVA
73.	841981	For making hot drinks or for cooking or heating food:	CTSH & 30% DVA
74.	841989	Other:	CTSH & 30% DVA
75.	842010	Calendering or other rolling machines	CTSH & 30% DVA
76.	842111	Cream separators	CTSH & 30% DVA
77.	842121	filtering or purifying machinery	CTSH & 30% DVA
78.	842122	For filtering or purifying beverages than water	CTSH & 30% DVA
79.	842129	Other	CTSH & 30% DVA

80.	842230	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH & 30% DVA
81.	842211	Of the household type	CTSH & 30% DVA
82.	842219	Other	CTSH & 30% DVA
83.	842220	Machinery for cleaning or drying bottles or other containers	CTSH & 30% DVA
84.	842230	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH & 30% DVA
85.	842240	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH & 30% DVA
86.	842310	Personal weighing machines, including baby scales; Household scales	CTSH & 30% DVA
87.	842320	Scales for continuous weighing of goods on conveyors	CTSH & 30% DVA
88.	842330	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales Other weighing machinery:	CTSH & 30% DVA
89.	842381	Having a maximum weighing capacity not exceeding 30 kg	CTSH & 30% DVA
90.	842382	Having maximum weighing capacity exceeding 30 kg but not exceeding 5,000	CTSH & 30% DVA
91.	842389	Other	CTSH & 30% DVA
92.	842390	Weighing machine weights of all kinds; parts of weighing machinery	CTSH & 30% DVA
93.	842410	Fire extinguishers, whether or not charged	CTSH & 30% DVA
94.	842420	Spray guns and similar appliances	CTSH & 30% DVA
95.	842430	Steam or sand blasting machines and similar jet projecting machines	CTSH & 30% DVA
96.	842481	Agricultural or horticultural	CTSH & 30% DVA
97.	842489	Other	CTSH & 30% DVA
98.	843229	--Other	CTSH & 30% DVA
99.	843311	--Powered, with the cutting device rotating in a horizontal plane	CTSH & 30% DVA
100.	843319	--Other	CTSH & 30% DVA

101.	843780	-Other machinery	CTSH & 30% DVA
102.	843880	Other machinery:	CTSH & 30% DVA
103.	844010	Machinery	CTSH & 30% DVA
104.	844110	Cutting machines	CTSH & 30% DVA
105.	844180	Other machinery	CTSH & 30% DVA
106.	844329	Other	CTSH & 30% DVA
107.	844340	Gravure printing machinery	CTSH & 30% DVA
108.	845210	Sewing machines of the household type:	CTSH & 30% DVA
109.	845221	Automatic units:	CTSH & 30% DVA
110.	845229	Other	CTSH & 30% DVA
111.	847110	Analogue or hybrid automatic data processing machines	CTSH & 30% DVA
112.	847130	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of a least a central processing unit, a keyboard and a display	CTSH & 30% DVA
113.	847141	Micro computer	CTSH & 30% DVA
114.	847149	Other, presented in the form Of systems	CTSH & 30% DVA
115.	847150	Digital processing units other than those Of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two Of the following types Of unit: storage units, input units, output units	CTSH & 30% DVA
116.	847780	Other machinery	CTSH & 30% DVA
117.	848180	Other appliances: Taps and Cocks of Tariff heading 8481.80	CTSH & 30% DVA
118.	850410	-Ballasts for discharge lamps or tubes	CTSH & 30% DVA
119.	850421	Transformers	CTSH & 30% DVA
120.	850422	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH & 30% DVA
121.	850423	--Having a power handling capacity exceeding 10,000 kVA	CTSH & 30% DVA
122.	850431	Having a power handling capacity not exceeding 1 kVA	CTSH & 30% DVA

123.	850432	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH & 30% DVA
124.	850433	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH & 30% DVA
125.	850434	--Having a power handling capacity exceeding 500 kVA	CTSH & 30% DVA
126.	850440	Static converters	CTSH & 30% DVA
127.	850450	-Other inductors	CTSH & 30% DVA
128.	850410	Ballasts for discharge lamps or tubes:	CTSH & 30% DVA
129.	850421	Having a power handling capacity not exceeding 650 kVA	CTSH & 30% DVA
130.	850422	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH & 30% DVA
131.	850423	Having a power handling capacity exceeding 10,000 kVA	CTSH & 30% DVA
132.	850431	Having a power handling capacity not exceeding 1 kVA	CTSH & 30% DVA
133.	850432	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH & 30% DVA
134.	850433	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH & 30% DVA
135.	850434	Having a power handling capacity exceeding 500 kVA	CTSH & 30% DVA
136.	850440	Static converters	CTSH & 30% DVA
137.	850450	Other inductors	CTSH & 30% DVA
138.	850610	Manganese dioxide	CTSH & 30% DVA
139.	850630	Mercuric oxide	CTSH & 30% DVA
140.	850640	Silver oxide	CTSH & 30% DVA
141.	850650	Lithium	CTSH & 30% DVA
142.	850660	Air-zinc	CTSH & 30% DVA
143.	850680	Other primary cells and primary batteries	CTSH & 30% DVA
144.	850710	Leadacid, of a kind used for starting piston engines	CTSH & 30% DVA
145.	850720	Other lead-acid accumulators	CTSH & 30% DVA
146.	850730	Nickel-cadmium	CTSH & 30%

			DVA
147.	850740	Nickel-iron	CTSH & 30% DVA
148.	850780	Other accumulators	CTSH & 30% DVA
149.	851010	Shavers	CTSH & 30% DVA
150.	851020	hair clippers	CTSH & 30% DVA
151.	851030	hair removing appliances	CTSH & 30% DVA
152.	851310	Lamps	CTSH & 30% DVA
153.	851640	Electric smoothing irons	CTSH & 40% DVA
154.	851650	Microwave oven	CTSH & 40% DVA
155.	851711	-- Line telephone sets with cordless handsets	CTSH & 40% DVA
156.	851721	Facsimile machines	CTSH & 40% DVA
157.	851730	telephonic apparatus	CTSH & 40% DVA
158.	851750	Other apparatus, for carrier current line systems or for digital line systems	CTSH & 40% DVA
159.	851780	other apparatus	CTSH & 40% DVA
160.	853921	Tungsten halogen	CTSH & 40% DVA
161.	853922	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH & 40% DVA
162.	853929	Other	CTSH & 40% DVA
163.	853931	Fluorescent, hot cathode	CTSH & 40% DVA
164.	853932	Mercury or sodium vapour lamps; metal halide lamps	CTSH & 40% DVA
165.	853939	Other of discharged lamps, other than ultra-violet lamps	CTSH & 40% DVA
166.	854011	-- Cathode-ray television picture tubes, including video monitor cathode-ray tubes; colour	CTSH & 40% DVA
167.	854210	Cards incorporating electronic integrated circuits (smart cards)	CTSH & 30% DVA
168.	854221	Monolithic digital integrated circuits obtained by bipolar technology	CTSH & 30% DVA
169.	854229	Other	CTSH & 30% DVA
170.	854260	Hybrid electronic integrated circuits	CTSH & 30% DVA
171.	854270	Electronic microassemblies, nes	CTSH & 30%

			DVA
172.	8903	Yachts and other vessels for pleasure	CTSH & 25% DVA
173.	900311	Of plastics	CTSH & 30% DVA
174.	900319	Of other materials	CTSH & 30% DVA
175.	900911	Operating by reproducing the original image	CTSH & 40% DVA
176.	900921	other photocopying apparatus	CTSH & 40% DVA
177.	901720	Other drawing, markingout or mathematical calculating instruments	CTSH & 30% DVA
178.	901780	Other instruments	CTSH & 30% DVA
179.	901831	Syringes, with or without needles	CTSH & 30% DVA
180.	901890	Other instruments and appliances	CTSH & 30% DVA
181.	902830	Electricity meters:	CTSH & 30% DVA
182.	903210	Thermostats	CTSH & 30% DVA
183.	911110	Cases of precious metal or of metal clad with precious metal	CTSH & 30% DVA
184.	911120	Cases of base metal, whether or not gold or silver-plated	CTSH & 30% DVA
185.	940330	Wooden furniture of a kind used in offices	CTSH & 30% DVA
186.	940340	Wooden furniture of a kind used in kitchen	CTSH & 30% DVA
187.	940350	Wooden furniture of a kind used in bedroom	CTSH & 30% DVA
188.	940360	Wooden furniture, nes	CTSH & 30% DVA
189.	940540	Other electric lamps and lighting fittings	CTSH & 30% DVA
190.	950210	-Dolls, whether or not dressed	CTSH & 30% DVA
191.	960810	-Ball point pens	CTSH & 30% DVA

ANNEX II
(WITH REFERENCE TO SAFTA RULES OF ORIGIN)

**OPERATIONAL CERTIFICATION PROCEDURES FOR SOUTH ASIAN FREE
TRADE AREA (SAFTA) RULES OF ORIGIN**

For the purposes of implementing the Rules of Origin as provided for in Rule 14 of SAFTA Rules of Origin, the following operational certification procedures shall be followed:

AUTHORITY

ARTICLE 1

The Certificate of Origin shall be issued by authority designated by the Government of the exporting Contracting State (hereinafter referred to as Issuing Authority) and notified to the other Contracting States.

ARTICLE 2

(a) Each Contracting State shall inform the other Contracting States of the names and addresses of the officials authorised to issue the Certificate of Origin and shall provide their specimen signatures and official seals.

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

ARTICLE 3

For the purpose of verifying the conditions for preferential treatment, the Issuing Authority shall have right to call for any supporting documentary evidence or to carry out any check considered appropriate.

PRE-EXPORTATION VERIFICATION

ARTICLE 4

The Issuing Authority, upon a written request by the manufacturer and/or exporter of the products desirous for availing preferential treatment, shall conduct pre-exportation verification of the manufacturing premise(s). 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. Pre-exportation verification may not apply to the products, origin of which, by their nature, can be easily verified.

REQUEST FOR ISSUANCE OF CERTIFICATE OF ORIGIN

ARTICLE 5

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

PRE-EXPORTATION EXAMINATION

ARTICLE 6

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

- (a) The Certificate of Origin is duly completed and signed by the authorized signatory;
- (b) The origin of the product is in conformity with the Rules of Origin of this Agreement;
- (c) The other statements/entries of the Certificate of Origin correspond to supporting documentary evidence submitted;
- (d) HS Code, f.o.b. value, description, quantity and weight of goods, marks, number and kinds of packages, as specified, conform to the consignment to be exported.

ISSUANCE OF CERTIFICATE OF ORIGIN

ARTICLE 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 Appendix-1. It shall be in English.
- (c) The Certificate of Origin shall comprise one original and one duplicate in the following colours:

Original	-	light orange
Duplicate	-	white

- (d) Each Certificate of Origin shall bear a reference number given separately by each office of issuance at different places.
- (e) The original shall be forwarded by the exporter to the importer for submission to the Customs Authority at the port or place of

importation. The duplicate shall be retained by the Issuing Authority of the exporting Contracting State.

- (f) After issuance of the Certificate of Origin, the Issuing Authority of the exporting Contracting State shall electronically send the information on issuance of certificate of origin on a weekly basis as per format provided in Appendix -2 to the Issuing Authority of respective importing Contracting State.

ARTICLE 8

The Certificate of Origin issued by the Issuing Authority shall indicate the applicable Rules of Origin and the value of non-originating material expressed as a percentage of the f.o.b. value of the products, or the sum of the aggregate content originating in the territory of the exporting Contracting State expressed as a percentage of the f.o.b. value of the exported product; where applicable, in Box 8.

ARTICLE 9

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

ARTICLE 10

- (a) The Certificate of Origin shall be issued by the relevant Issuing Authority of the exporting Contracting State at the time of exportation, or within 3 working days from the date of shipment whenever the products to be exported can be considered originating in that Contracting State within the meaning of the Rules of Origin of this Agreement.
- (b) In exceptional cases where a Certificate of Origin has not been issued at the time of exportation or within 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 retrospectively but no longer than 45 days from the date of shipment, bearing the word "ISSUED RETROSPECTIVELY" in Box 4.

ARTICLE 11

In the event of theft, loss, damage 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 to be made on the basis of the export documents in their possession bearing the endorsement "CERTIFIED TRUE COPY" (in lieu of the Original Certificate) in Box 13. 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.

PRESENTATION**ARTICLE 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.

ARTICLE 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 Contracting State within its validity period;
- (b) Where the Certificate of Origin is submitted to the Customs Authority of the importing Contracting State 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
- (c) In all cases, the relevant Government authority in the importing Contracting State may accept such Certificate of Origin provided that the products have been imported before the expiration of the validity of the Certificate of Origin.

ARTICLE 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 Contracting State 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.

ARTICLE 15

- (a) The importing Contracting State may request to the Issuing Authority of the exporting Contracting State for a retrospective check at random and/or when it has reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question or of certain parts thereof.
- (b) The request shall be accompanied with the Certificate of Origin concerned and shall specify the reasons and any additional information suggesting that the particulars given on the said Certificate of Origin may be inaccurate, unless the retroactive check is requested on a random basis.
- (c) The Customs Authority of the importing Contracting State may suspend the provisions on preferential treatment while awaiting the result of verification. However, without prejudice to the national legislations the

competent authority of the importing Contracting State shall not suspend the customs clearance of the consignment subject to a guarantee in any of its modalities in order to preserve fiscal interests, as a pre-condition for completion of customs clearance.

- (d) The Issuing Authority receiving a request for retrospective check shall respond within three (3) months after the receipt of the request.

ARTICLE 16

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

SPECIAL CASES

ARTICLE 17

When destination of all or parts of the products exported to specified port is changed, before or after their arrival in the importing Contracting State, the following procedures 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 the changing of destination occurs during transportation to the importing Contracting State 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.

ARTICLE 18

For the purpose of implementing Rule 12 of SAFTA Rules of Origin where transportation is effected through the territory of one or more non-Contracting States, the following shall be produced to the Government authorities of the importing Contracting State:

- (a) A through Bill of Lading/ Airway bill or corresponding transport document issued in the exporting Contracting State;
- (b) A Certificate of Origin issued by the Issuing Authority of the exporting Contracting State;

- (c) A copy of the original commercial invoice in respect of the product; and
- (d) Supporting documents in evidence that the requirements of Rule 12 of SAFTA Rules of Origin are being complied with.

ARTICLE 19

(a) Products sent from one Contracting State for exhibition in another Contracting State and sold during or after the exhibition shall benefit from the preferential tariff treatment provided in this Agreement, on the condition that the products meet the requirements of Rule 4 of the SAFTA Rules of Origin and provided it is shown to the satisfaction of the relevant Government authorities of the importing Contracting State that:

- (i) An exporter has dispatched those products from the territory of the exporting Contracting State to the importing Contracting State 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 Contracting State; and
- (iii) The products have been sold during the exhibition or immediately thereafter to the importing Contracting State in the state 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 Contracting State.

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

ACTION AGAINST FRAUDULENT ACTS

ARTICLE 20

- (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 Contracting State against the persons involved.
- (b) Each Contracting State shall be responsible for providing legal sanctions for fraudulent acts related to the Certificate of Origin.

ARTICLE 21

In the case of a dispute concerning origin determination, classification of products or other matters, the Government authorities concerned in the importing and exporting Contracting States shall consult each other with a view to resolving the dispute.

Appendix-I

**CERTIFICATE OF ORIGIN
(SOUTH ASIAN FREE TRADE AREA)**

1. Goods consigned from (exporter's business name, address, country)			Reference No. SOUTH ASIAN FREE TRADE AREA (SAFTA) (combined declaration and certificate) Issued in (country) see notes overleaf			
2. Goods consigned to (Consignee's name, address, country)						
3. Means of Transport and route (as far as known)			4. For Official use			
5. HS Code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices	11. f.o.b. value in US \$
12. Declaration by the exporter: The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in SAFTA for goods exported to (importing country) Place and date, signature of authorized signatory			13. Certificate It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct Place and date, signature and Stamp of Certifying authority			

I. General Conditions

To qualify for preference, products must:

- a) fall within a description of products eligible for preference in the schedule of concessions of SAFTA country of destination;
- b) comply with SAFTA Rules of Origin. Each article in a consignment must qualify separately in its own right; and
- c) comply with the consignment conditions specified by the SAFTA Rules of Origin. In general, products must be consigned directly within the meaning of Rule 12 hereof from the country of exportation to the country of destination.

II. Entries to be made in Box 8

Preference products must be wholly produced or obtained in the exporting Contracting State in accordance with Rule 5 of the SAFTA Rules of Origin, or where not wholly produced or obtained in the exporting Contracting States must be eligible under Rule 6.

- a) Products wholly produced or obtained; enter the letter "A" in Box 8.
- b) Products not wholly produced or obtained: the entry in Box 8 should be as follows:
 - 1. Enter letter "B" in Box 8, for products which meet the origin criteria according to Rule 8. Entry of letter would be followed by the value of non-originating material expressed as a percentage of the f.o.b. value of the products; (example "B" 50 per cent);
 - 2. Enter letter "C" in Box 8 for products which meet the origin criteria according to Rule 9. Entry of letter "C" would be followed by the sum of the aggregate content originating in the territory of the exporting Contracting State expressed as a percentage of the f.o.b. value of the exported product; (example "C" 60 per cent);
 - 3. Enter letter "D" in Box 8 for products which meet the special origin criteria according to Rule 10. Entry of letter would be followed by the value of non-originating material expressed as a percentage of the f.o.b. value of the products; (example "D" 40 per cent);

III. Entries to be made in Box 4

In case of issuance of certificates retrospectively Box 13 should bear the words "ISSUED RETROSPECTIVELY".

IV. Entries to be made in Box 13

In case of issuance of certified true copies Box 13 should bear the words "CERTIFIED TRUE COPY".

Appendix-II

Format for Exchange of Information on

Issuance of SAFTA Certificate of Origin

[illegible]

Agreement on South Asia Free Trade Area (SAFTA)

The Agreement on South Asian Free Trade Area (SAFTA) came into force from 1st January, 2006. India, Pakistan and Sri Lanka are categorized as Non-Least Developed Contracting States (NLDCS) and Bangladesh, Bhutan, Maldives and Nepal are categorized as Least Developed Contracting States (LDCS).

Afghanistan which became the eighth member of SAARC during the 14th SAARC Summit held on 3-4 April 2007 in New Delhi is due to become a party to the SAFTA Agreement as an LDC member.

Article 7 of the SAFTA Agreement provides for a phased tariff liberalization programme (TLP) under which, in two years, NLDCS would bring down tariffs to 20%, while LDCS will bring them down to 30%. Non-LDCS will then bring down tariffs from 20% to 0-5% in 5 years (Sri Lanka 6 years), while LDCS will do so in 8 years. NLDCs will reduce their tariffs for L.D.C. products to 0-5% in 3 years. This TLP would cover all tariff lines except those kept in the sensitive list (negative list) by the member states.

The salient features of the four Annexes of SAFTA Agreement are as under:

i. Rules of Origin:

- a. For giving preferential access to the Member Countries under SAFTA, the goods shall have undergone substantial manufacturing process in the exporting countries. The substantial manufacturing process are defined in terms of twin criteria of Change of Tariff Heading (CTH) at four-digit Harmonized Coding System (HS) and value content of 40% (30% for LDCSs).
- b. Apart from the general rules, to provide for Products-Specific Rules (PSR) for 191 tariff lines to accommodate the interest of LDCSs given their limited base for natural resources and undiversified industrial structure. The Products Specific Rules have been provided clearly on technical grounds i.e. where both inputs and outputs are at the same four-digit HS level.

ii. Sensitive List:

The summary of the Sensitive Lists are as under:

Sl. No.	Name of the Contracting States	No of tariff lines for LDCS	No of tariff lines for Non-LDCS	Consolidated list
1	Bangladesh	1249	1254	-----
2	Bhutan	-----	-----	137
3	India	744	865	-----
4	Maldives	-----	-----	671
5	Nepal	-----	-----	1335
6	Pakistan	-----	-----	1183
7	Sri Lanka	-----	-----	1065

India would provide zero duty market access for 8 million pieces of garments from Bangladesh which are in the Sensitive list of India without any sourcing condition and a Memorandum of Understanding signed by both sides would be notified soon.

- iii. Mechanism for Compensation of Revenue Loss (MCRL) for the Least Developed Contracting States:
- a. The compensation to LDCSs, except to Maldives, would be available for four years; to Maldives it would be for six years. The MCRL to Afghanistan, which is due to become a party to the SAFTA, will also be at par with Maldives.
 - b. The compensation would be in the form of grant in US dollar.
 - c. The compensation shall be subject to a cap of 1%, 1%, 5% and 3% of customs revenue collected on non sensitive items under bilateral trade in the base year, i.e., average of 2004 and 2005.

The compensation shall be administered by the SAFTA Committee of Experts as per the Administrative Arrangements defined in this Annex.

- iv. Technical Assistance to Least Developed Contracting States in agreed areas.

The main areas covered are - capacity building in standards, product certification, training of human resources, data management, institutional upgradations, improvement of legal systems and administration, customs procedures and trade facilitation, market development and promotion.

Implementation of SAFTA Agreement:

Tariff Concessions granted under the SAARC Preferential Trading Arrangement (SAPTA) would cease for the LDC Member States once the Non-LDCSs complete the Trade Liberalization Programme (TLP) for LDCSs within three years. If any items, on which SAPTA concessions are available to LDCSs, appear in the Sensitive List of Non-LDCSs, they shall maintain the same level of concessions through derogation under Article 7(3)(a) and indicate the same in their respective Sensitive Lists, and if the items under TLP enjoy tariff preferences under SAPTA, the Non-LDCS shall reduce their tariff on those items to a rate not higher than the rate applicable for LDCS under SAPTA on the date agreed for base rate for TLP.

The base rate for the purpose of tariff reduction would be MFN applied rate existing as on 1st January 2006.

Commencement of SAFTA Trade Liberalization Programme (TLP):

The TLP became operational from 1st July 2006 with the condition that the TLP for the first two years would be completed by 31st December, 2007, i.e. within two years of SAFTA coming into force.

India, with a view to providing greater market access to its neighbouring least developed countries, unilaterally reduced tariffs to zero per cent for LDCS countries of SAFTA with effect from 1.1.2008 thereby completing the SAFTA tariff liberalization for these countries one year ahead of 31.12.2008 stipulated in the SAFTA Agreement. The notifications regarding tariff concessions granted by India under SAFTA can be accessed in the website <http://cbec.gov.in>.

The notifications issued by Pakistan for SAFTA tariff concessions have an India specific-rider that Indian imports into Pakistan would continue to be as per their Positive List of importable items from India which at present consists of 1938 item.

For more details of this Agreement Visit SAARC website <http://www.saarc-sec.org>.

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
1	0204 10 00	All Goods	1	0204 10 00	All Goods
2	0204 30 00	All Goods	2	0204 30 00	All Goods
3	0204 50 00	All Goods	3	0204 50 00	All Goods
4	0207 11 00	All Goods	4	0207 11 00	All Goods
5	0207 12 00	All Goods	5	0207 12 00	All Goods
6	0207 13 00	All Goods	6	0207 13 00	All Goods
7	0207 14 00	All Goods	7	0207 14 00	All Goods
8	0207 34 00	All Goods	8	0207 34 00	All Goods
9	0302 69 10	All Goods	9	0302 69 10	All Goods
10	0303 79 10	All Goods	10	0303 79 10	All Goods
11	0303 79 30	All Goods	11	0303 79 30	All Goods
12	0303 79 60	All Goods	12	0303 79 60	All Goods
13	0303 79 80	Croacker	13	0303 79 80	Croacker
14	0304 20 10	All Goods	14	0304 29 10	All Goods
15	0306 13 20	All Goods	15	0306 13 20	All Goods
16	0306 14 00	All Goods	16	0306 14 00	All Goods
17	0401 30 00	All Goods	17	0401 30 00	All Goods
18	0402 10 10	All Goods	18	0402 10 10	All Goods
19	0402 21 00	All Goods	19	0402 21 00	All Goods
20	0402 29 10	All Goods	20	0402 29 10	All Goods
21	0404 10	Whey powder	21	0404 10	Whey powder
22	0405 10 00	All Goods	22	0405 10 00	All Goods
23	0405 90 10	All Goods	23	0405 90 10	All Goods
24	0405 90 20	All Goods	24	0405 90 20	All Goods
25	0409 00 00	All Goods	25	0409 00 00	All Goods
26	0506 10 19	Crushed bone	26	0506 10 19	Crushed bone
27	0701 10 00	All Goods	27	0701 10 00	All Goods
28	0701 90 00	All Goods	28	0701 90 00	All Goods
29	0702 00 00	All Goods	29	0702 00 00	All Goods
30	0703 10 10	Fresh onions	30	0703 10 10	Fresh onions
31	0703 20 00	All Goods	31	0703 20 00	All Goods
32	0704 10 00	All Goods	32	0704 10 00	All Goods
33	0704 20 00	All Goods	33	0704 20 00	All Goods
34	0704 90 00	All Goods	34	0704 90 00	All Goods
35	0705 11 00	All Goods	35	0705 11 00	All Goods
36	0705 19 00	All Goods	36	0705 19 00	All Goods
37	0706 10 00	All Goods	37	0706 10 00	All Goods
38	0706 90	All Goods	38	0706 90	All Goods
39	0707 00 00	All Goods	39	0707 00 00	All Goods
40	0708 10 00	All Goods	40	0708 10 00	All Goods
41	0708 20 00	All Goods	41	0708 20 00	All Goods
42	0708 90 00	All Goods	42	0708 90 00	All Goods
43	0709 30 00	All Goods	43	0709 30 00	All Goods
44	0709 60	All Goods	44	0709 60	All Goods
45	0709 70 00	All Goods	45	0709 70 00	All Goods
46	0709 90	Other spinach	46	0709 90	Other spinach
47	0710 10 00	All Goods	47	0710 10 00	All Goods
48	0710 21 00	All Goods	48	0710 21 00	All Goods
49	0710 22 00	All Goods	49	0710 22 00	All Goods
50	0710 29 00	All Goods	50	0710 29 00	All Goods
51	0710 30 00	All Goods	51	0710 30 00	All Goods
52	0710 40 00	All Goods	52	0710 40 00	All Goods
53	0710 80	All Goods	53	0710 80	All Goods
54	0710 90 00	All Goods	54	0710 90 00	All Goods
55	0711 40 00	All Goods	55	0711 40 00	All Goods
56	0711 51 00	All Goods	56	0711 51 00	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
57	0711 90	All Goods	57	0711 90	All goods other than capers
58	0712 20 00	All Goods	58	0712 20 00	All Goods
59	0712 31 00	All Goods	59	0712 31 00	All Goods
60	0712 90	All Goods	60	0712 90	All Goods
61	0713 10 00	All Goods	61	0713 10 00	All Goods
62	0713 20 00	All Goods	62	0713 20 00	All Goods
63	0713 31 00	All Goods	63	0713 31 00	All Goods
64	0713 32 00	All Goods	64	0713 32 00	All Goods
65	0713 33 00	All Goods	65	0713 33 00	All Goods
66	0713 39 10	All Goods	66	0713 39 10	All Goods
67	0713 40 00	All Goods	67	0713 40 00	All Goods
68	0713 50 00	All Goods	68	0713 50 00	All Goods
69	0713 90 10	All Goods	69	0713 90 10	All Goods
70	0714 10 00	All Goods	70	0714 10 00	All Goods
71	0801 11 00	All Goods	71	0801 11 00	All Goods
72	0801 19	All Goods	72	0801 19	All Goods
73	0801 32	All Goods	73	0801 32	All Goods
74	0802 31 00	All Goods	74	0802 31 00	All Goods
75	0802 32 00	All Goods	75	0802 32 00	All Goods
76	0802 90	Arecanuts	76	0802 90	Arecanuts
77	0803 00 00	All Goods	77	0803 00 00	All Goods
78	0804 30 00	All Goods	78	0804 30 00	All Goods
79	0804 40 00	All Goods	79	0804 40 00	All Goods
80	0804 50 20	All Goods	80	0804 50 20	All Goods
81	0805 10 00	All Goods	81	0805 10 00	All Goods
82	0805 20 00	All Goods	82	0805 20 00	All Goods
83	0805 40 00	All Goods	83	0805 40 00	All Goods
84	0805 50 00	Lemons	84	0805 50 00	Lemons
85	0805 90 00	All Goods	85	0805 90 00	All Goods
86	0806 10 00	All Goods	86	0806 10 00	All Goods
87	0806 20	All Goods	87	0806 20	All Goods
88	0807 11 00	All Goods	88	0807 11 00	All Goods
89	0807 19 00	All Goods	89	0807 19 00	All Goods
90	0807 20 00	All Goods	90	0807 20 00	All Goods
91	0808 10 00	All Goods	91	0808 10 00	All Goods
92	0808 20 00	All Goods	92	0808 20 00	All Goods
93	0809 20 00	All Goods	93	0809 20 00	All Goods
94	0809 30 00	All Goods	94	0809 30 00	All Goods
95	0809 40 00	All Goods	95	0809 40 00	All Goods
96	0812 10 00	All Goods	96	0812 10 00	All Goods
97	0812 90	All Goods	97	0812 90	All Goods
98	0813 10 00	All Goods	98	0813 10 00	All Goods
99	0813 30 00	All Goods	99	0813 30 00	All Goods
100	0813 40	All Goods	100	0813 40	All Goods
101	0813 50	All Goods	101	0813 50	All Goods
102	0902 10	All Goods	102	0902 10	All Goods
103	0902 20	All Goods	103	0902 20	All Goods
104	0902 30	All Goods	104	0902 30	All Goods
105	0902 40	All Goods	105	0902 40	All Goods
106	0904 11	All Goods	106	0904 11	All Goods
107	0904 12 00	All Goods	107	0904 12 00	All Goods
108	0904 20	Chilly	108	0904 20	Chilly
109	0905 00	All Goods	109	0905 00	All Goods
110	0906 10 20	All Goods	110	0906 11 10	All Goods
111	0906 20 00	All Goods	111	0906 20 00	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
112	0907	All Goods	112	0907	All Goods
113	0908 10	All Goods	113	0908 10	All Goods
114	0908 20 00	All Goods	114	0908 20 00	All Goods
115	0908 30	All Goods	115	0908 30	All Goods
116	0909 20	All Goods	116	0909 20	All Goods
117	0909 30	All Goods	117	0909 30	All Goods
118	0909 40	All Goods	118	0909 40	All Goods
119	0910 10	All Goods	119	0910 10	All Goods
120	0910 20	All Goods	120	0910 20	All Goods
121	0910 30	Turmeric, fresh or powder	121	0910 30	Turmeric, fresh or powder
122	0910 40	All Goods	122	OMITTED	
123	0910 50 00	All Goods	123	OMITTED	
124	0910 91 00	All Goods	124	0910 91 00	All Goods
125	0910 99	Poppy	125	0910 99	Poppy, thyme, tejpat (leaves of cassia lignea), bay leaves and curry
126	1001 10	All Goods	126	1001 10	All Goods
127	1001 90	Wheat	127	1001 90	Wheat
128	1005 10 00	All Goods	128	1005 10 00	All Goods
129	1005 90 00	All Goods	129	1005 90 00	All Goods
130	1006 10	All Goods	130	1006 10	All Goods
131	1006 20 00	All Goods	131	1006 20 00	All Goods
132	1006 30	All Goods	132	1006 30	All Goods
133	1006 40 00	All Goods	133	1006 40 00	All Goods
134	1007	All Goods	134	1007	All Goods
135	1008 20	All Goods	135	1008 20	All Goods
136	1008 90	All Goods	136	1008 90	All Goods
137	1101 00 00	All Goods	137	1101 00 00	All Goods
138	1102 10 00	All Goods	138	1102 10 00	All Goods
139	1102 20 00	All Goods	139	1102 20 00	All Goods
140	1102 30 00	All Goods	140	OMITTED	
141	1102 90 00	All Goods	141	1102 90 00	All Goods
142	1103 11	All Goods	142	1103 11	All Goods
143	1103 13 00	All Goods	143	1103 13 00	All Goods
144	1103 19 00	All Goods	144	1103 19 00	All Goods
145	1103 20 00	All Goods	145	1103 20 00	All Goods
146	1104 12 00	All Goods	146	1104 12 00	All Goods
147	1104 19 00	All Goods	147	1104 19 00	All Goods
148	1104 22 00	All Goods	148	1104 22 00	All Goods
149	1104 23 00	All Goods	149	1104 23 00	All Goods
150	1104 29 00	All Goods	150	1104 29 00	All Goods
151	1104 30 00	All Goods	151	1104 30 00	All Goods
152	1105 10 00	All Goods	152	1105 10 00	All Goods
153	1105 20 00	Flakes	153	1105 20 00	Flakes
154	1106 10 00	All Goods	154	1106 10 00	All Goods
155	1106 20	All Goods	155	1106 20	All Goods
156	1106 30	All Goods	156	1106 30	All Goods
157	1107 10 00	All Goods	157	1107 10 00	All Goods
158	1107 20 00	All Goods	158	1107 20 00	All Goods
159	1108 11 00	All Goods	159	1108 11 00	All Goods
160	1108 12 00	All Goods	160	1108 12 00	All Goods
161	1108 13 00	All Goods	161	1108 13 00	All Goods
162	1108 14 00	All Goods	162	1108 14 00	All Goods
163	1108 19	All Goods	163	1108 19	All Goods
164	1108 20 00	All Goods	164	1108 20 00	All Goods

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HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
165	1109 00 00	All Goods	165	1109 00 00	All Goods
166	1201 00 10	All Goods	166	1201 00 10	All Goods
167	1202 10	Groundnut seeds	167	1202 10	Groundnut seeds
168	1202 20	All Goods	168	1202 20	All Goods
169	1203 00 00	All Goods	169	1203 00 00	All Goods
170	1204	All Goods	170	1204	All Goods
171	1205 10 00	Rape Seeds	171	1205 10 00	Rape Seeds
172	1205 90 00	All Goods	172	1205 90 00	All Goods
173	1206	All Goods	173	1206	All Goods
174	1207 10 10	All Goods	174	OMITTED	
175	1207 20	All Goods	175	1207 20	All Goods
176	1207 30	All Goods	176	OMITTED	
177	1207 40	All Goods	177	1207 40	All Goods
178	1207 50	All Goods	178	1207 50	All Goods
179	1207 60	All Goods	179	OMITTED	
180	1207 91 00	All Goods	180	1207 91 00	All Goods
181	1207 99	All Goods	181	1207 99	All goods excluding palm nuts and kernels other than of seed quality
182	1208 10 00	All Goods	182	1208 10 00	All Goods
183	1208 90 00	All Goods	183	1208 90 00	All Goods
184	1210 10 00	All Goods	184	1210 10 00	All Goods
185	1210 20 00	All Goods	185	1210 20 00	All Goods
186	1301 10	All Goods	186	1301 90	Lac
187	1302 11 00	All Goods	187	1302 11 00	All Goods
188	1507 10 00	All Goods	188	1507 10 00	All Goods
189	1507 90 10	All Goods	189	1507 90 10	All Goods
190	1508 10 00	All Goods	190	1508 10 00	All Goods
191	1508 90	Edible grade groundnut oil	191	1508 90	Edible grade groundnut oil
192	1510 00 10	All Goods	192	1510 00 10	All Goods
193	1511 10 00	All Goods	193	1511 10 00	All Goods
194	1511 90	Refined Palm Oil/Palmolein	194	1511 90	Refined Palm Oil/Palmolein
195	1512 11	All Goods	195	1512 11	All Goods
196	1512 19	All Goods	196	1512 19	All Goods
197	1512 21 00	All Goods	197	1512 21 00	All Goods
198	1512 29 10	All Goods	198	1512 29 10	All Goods
199	1513 11 00	All Goods	199	1513 11 00	All Goods
200	1513 19 00	All Goods	200	1513 19 00	All Goods
201	1513 21	All Goods	201	1513 21	All Goods
202	1513 29	All Goods	202	1513 29	All Goods
203	1514 11	All Goods	203	1514 11	All Goods
204	1514 19	All Goods	204	1514 19	All Goods
205	1514 91	All Goods	205	1514 91	All Goods
206	1514 99	All Goods	206	1514 99	All Goods
207	1515 11 00	All Goods	207	1515 11 00	All Goods
208	1515 19	All Goods	208	1515 19	All Goods
209	1515 21 00	All Goods	209	1515 21 00	All Goods
210	1515 29	All Goods	210	1515 29	All Goods
211	1515 30	All Goods	211	1515 30	All Goods
212	1515 40 00	All Goods	212	OMITTED	
213	1515 50	All Goods	213	1515 50	All Goods
214	1515 90	All Goods	214	1515 90	All Goods
215	1516 20	All Goods	215	1516 20	All Goods
216	1517 10	All Goods	216	1517 10	All Goods

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HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
217	1517 90	All Goods	217	1517 90	All Goods
218	1601 00 00	All Goods	218	1601 00 00	All Goods
219	1602 32 00	All Goods	219	1602 32 00	All Goods
220	1701 11	All Goods	220	1701 11	All Goods
221	1701 12 00	All Goods	221	1701 12 00	All Goods
222	1701 91 00	All Goods	222	1701 91 00	All Goods
223	1701 99	All Goods	223	1701 99	All Goods
224	1801 00 00	All Goods	224	1801 00 00	All Goods
225	1802 00 00	All Goods	225	1802 00 00	All Goods
226	1803 10 00	All Goods	226	1803 10 00	All Goods
227	1803 20 00	All Goods	227	1803 20 00	All Goods
228	1804 00 00	All Goods	228	1804 00 00	All Goods
229	1805 00 00	All Goods	229	1805 00 00	All Goods
230	1806 10 00	All Goods	230	1806 10 00	All Goods
231	1905 90 10	All Goods	231	1905 90 10	All Goods
232	2002 90 00	Tomato concentrate	232	2002 90 00	Tomato concentrate
233	2008 30	All Goods	233	2008 30	All Goods
234	2008 40 00	All Goods	234	2008 40 00	All Goods
235	2008 50 00	All Goods	235	2008 50 00	All Goods
236	2008 60 00	All Goods	236	2008 60 00	All Goods
237	2008 91 00	All Goods	237	2008 91 00	All Goods
238	2008 99	All Goods	238	2008 99	All Goods
239	2009 50 00	All Goods	239	2009 50 00	All Goods
240	2203 00 00	All Goods	240	2203 00 00	All Goods
241	2204 10 00	All Goods	241	2204 10 00	All Goods
242	2204 21	All Goods	242	2204 21	All Goods
243	2204 29	All Goods	243	2204 29	All Goods
244	2204 30 00	All Goods	244	2204 30 00	All Goods
245	2205 10 00	All Goods	245	2205 10 00	All Goods
246	2205 90 00	All Goods	246	2205 90 00	All Goods
247	2206 00 00	All Goods	247	2206 00 00	All Goods
248	2207 10	All Goods	248	2207 10	All Goods
249	2208 20	All Goods	249	2208 20	All Goods
250	2208 30	All Goods	250	2208 30	All Goods
251	2208 40	All Goods	251	2208 40	All Goods
252	2208 50	All Goods	252	2208 50	All Goods
253	2208 60 93	All Goods	253	2208 60 93	All Goods
254	2208 70	All Goods	254	2208 70	All Goods
255	2208 90	All Goods	255	2208 90	All Goods
256	2302 10	All Goods	256	2302 10	All Goods
257	2302 20	All Goods	257	OMITTED	
258	2302 30 00	All Goods	258	2302 30 00	All Goods
259	2302 40 00	All Goods	259	2302 40 00	All Goods
260	2302 50 00	All Goods	260	2302 50 00	All Goods
261	2303 10 00	All Goods	261	2303 10 00	All Goods
262	2303 20 00	All Goods	262	2303 20 00	All Goods
263	2303 30 00	All Goods	263	2303 30 00	All Goods
264	2304	All Goods	264	2304	All Goods
265	2305 00 10	All Goods	265	2305 00 10	All Goods
266	2306 10	All Goods	266	2306 10	All Goods
267	2306 20	All Goods	267	2306 20	All Goods
268	2306 30	All Goods	268	2306 30	All Goods
269	2306 41 00	All Goods	269	2306 41 00	All Goods
270	2306 49 00	All Goods	270	2306 49 00	All Goods
271	2306 50	All Goods	271	2306 50	All Goods
272	2306 60 00	All Goods	272	2306 60 00	All Goods

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HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
273	2306 70 00	All Goods	273	OMITTED	
274	2306 90	All Goods	274	2306 90	All Goods
275	2309 90	All Goods	275	2309 90	All Goods
276	2401 10	All Goods	276	2401 10	All Goods
277	2401 20	All Goods	277	2401 20	All Goods
278	2401 30 00	All Goods	278	2401 30 00	All Goods
279	2402 10	All Goods	279	2402 10	All Goods
280	2402 20	All Goods	280	2402 20	All Goods
281	2402 90	All Goods	281	2402 90	All Goods
282	2403 10	All Goods	282	2403 10	All Goods
283	2403 91 00	All Goods	283	2403 91 00	All Goods
284	2403 99	All Goods	284	2403 99	All Goods
285	2515 11 00	Crude or roughly trimmed Marble	285	2515 11 00	Crude or roughly trimmed Marble
286	2515 12	All Goods	286	2515 12	All Goods
287	2515 20	All Goods	287	2515 20	All Goods
288	2522 10 00	All Goods	288	2522 10 00	All Goods
289	2530 90	All Goods	289	2530 90	All Goods
290	2710	Naptha	290	2710	Naptha
291	2710 19	Aviation Turbine Fuel and Fuel Oil	291	2710 19	Aviation Turbine Fuel and Fuel Oil
292	2711	Liquefied Petroleum Gases (LPG)	292	2711	Liquefied Petroleum Gases (LPG)
293	2817 00 10	All Goods	293	2817 00 10	All Goods
294	3003 90 11	All Goods	294	3003 90 11	All Goods
295	3004 10	All Goods	295	3004 10	All Goods
296	3004 20	All Goods	296	3004 20	All Goods
			296A	3006 10	Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable
			296B	3006 91 00	All goods
297	3204 11	All Goods	297	3204 11	All Goods
298	3204 12	Acid dyes and preparation based thereon	298	3204 12	Acid dyes and preparation based thereon
299	3204 13	All Goods	299	3204 13	All Goods
300	3204 14	All Goods	300	3204 14	All Goods
301	3204 16	All Goods	301	3204 16	All Goods
302	3204 17	Pigments	302	3204 17	Pigments
303	3204 19	All Goods	303	3204 19	All Goods
304	3206 49	Other-Red Oxide	304	3206 49	Other-Red Oxide
305	3301 19 10	Citronella Oil (java type)	305	3301 19 10	Citronella Oil (java type)
306	3301	Other Essential oils	306	3301	Other Essential oils
307	3303 00	All Goods	307	3303 00	All Goods
308	3304 10 00	All Goods	308	3304 10 00	All Goods
309	3304 20 00	All Goods	309	3304 20 00	All Goods
310	3304 30 00	All Goods	310	3304 30 00	All Goods
311	3304 91	All Goods	311	3304 91	All Goods
312	3304 99	All Goods	312	3304 99	All Goods
313	3305 10	All Goods	313	3305 10	All Goods
314	3305 90	Hair oils	314	3305 90	Hair oils
315	3306 10	Toothpowder, toothpaste	315	3306 10	Toothpowder, toothpaste
316	3307 10	All Goods	316	3307 10	All Goods
317	3307 30	All Goods	317	3307 30	All Goods

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HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
318	3307 41 00	All Goods	318	3307 41 00	All Goods
319	3307 90	All Goods	319	3307 90	All Goods
320	3401 11	All Goods	320	3401 11	All Goods
321	3401 19	House hold and laundry soap	321	3401 19	House hold and laundry soap
322	3505 10	All Goods	322	3505 10	All Goods
323	3506 91	All Goods	323	3506 91	All Goods
324	3605	All Goods	324	3605	All Goods
325	3806 10	Gum	325	3806 10	Gum
326	3812 20	All Goods	326	3812 20	All Goods
327	3915 10 00	All Goods	327	3915 10 00	All Goods
328	3915 20 00	All Goods	328	3915 20 00	All Goods
329	3915 30	All Goods	329	3915 30	All Goods
330	3915 90	All Goods	330	3915 90	All Goods
331	3916 10	All Goods	331	3916 10	All Goods
332	3916 20	All Goods	332	3916 20	All Goods
333	3916 90	All Goods	333	3916 90	All Goods
334	3917	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.	334	3917	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.
335	3917 21	All Goods	335	3917 21	All Goods
336	3917 22 00	All Goods	336	3917 22 00	All Goods
337	3917 23	All Goods	337	3917 23	All Goods
338	3917 29	All Goods	338	3917 29	All Goods
339	3917 31 00	All Goods	339	3917 31 00	All Goods
340	3917 32 10	All Goods	340	3917 32 10	All Goods
341	3917 32 20	All Goods	341	3917 32 20	All Goods
342	3917 32 90	All Goods	342	3917 32 90	All Goods
343	3917 33 00	All Goods	343	3917 33 00	All Goods
344	3917 39	All Goods	344	3917 39	All Goods
345	3917 40 00	All Goods	345	3917 40 00	All Goods
346	3918 10	All Goods	346	3918 10	All Goods
347	3918 90	All Goods	347	3918 90	All Goods
348	3919 10 00	All Goods	348	3919 10 00	All Goods
349	3919 90	All Goods	349	3919 90	All Goods
350	3920 10	All Goods	350	3920 10	All Goods
351	3920 20	All Goods	351	3920 20	All Goods
352	3920 30	All Goods	352	3920 30	All Goods
353	3920 43 00	All Goods	353	3920 43 00	All Goods
354	3920 49 00	All Goods	354	3920 49 00	All Goods
355	3920 51	All Goods	355	3920 51	All Goods
356	3920 59	All Goods	356	3920 59	All Goods
357	3920 61	All Goods	357	3920 61	All Goods
358	3920 62	All Goods	358	3920 62	All Goods
359	3920 63	All Goods	359	3920 63	All Goods
360	3920 69	All Goods	360	3920 69	All Goods
361	3920 71	All Goods	361	3920 71	All Goods
362	3920 72	All Goods	362	3920 72	All Goods
363	3920 73	All Goods	363	3920 73	All Goods
364	3920 79	All Goods	364	3920 79	All Goods
365	3920 91	All Goods	365	3920 91	All Goods
366	3920 92	All Goods	366	3920 92	All Goods
367	3920 93	All Goods	367	3920 93	All Goods
368	3920 94	All Goods	368	3920 94	All Goods
369	3920 99	All Goods	369	3920 99	All Goods

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HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
370	3921 11 00	All Goods	370	3921 11 00	All Goods
371	3921 12 00	All Goods	371	3921 12 00	All Goods
372	3921 13	All Goods	372	3921 13	All Goods
373	3921 14 00	All Goods	373	3921 14 00	All Goods
374	3921 19 00	All Goods	374	3921 19 00	All Goods
375	3921 90	All Goods	375	3921 90	All Goods
376	3922 10 00	Baths, shower-baths and wash-basins	376	3922 10 00	Baths, shower-baths and wash-basins
377	3922 20 00	All Goods	377	3922 20 00	All Goods
378	3922 90 00	All Goods	378	3922 90 00	All Goods
379	3923 10	All Goods	379	3923 10	All Goods
380	3923 21 00	All Goods	380	3923 21 00	All Goods
381	3923 29	All Goods	381	3923 29	All Goods
382	3923 30	All Goods	382	3923 30	All Goods
383	3923 40 00	All Goods	383	3923 40 00	All Goods
384	3923 50	All Goods	384	3923 50	All Goods
385	3923 90	All Goods	385	3923 90	All Goods
386	3924 10	All Goods	386	3924 10	All Goods
387	3924 90	All Goods	387	3924 90	All Goods
388	3925 10 00	All Goods	388	3925 10 00	All Goods
389	3925 20 00	All Goods	389	3925 20 00	All Goods
390	3925 30 00	All Goods	390	3925 30 00	All Goods
391	3925 90	All Goods	391	3925 90	All Goods
392	3926 10	All Goods	392	3926 10	All Goods
393	3926 20	All Goods	393	3926 20	All Goods
394	3926 30	All Goods	394	3926 30	All Goods
395	3926 40	Bangles,beads and imitation jewellery	395	3926 40	Bangles,beads and imitation jewellery
396	3926 90	All Goods	396	3926 90	All Goods
397	4001 10	All Goods	397	4001 10	All Goods
398	4001 21 00	All Goods	398	4001 21 00	All Goods
399	4001 22 00	All Goods	399	4001 22 00	All Goods
400	4001 29	All Goods	400	4001 29	All Goods
401	4001 30 00	All Goods	401	4001 30 00	All Goods
402	4003 00 00	All Goods	402	4003 00 00	All Goods
403	4004 00 00	All Goods	403	4004 00 00	All Goods
404	4005 10 00	All Goods	404	4005 10 00	All Goods
405	4005 20	All Goods	405	4005 20	All Goods
406	4005 91	All Goods	406	4005 91	All Goods
407	4005 99	All Goods	407	4005 99	All Goods
408	4006 10 00	All Goods	408	4006 10 00	All Goods
409	4006 90	All Goods	409	4006 90	All Goods
410	4007 00	All Goods	410	4007 00	All Goods
411	4008 11	All Goods	411	4008 11	All Goods
412	4008 19	All Goods	412	4008 19	All Goods
413	4008 21	All Goods	413	4008 21	All Goods
414	4008 29	All Goods	414	4008 29	All Goods
415	4012	Retreaded tyres	415	4012	Retreaded tyres
416	4012 20	All Goods	416	4012 20	All Goods
417	4012 90	All Goods	417	4012 90	All Goods
418	4016 10 00	All Goods	418	4016 10 00	All Goods
419	4016 92 00	All Goods	419	4016 92 00	All Goods
420	4016 93	All Goods	420	4016 93	All Goods
421	4016 95	All Goods	421	4016 95	All Goods
422	4016 99	All Goods	422	4016 99	All Goods
423	4017 00	All Goods	423	4017 00	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
424	4601 20	All Goods	424	4601 21 00, 4601 22 00 or 4601 29 00	All Goods
425	4601 91 00	All Goods	425	4601 92 00, 4601 93 00 or 4601 94 00	All Goods
426	4601 99 00	All Goods	426	4601 99 00	All Goods
427	4602 10	All Goods	427	4602 11 00, 4602 12 00 or 4602 19	All Goods
428	4602 90 00	All Goods	428	4602 90 00	All Goods
429	4803 00	All Goods	429	4803 00	All Goods
430	4808 10 00	All Goods	430	4808 10 00	All Goods
431	4809 10	All Goods	431	4809 90 00	Carbon or similar copying paper
432	4811 10 00	All Goods	432	4811 10 00	All goods other than floor coverings on a base of paper or paperboard, whether or not cut to size
433	4811 41 00	All Goods	433	4811 41 00	All goods other than gummed or adhesive paper in strips or rolls
434	4811 49 00	All Goods	434	4811 49 00	All goods other than gummed or adhesive paper in strips or rolls
435	4817 10 00	All Goods	435	4817 10 00	All Goods
436	4817 20 00	All Goods	436	4817 20 00	All Goods
437	4817 30	All Goods	437	4817 30	All Goods
438	4821 10	All Goods	438	4821 10	All Goods
439	4821 90	All Goods	439	4821 90	All Goods
440	4823 60 00	All Goods	440	4823 61 00 or 4823 69 00	All Goods
441	4901	All Goods	441	4901	All Goods
442	5001 00 00	All Goods	442	5001 00 00	All Goods
443	5002 00	All Goods	443	5002 00	All Goods
444	5003 10	All Goods	444	5003 00	All Goods
445	5003 90	All Goods	445	OMITTED	
446	5004 00	All Goods	446	5004 00	All Goods
447	5005 00	All Goods	447	5005 00	All Goods
448	5006 00	All Goods	448	5006 00	All Goods
449	5007 10 00	All Goods	449	5007 10 00	All Goods
450	5007 20	All Goods	450	5007 20	All Goods
451	5007 90 00	All Goods	451	5007 90 00	All Goods
452	5201 00	All Goods	452	5201 00	All Goods
453	5202 10 00	All Goods	453	5202 10 00	All Goods
454	5202 91 00	All Goods	454	5202 91 00	All Goods
455	5202 99 00	All Goods	455	5202 99 00	All Goods
456	5203 00 00	All Goods	456	5203 00 00	All Goods
457	5205 11	All Goods	457	5205 11	All Goods
458	5205	All Goods	458	5205	All Goods
459	5205 28	All Goods	459	5205 28	All Goods
460	5205 47	All Goods	460	5205 47	All Goods
461	5206 11 00	All Goods	461	5206 11 00	All Goods
462	5206 24 00	All Goods	462	5206 24 00	All Goods
463	5206 45 00	All Goods	463	5206 45 00	All Goods
464	5407 71	All Goods	464	5407 71	All Goods
465	5407 72 00	All Goods	465	5407 72 00	All Goods
466	5407 73 00	All Goods	466	5407 73 00	All Goods
467	5407 74 00	All Goods	467	5407 74 00	All Goods
468	5408 21	All Goods	468	5408 21	All Goods
469	5512 11	All Goods	469	5512 11	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
470	5512 21	All Goods	470	5512 21	All Goods
471	5512 91	All Goods	471	5512 91	All Goods
472	5513 11	All Goods	472	5513 11	All Goods
473	5513 12	All Goods	473	5513 12	All Goods
474	5513 13	All Goods	474	5513 13	All Goods
475	5513 19	All Goods	475	5513 19	All Goods
476	5513 41 00	All Goods	476	5513 41 00	All Goods
477	5514 11	All Goods	477	5514 11	All Goods
478	5514 12	All Goods	478	5514 12	All Goods
479	5514 13	All Goods	479	OMITTED	
480	5514 19	All Goods	480	5514 19	All Goods
481	5516 11	All Goods	481	5516 11	All Goods
482	5516 21	All Goods	482	5516 21	All Goods
483	5516 31	All Goods	483	5516 31	All Goods
484	5516 32 00	All Goods	484	5516 32 00	All Goods
485	5516 33 00	All Goods	485	5516 33 00	All Goods
486	5516 34 00	All Goods	486	5516 34 00	All Goods
487	5516 41	All Goods	487	5516 41	All Goods
488	5516 42 00	All Goods	488	5516 42 00	All Goods
489	5516 91	All Goods	489	5516 91	All Goods
490	5516 92 00	All Goods	490	5516 92 00	All Goods
491	5701 10 00	All Goods	491	5701 10 00	All Goods
492	5701 90	Carpets and other floor coverings of jute and coir, knotted, whether or not made up	492	5701 90	Carpets and other floor coverings of jute and coir, knotted, whether or not made up
493	5702 10 00	All Goods	493	5702 10 00	All Goods
494	5702 20	All Goods	494	5702 20	All Goods
495	5702 31	All Goods	495	5702 31	All Goods
496	5702 41	All Goods	496	5702 41	All Goods
497	5702 49	All Goods	497	5702 49	All Goods
498	5702 51	All Goods	498	5702 50	All goods other than of man-made textile material
499	5702 59	All Goods	499	OMITTED	
500	5702 91	All Goods	500	5702 91	All Goods
501	5702 99	All Goods	501	5702 99	All Goods
502	5703 10	All Goods	502	5703 10	All Goods
503	5703 90	All Goods	503	5703 90	All Goods
504	5704 10 00	All Goods	504	5704 10 00	All Goods
505	5705 00	All Goods	505	5705 00	All Goods
506	5806 31	All Goods	506	5806 31	All Goods
507	5807 90	All Goods	507	5807 90	All Goods
508	5903 10	All Goods	508	5903 10	All Goods
509	5903 20	All Goods	509	5903 20	All Goods
510	5903 90	All Goods	510	5903 90	All Goods
511	6001 10	All Goods	511	6001 10	All Goods
512	6001 21 00	All Goods	512	6001 21 00	All Goods
513	6001 22 00	All Goods	513	6001 22 00	All Goods
514	6001 29 00	All Goods	514	6001 29 00	All Goods
515	6001 91 00	All Goods	515	6001 91 00	All Goods
516	6001 99	All Goods	516	6001 99	All Goods
517	6002 40 00	All Goods	517	6002 40 00	All Goods
518	6002 90 00	All Goods	518	6002 90 00	All Goods
519	6003 10 00	All Goods	519	6003 10 00	All Goods
520	6003 20 00	All Goods	520	6003 20 00	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
521	6003 30 00	All Goods	521	6003 30 00	All Goods
522	6003 40 00	All Goods	522	6003 40 00	All Goods
523	6003 90 00	All Goods	523	6003 90 00	All Goods
524	6004 10 00	All Goods	524	6004 10 00	All Goods
525	6004 90 00	All Goods	525	6004 90 00	All Goods
526	6005 10 00	All Goods	526	OMITTED	
527	6005 21 00	All Goods	527	6005 21 00	All Goods
528	6005 22 00	All Goods	528	6005 22 00	All Goods
529	6005 23 00	All Goods	529	6005 23 00	All Goods
530	6005 24 00	All Goods	530	6005 24 00	All Goods
531	6005 31 00	All Goods	531	6005 31 00	All Goods
532	6005 32 00	All Goods	532	6005 32 00	All Goods
533	6005 33 00	All Goods	533	6005 33 00	All Goods
534	6005 34 00	All Goods	534	6005 34 00	All Goods
535	6005 41 00	All Goods	535	6005 41 00	All Goods
536	6005 42 00	All Goods	536	6005 42 00	All Goods
537	6005 43 00	All Goods	537	6005 43 00	All Goods
538	6005 44 00	All Goods	538	6005 44 00	All Goods
539	6005 90 00	All Goods	539	6005 90 00	All Goods
540	6006 10 00	All Goods	540	6006 10 00	All Goods
541	6006 21 00	All Goods	541	6006 21 00	All Goods
542	6006 22 00	All Goods	542	6006 22 00	All Goods
543	6006 23 00	All Goods	543	6006 23 00	All Goods
544	6006 24 00	All Goods	544	6006 24 00	All Goods
545	6006 31 00	All Goods	545	6006 31 00	All Goods
546	6006 32 00	All Goods	546	6006 32 00	All Goods
547	6006 33 00	All Goods	547	6006 33 00	All Goods
548	6006 34 00	All Goods	548	6006 34 00	All Goods
549	6006 41 00	All Goods	549	6006 41 00	All Goods
550	6006 42 00	All Goods	550	6006 42 00	All Goods
551	6006 43 00	All Goods	551	6006 43 00	All Goods
552	6006 44 00	All Goods	552	6006 44 00	All Goods
553	6006 90 00	All Goods	553	6006 90 00	All Goods
554	6101 90	All Goods	554	6101 90	All goods other than of wool or fine animal hair
555	6102 10 00	All Goods	555	6102 10 00	All Goods
556	6102 90	All Goods	556	6102 90	All Goods
557	6103 11 00	All Goods	557	6103 10	All Goods
558	6103 12 00	All Goods	558	OMITTED	
559	6103 19	All Goods	559	OMITTED	
560	6103 21 00	All Goods	560	OMITTED	
561	6103 22 00	All Goods	561	6103 22 00	All Goods
562	6103 23 00	All Goods	562	6103 23 00	All Goods
563	6103 29	All Goods	563	6103 29	All Goods
564	6103 31 00	All Goods	564	6103 31 00	All Goods
565	6103 32 00	All Goods	565	6103 32 00	All Goods
566	6103 33 00	All Goods	566	6103 33 00	All Goods
567	6103 39	All Goods	567	6103 39	All Goods
568	6103 41 00	All Goods	568	6103 41 00	All Goods
569	6103 42 00	All Goods	569	6103 42 00	All Goods
570	6103 43 00	All Goods	570	6103 43 00	All Goods
571	6103 49	All Goods	571	6103 49	All Goods
572	6104 11 00	All Goods	572	OMITTED	
573	6104 12 00	All Goods	573	OMITTED	
574	6104 13 00	All Goods	574	6104 13 00	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
			574A	6104 19 00	Of wool or fine animal hair or of cotton
575	6104 21 00	All Goods	575	OMITTED	
576	6104 22 00	All Goods	576	6104 22 00	All Goods
577	6104 23 00	All Goods	577	6104 23 00	All Goods
578	6104 29	All Goods	578	6104 29	All Goods
579	6104 31 00	All Goods	579	6104 31 00	All Goods
580	6104 32 00	All Goods	580	6104 32 00	All Goods
581	6104 33 00	All Goods	581	6104 33 00	All Goods
582	6104 39	All Goods	582	6104 39	All Goods
583	6104 42 00	All Goods	583	6104 42 00	All Goods
584	6104 43 00	All Goods	584	6104 43 00	All Goods
585	6104 52 00	All Goods	585	6104 52 00	All Goods
586	6104 53 00	All Goods	586	6104 53 00	All Goods
587	6104 61 00	All Goods	587	6104 61 00	All Goods
588	6104 62 00	All Goods	588	6104 62 00	All Goods
589	6104 63 00	All Goods	589	6104 63 00	All Goods
590	6104 69	All Goods	590	6104 69	All Goods
591	6105 10	All Goods	591	6105 10	All Goods
592	6105 20	All Goods	592	6105 20	All Goods
593	6105 90	All Goods	593	6105 90	All Goods
594	6106 10 00	All Goods	594	6106 10 00	All Goods
595	6106 20	All Goods	595	6106 20	All Goods
596	6106 90	All Goods	596	6106 90	All Goods
597	6107 11 00	All Goods	597	6107 11 00	All Goods
598	6107 12	All Goods	598	6107 12	All Goods
599	6107 19	All Goods	599	6107 19	All Goods
600	6107 21 00	All Goods	600	6107 21 00	All Goods
601	6107 22	All Goods	601	6107 22	All Goods
602	6107 29	All Goods	602	6107 29	All Goods
603	6107 91	All Goods	603	6107 91	All Goods
604	6107 92	All Goods	604	OMITTED	
605	6107 99	All Goods	605	6107 99	All Goods
606	6108 11	All Goods	606	6108 11	All Goods
607	6108 19	All Goods	607	6108 19	All Goods
608	6108 21 00	All Goods	608	6108 21 00	All Goods
609	6108 22	All Goods	609	6108 22	All Goods
610	6108 29	All Goods	610	6108 29	All Goods
611	6108 31 00	All Goods	611	6108 31 00	All Goods
612	6108 32	All Goods	612	6108 32	All Goods
613	6108 39	All Goods	613	6108 39	All Goods
614	6108 91 00	All Goods	614	6108 91 00	All Goods
615	6108 92	All Goods	615	6108 92	All Goods
616	6108 99	All Goods	616	6108 99	All Goods
617	6109 10 00	All Goods	617	6109 10 00	All Goods
618	6109 90	All Goods	618	6109 90	All Goods
619	6110 11	All Goods	619	6110 11	All Goods
620	6110 12 00	All Goods	620	6110 12 00	All Goods
621	6110 19 00	All Goods	621	6110 19 00	All Goods
622	6110 20 00	All Goods	622	6110 20 00	All Goods
623	6110 30	All Goods	623	6110 30	All Goods
624	6110 90 00	All Goods	624	6110 90 00	All Goods
625	6111 10 00	All Goods	625	OMITTED	
626	6111 20 00	All Goods	626	6111 20 00	All Goods
627	6111 30 00	All Goods	627	6111 30 00	All Goods
628	6111 90	All Goods	628	6111 90	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
629	6112 11 00	All Goods	629	6112 11 00	All Goods
630	6112 12 00	All Goods	630	6112 12 00	All Goods
631	6112 19	All Goods	631	6112 19	All Goods
632	6112 20	All Goods	632	6112 20	All Goods
633	6112 31 00	All Goods	633	6112 31 00	All Goods
634	6112 39	All Goods	634	6112 39	All Goods
635	6112 41 00	All Goods	635	6112 41 00	All Goods
636	6112 49	All Goods	636	6112 49	All Goods
637	6113 00 00	All Goods	637	6113 00 00	All Goods
638	6114 10 00	All Goods	638	OMITTED	
639	6114 20 00	All Goods	639	6114 20 00	All Goods
640	6114 30	All Goods	640	6114 30	All Goods
641	6114 90	All Goods	641	6114 90	All Goods
642	6115 11 00	All Goods	642	6115 10 00	All Goods
643	6115 12 00	All Goods	643	6115 21 00	All Goods
644	6115 19	All Goods	644	6115 22 00	All Goods
645	6115 20	All Goods	645	6115 29	All Goods
646	6115 91 00	All Goods	646	6115 30 00	All Goods
647	6115 92 00	All Goods	647	6115 94 00	All Goods
648	6115 93 00	All Goods	648	6115 95 00 or 6115 96 00	All Goods
649	6115 99	All Goods	649	6115 99	All Goods
650	6116 10 00	All Goods	650	6116 10 00	All Goods
651	6116 91 00	All Goods	651	6116 91 00	All Goods
652	6116 92 00	All Goods	652	6116 92 00	All Goods
653	6116 93 00	All Goods	653	6116 93 00	All Goods
654	6116 99	All Goods	654	6116 99	All Goods
655	6117 10	All Goods	655	6117 10	All Goods
656	6117 20	All Goods	656	OMITTED	
657	6117 80	All Goods	657	6117 80	All Goods
658	6117 90 00	All Goods	658	6117 90 00	All Goods
659	6201 19	All Goods	659	6201 19	All Goods
660	6201 99	All Goods	660	6201 99	All Goods
661	6202 13 00	All Goods	661	6202 13 00	All Goods
662	6202 19	All Goods	662	6202 19	All Goods
663	6202 93	All Goods	663	6202 93	All Goods
664	6202 99	All Goods	664	6202 99	All Goods
665	6203 19	All Goods	665	6203 19	All Goods
666	6203 21 00	All Goods	666	OMITTED	
667	6203 29 00	All Goods	667	6203 29 00	All Goods
668	6203 32 00	All Goods	668	6203 32 00	All Goods
669	6203 33 00	All Goods	669	6203 33 00	All Goods
670	6203 39	All Goods	670	6203 39	All Goods
671	6203 41 00	All Goods	671	6203 41 00	All Goods
672	6203 42 00	All Goods	672	6203 42 00	All Goods
673	6203 49	All Goods	673	6203 49	All Goods
674	6204 12 00	All Goods	674	6204 12 00	All Goods
675	6204 13 00	All Goods	675	6204 13 00	All Goods
676	6204 19	All Goods	676	6204 19	All Goods
677	6204 21 00	All Goods	677	6204 21 00	All Goods
678	6204 22	All Goods	678	6204 22	All Goods
679	6204 23 00	All Goods	679	6204 23 00	All Goods
680	6204 29	All Goods	680	6204 29	All Goods
681	6204 33 00	All Goods	681	6204 33 00	All Goods
682	6204 39	All Goods	682	6204 39	All Goods
683	6204 42	All Goods	683	6204 42	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
684	6204 43	All Goods	684	6204 43	All Goods
685	6204 44 00	All Goods	685	6204 44 00	All Goods
686	6204 52 00	All Goods	686	6204 52 00	All Goods
687	6204 53 00	All Goods	687	6204 53 00	All Goods
688	6204 59	All Goods	688	6204 59	All Goods
689	6204 62 00	All Goods	689	6204 62 00	All Goods
690	6204 63 00	All Goods	690	6204 63 00	All Goods
691	6204 69	All Goods	691	6204 69	All Goods
692	6205 10 00	All Goods	692	OMITTED	
693	6205 20 00	All Goods	693	6205 20 00	All Goods
694	6205 30 00	All Goods	694	6205 30 00	All Goods
695	6205 90	All Goods	695	6205 90	All Goods
696	6206 10	All Goods	696	6206 10	All Goods
697	6206 30 00	All Goods	697	6206 30 00	All Goods
698	6206 40 00	All Goods	698	6206 40 00	All Goods
699	6206 90 00	All Goods	699	6206 90 00	All Goods
700	6207 11 00	All Goods	700	6207 11 00	All Goods
701	6207 21 10	All Goods	701	6207 21 10	All Goods
702	6207 22 00	All Goods	702	6207 22 00	All Goods
703	6207 29 00	All Goods	703	6207 29 00	All Goods
704	6207 91	All Goods	704	6207 91	All Goods
705	6207 92 00	All Goods	705	6207 99	Of man-made fibres
706	6208 11 00	All Goods	706	6208 11 00	All Goods
707	6208 21 00	All Goods	707	6208 21 00	All Goods
708	6208 22 00	All Goods	708	6208 22 00	All Goods
709	6208 29	All Goods	709	6208 29	All Goods
710	6208 92	All Goods	710	6208 92	All Goods
711	6208 99	All Goods	711	6208 99	All Goods
712	6209 10 00	All Goods	712	OMITTED	
713	6209 20 00	All Goods	713	6209 20 00	All Goods
714	6209 30 00	All Goods	714	6209 30 00	All Goods
715	6209 90	All Goods	715	6209 90	All Goods
716	6210 10 00	All Goods	716	6210 10 00	All Goods
717	6210 20	All Goods	717	6210 20	All Goods
718	6210 40	All Goods	718	6210 40	All Goods
719	6210 50 00	All Goods	719	6210 50 00	All Goods
720	6211 11 00	All Goods	720	6211 11 00	All Goods
721	6211 12 00	All Goods	721	6211 12 00	All Goods
722	6211 20 00	All Goods	722	6211 20 00	All Goods
723	6211 31 00	All Goods	723	OMITTED	
724	6211 32 00	All Goods	724	6211 32 00	All Goods
725	6211 33 00	All Goods	725	6211 33 00	All Goods
726	6211 39 00	All Goods	726	6211 39 00	All Goods
727	6211 41 00	All Goods	727	6211 41 00	All Goods
728	6211 49 00	All Goods	728	6211 49 00	All Goods
729	6212 10 00	All Goods	729	6212 10 00	All Goods
730	6212 20 00	All Goods	730	6212 20 00	All Goods
731	6212 30 00	All Goods	731	6212 30 00	All Goods
732	6212 90	All Goods	732	6212 90	All Goods
733	6213 10 00	All Goods	733	OMITTED	
734	6213 20 00	All Goods	734	6213 20 00	All Goods
735	6213 90	All Goods	735	6213 90	All Goods
736	6214 30 00	All Goods	736	6214 30 00	All Goods
737	6214 40 00	All Goods	737	6214 40 00	All Goods
738	6216	All Goods	738	6216	All Goods
739	6217 10	All Goods	739	6217 10	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
740	6217 90	All Goods	740	6217 90	All Goods
741	6302 10	All Goods	741	6302 10	All Goods
742	6304 19	All Goods	742	6304 19	All Goods
743	6304 92	All Goods	743	6304 92	All Goods
744	6304 93 00	All Goods	744	6304 93 00	All Goods
745	6310 10 20	All Goods	745	6310 10 20	All Goods
746	6310 90 20	All Goods	746	6310 90 20	All Goods
747	6401 10	All Goods	747	6401 10	All Goods
748	6401 91	All Goods	748	OMITTED	
749	6401 92	All Goods	749	6401 92	All Goods
750	6401 99	All Goods	750	6401 99	All Goods
751	6402 12	All Goods	751	6402 12	All Goods
752	6402 19	All Goods	752	6402 19	All Goods
753	6402 20	All Goods	753	6402 20	All Goods
754	6402 30	All Goods	754	OMITTED	
755	6402 91	All Goods	755	6402 91	All Goods
			755A	6402 99	Incorporating a protective metal toe-cap
756	6403 12 00	All Goods	756	6403 12 00	All Goods
757	6403 19	All Goods	757	6403 19	All Goods
758	6403 30 00	All Goods	758	OMITTED	
759	6403 40 00	All Goods	759	6403 40 00	All Goods
			759A	6403 91 or 6403 99	Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap
760	6404 11	All Goods	760	6404 11	All Goods
761	6404 19	All Goods	761	6404 19	All Goods
762	6405 20 00	All Goods	762	6405 20 00	All Goods
763	6405 90 00	All Goods	763	6405 90 00	All Goods
764	6802 21	All Goods	764	6802 21	All Goods
765	6810 11 10	All Goods	765	6810 11 10	All Goods
766	6901 00	Bricks/blocks/tiles	766	6901 00	Bricks/blocks/tiles
767	6906 00 00	Ceramic pipes	767	6906 00 00	Ceramic pipes
768	6911 10	All Goods	768	6911 10	All Goods
769	6912 00 10	All Goods	769	6912 00 10	All Goods
770	6914	Other ceramic articles	770	6914	Other ceramic articles
771	7010 10 00	All Goods	771	7010 10 00	All Goods
772	7013 29 00	All Goods	772	7013 28 00 or 7013 37 00	All Goods
773	7202 11 00	All Goods	773	7202 11 00	All Goods
774	7202 19 00	All Goods	774	7202 19 00	All Goods
775	7202 21 00	All Goods	775	7202 21 00	All Goods
776	7202 29 00	All Goods	776	7202 29 00	All Goods
777	7202 30 00	All Goods	777	7202 30 00	All Goods
778	7202 4100	All Goods	778	7202 4100	All Goods
779	7202 49 00	All Goods	779	7202 49 00	All Goods
780	7202 50 00	All Goods	780	7202 50 00	All Goods
781	7202 60 00	All Goods	781	7202 60 00	All Goods
782	7202 70 00	All Goods	782	7202 70 00	All Goods
783	7202 80 00	All Goods	783	7202 80 00	All Goods
784	7202 91 00	All Goods	784	7202 91 00	All Goods
785	7202 92 00	All Goods	785	7202 92 00	All Goods
786	7202 93 00	All Goods	786	7202 93 00	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
787	7202 99	All Goods	787	7202 99	All Goods
788	7209 18	All Goods	788	7209 18	All Goods
789	7209 28	All Goods	789	7209 28	All Goods
790	7210 30	All Goods	790	7210 30	All Goods
791	7210 41 00	All Goods	791	7210 41 00	All Goods
792	7210 49 00	All Goods	792	7210 49 00	All Goods
793	7210 61 00	All Goods	793	7210 61 00	All Goods
794	7210 70 00	All Goods	794	7210 70 00	All Goods
795	7212 20	All Goods	795	7212 20	All Goods
796	7212 30	All Goods	796	7212 30	All Goods
797	7212 40 00	All Goods	797	7212 40 00	All Goods
798	7212 50	All Goods	798	7212 50	All Goods
799	7213 10	All Goods	799	7213 10	All Goods
800	7213 20	All Goods	800	7213 20	All Goods
801	7213 91	All Goods	801	7213 91	All Goods
802	7213 99	All Goods	802	7213 99	All Goods
803	7214 10	All Goods	803	7214 10	All Goods
804	7214 20	All Goods	804	7214 20	All Goods
805	7214 30 00	All Goods	805	7214 30 00	All Goods
806	7214 91	All Goods	806	7214 91	All Goods
807	7214 99	All Goods	807	7214 99	All Goods
808	7217 20	All Goods	808	7217 20	All Goods
809	7222 20	All Goods	809	7222 20	All Goods
810	7222 40	All Goods	810	7222 40	All Goods
811	7227 10 00	All Goods	811	7227 10 00	All Goods
812	7227 20 00	All Goods	812	7227 20 00	All Goods
813	7227 90	All Goods	813	7227 90	All Goods
814	7228 10	All Goods	814	7228 10	All Goods
815	7228 20 00	All Goods	815	7228 20 00	All Goods
816	7228 30	All Goods	816	7228 30	All Goods
817	7228 40 00	All Goods	817	7228 40 00	All Goods
818	7228 50	All Goods	818	7228 50	All Goods
819	7228 60	All Goods	819	7228 60	All Goods
820	7228 70	All Goods	820	7228 70	All Goods
821	7228 80	All Goods	821	7228 80	All Goods
822	7315 82 00	All Goods	822	7315 82 00	All Goods
823	7318 14 00	All Goods	823	7318 14 00	All Goods
824	7318 19 00	All Goods	824	7318 19 00	All Goods
825	7403 11 00	All Goods	825	7403 11 00	All Goods
826	7403 12 00	All Goods	826	7403 12 00	All Goods
827	7403 13 00	All Goods	827	7403 13 00	All Goods
828	7407 10	All Goods	828	7407 10	All Goods
829	7408 11	All Goods	829	7408 11	All Goods
830	7408 19	All Goods	830	7408 19	All Goods
831	7608 10 00	All Goods	831	7608 10 00	All Goods
832	7802 00	All Goods	832	7802 00	All Goods
833	8414 30 00	All Goods	833	8414 30 00	All Goods
834	8414 51	All Goods	834	8414 51	All Goods
835	8418 21 00	All Goods	835	8418 21 00	All Goods
836	8428 10	All Goods	836	8428 10	All Goods
837	8450 11 00	All Goods	837	8450 11 00	All Goods
838	8501 10	Micro and AC Motor	838	8501 10	Micro and AC Motor
839	8501 20 00	All Goods	839	8501 20 00	All Goods
840	8501 40 10	All Goods	840	8501 40 10	All Goods

SENSITIVE LIST OF INDIA UNDER SAFTA FOR NON-LDCs

HS 2002			HS2007		
Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION	Sl.No.	Heading, Sub-Heading or Tariff item to the First Schedule	DESCRIPTION
(1)	(2)	(3)	(1)	(2)	(3)
841	8501 52	Electric Motor 1 HP to 10 HP - AC - excluding special types	841	8501 52	Electric Motor 1 HP to 10 HP - AC - excluding special types
842	8504 40	All Goods	842	8504 40	All Goods
843	8504 90	All Goods	843	8504 90	All Goods
844	8509 40	All Goods	844	8509 40	All Goods
845	8516 10 00	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW	845	8516 10 00	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW
846	8516 29 00	All Goods	846	8516 29 00	All Goods
847	8516 40 00	Electric Irons - other than steam irons	847	8516 40 00	Electric Irons - other than steam irons
848	8516 60 00	All Goods	848	8516 60 00	All Goods
849	8528 12	Colour TVs - Set Top Box (Satellite Receivers)	849	8528 71 00 or 8528 72	Colour TVs - Set Top Box (Satellite Receivers)
850	8536 20	All Goods	850	8536 20	All Goods
851	8536 30 00	Voltage stabilisers - domestic type	851	8536 30 00	Voltage stabilisers - domestic type
852	8537 10 00	All Goods	852	8537 10 00	All Goods
853	8537 20 00	All Goods	853	8537 20 00	All Goods
854	8539 29	All Goods	854	8539 29	All Goods
855	8539 31	All Goods	855	8539 31	All Goods
856	8544 11	All Goods	856	8544 11	All Goods
857	8544 19	Insulated plastic and rubber Wires - domestic types	857	8544 19	Insulated plastic and rubber Wires - domestic types
858	8544 20	All Goods	858	8544 20	All Goods
859	8544 49	All Goods	859	8544 49	All goods for a voltage not exceeding 80 V
860	8701 10 00	All Goods	860	8701 10 00	All Goods
861	8701 20	All Goods	861	8701 20	All Goods
862	8701 30	All Goods	862	8701 30	All Goods
863	8701 90	All Goods	863	8701 90	All Goods
864	9028 30	All Goods	864	9028 30	All Goods
865	9030 39	All Goods	865	9030 33	All Goods
866	9404 21	All Goods	866	9404 21	All Goods
867	9603 10 00	Hill grass/broom	867	9603 10 00	Hill grass/broom
868	9608 10	All Goods	868	9608 10	All Goods

Wherever the entire six/eight digit tariff line is included, the description of goods has been shown as 'all goods' and the HSN description for the tariff line has not been reproduced. Similarly, for lines that are partially covered, the description of goods sought to be covered is indicated.

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
1	Meat and edible offal, of poultry not cut in pieces, frozen	020712
2	Croacker fish (frozen)	0303780
3	Hilsa fish (fresh or chilled)	03042910
4	Natural Honey	040900
5	Skimmed milk powder	040210
6	In powder, granular or other solid form of a fat contained by weight exceeding 1.5%. (Not containing added sugar or other sweetening matter)	040221
7	Whole Milk Powder	040229
8	Whey powder	040410
9	Butter	040510
10	Butter Oil	040590
11	Ghee or melted butter	040590.2
12	Honey	040900
13	Crushed bone	050610.19
14	Potatoes seeds	070110
15	Others	070190
16	Tomatoes, Fresh or chilled.	070200
17	Onions (fresh)	070310
18	Garlic	070320
19	Cauliflowers and headed broccoli	070410
20	Brussels sprouts	070420
21	Others	070490
22	Cabbage lettuce (head lettuce)	070511
23	Others	070519
24	Carrots and turnips	070610
25	Others	070690
26	Cucumbers and Gherkins, fresh or chilled.	070700
27	Peas	0708010
28	Beans (Vigna spp., Phaseolus spp.)	070820
29	Other leguminous vegetables	070890
30	Aubergines (egg plants)	070930
31	Fruits of the Genus Capsicum or of the genus Pimenta	070960
32	Spinach, New Zealand Spinach and orache spinach (garden spinach)	070970
33	Other Spinach	070990
34	Potatoes	071010
35	Peas	071021
36	Beans (Vigna spp., Phaseolus spp.)	071022
37	Other	071029
38	Spinach, New Zealand Spinach and orache spinach (garden spinach)	071030
39	Sweet Corn	071040
40	Other Vegetables	071080
41	Mixtures of Vegetables	071090
42	Dried Vegetables	071290
43	Peas (Pisum Sativum)	071310
44	Chick Peas (Garbanzos) Beans	071320
45	Beans of species vigna mungo (L) Hepper or vigna radiata (L) wilczek	071331
46	Small red (Adzuki), Beans (Phaseolus or Vigna angularis)	071332
47	Kidney beans, including white pea beans	071333
48	Other (guar seeds)	071339
49	Lentils	071340
50	Broad Beans and Horse Beans	071350
51	Other (tur) (arhar)	071390
52	Manioc (Cassava)	071410
53	Coconut desiccated	080111
54	Coconuts, other	080119
55	Cashew Nuts	080132
56	Walnuts in shell	080231
57	Shelled	080232
58	Ex-Areca nut	080290
59	Bananas, including plantains, fresh or dried	080300
60	Avocados	080440
61	Fresh Mangoes	080450
62	Oranges	080510
63	Mandarins, Clementines, Tangelos and similar citrus hybrids	080520
64	Grape fruits	080540
65	Lemons	080550
66	Other citrus fruit fresh or dried	080590
67	Fresh Grapes	080610
68	Dry Grapes	080620
69	Watermelon	080711
70	Other	080719
71	Papaws (Papayas)	080720

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
72	Apples	080810
73	Pears and quinces	080820
74	Cherries	080920
75	Peaches including nectarines	080930
76	Plums and Sloes	080940
77	Cherries	081210
78	Other	081290
79	Apricots	081310
80	Apples	081330
81	Tamarind and other fruits	081340
82	Mixture of nuts or dry fruits of this Chapter	081350
83	Green Tea (not fermented) in minimum packing of a content not exceeding 3 kgs.	090210
84	Other Green Tea (not fermented)	090220
85	Black Tea (fermented) and partly fermented in minimum packing of a content not exceeding 3 kgs.	090230
86	Other Black Tea (fermented) and other partly fermented tea	090240
87	Pepper	090410
88	Neither crushed nor ground	090411
89	Crushed or ground	090412
90	Chilly	090420
91	Vanilla	090500
92	Cinnamon bark	090610
93	Crushed or ground	090620
94	Cardamom	090830
95	Seeds of coriander	090920
96	Cumin	090930
97	Seeds of Caraway	090940
98	Ginger	091010
99	Saffron	091020
100	Turmeric, fresh and powder	091030
101	Thyme; bay leaves	091040
102	Curry	091050
103	Mixture of spices	091091
104	Poppy	091099
105	Durum Wheat	100110
106	Wheat	100190
107	Maize seeds	100510
108	Others	100590
109	Rice, in husk	100610
110	Husked Rice, brown	100620
111	Semi-milled or wholly milled rice, whether or not polished or glazed and Basmati Rice	100630
112	Broken rice	100640
113	Grain Sorghum	100700
114	Millet	100820
115	Other cereals	100890
116	Flour of Wheat/Meslin	1101
117	Rye flour	110210
118	Maize (corn) flour	110220
119	Rice flour	110230
120	Other	110290
121	Of wheat	110311
122	Of maize (corn)	110313
123	Of other cereals	110319
124	Pellets	110320
125	Of oats	110412
126	Of other cereals	110419
127	Of oats	110422
128	Of maize (corn)	110423
129	Of other cereals	110429
130	Germ of cereals, whole, rolled, flaked or ground	110430
131	Flour, meal and powder	110510
132	Flakes	110520
133	Of the dried leguminous vegetables of heading No. 0713	110610
134	Flour and meal of sago, roots or tubers of heading No. 714	110620
135	Of the products of Chapter 8	110630
136	Not roasted (Malt)	110710
137	Roasted	110720
138	Wheat starch	110811
139	Maize (corn) starch	110812
140	Potato starch	110813
141	Manioc (cassava) starch	110814

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
142	Other starches	110819
143	Inulin	110820
144	Wheat gluten, whether or not dried	110900
145	Soya Beans of seed quality	120100
146	Groundnut seeds	120210
147	Shelled whether or not broken	120220
148	Copra	120300
149	Linseed	120400
150	Rape Seeds	120510
151	Other	120590
152	Sunflower seeds	120600
153	Palm nuts of seed quality	120710
154	Cotton seeds	120720
155	Castor Oil Seeds	120730
156	Seasum Seeds	120740
157	Mustard Seeds	120750
158	Safflower Seeds	120760
159	Poppy Seeds	120791
160	Other Oil Seeds (Ajams, Mango kernel, niger seed, kokam and others)	120799
161	Of Soyabeans	120810
162	Other	120890
163	Hop cones, neither ground nor powdered nor in the form of pellets	121010
164	Hop cones, ground powdered or in the form of pellets; lupulin	121020
165	Lac	130110
166	Opium	130211
167	Crude Soyabean Oil	150710
168	Edible Grade Soyabean Oil	150790
169	Crude Groundnut oil	150810
170	Edible Grade Groundnut Oil	150890
171	Crude Oil (Other Olives)	151000
172	Crude Palm Oil	151110
173	Refined Palm Oil/Palmolein	151190
174	Crude Oil (sunflower seed/safflower seed)	151211
175	Other (sunflower/saffola, edible/non-edible varieties)	151219
176	Edible Grade Cotton Seed Oil	151229
177	Coconut (copra) oil and its fractions: Crude Oil	151311
178	Other	151319
179	Crude oil	151321
180	Other	151329
181	Crude oil	151411
182	Other	151419
183	Crude Oil (colza/mustard/rapeseed)	151491
184	Other (colza/mustard/rapeseed), refined varieties	151499
185	Crude oil	151511
186	Other	151519
187	Crude oil	151521
188	Other	151529
189	Castor oil and its fractions	151530
190	Tung oil and its fractions	151540
191	Sesam oil and its fractions	151550
192	Other	151590
193	vegetable fats and oil and their fractions	151620
194	Margine, excluding liquid margins	151710
195	Other	151790
196	Cocoa beans, whole or broken, raw or roasted	180100
197	Cocoa shells, husks, skins and other cocoa waste	180200
198	Not defatted	180310
199	Wholly or partly defatted	180320
200	Cocoa butter, fat and oil	180400
201	Cocoa powder, not containing added sugar or other	180500
202	Cocoa powder, containing added sugar or sweetening matter	180610
203	Pastries and Cakes	190590
204	Beer made from malt	220300
205	Sparkling wine	220410
206	Other wine; Grape must with fermentation prevented or arrested by the addition of alcohol: In containers holding 2L or less	220421
207	Other	220429
208	Other grape must	220430
209	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.: In containers holding 2L or less	220510
210	Other	220590

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
211	Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	220600
212	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	220710
213	Spirits obtained by distilling grape wine or grape marc	220820
214	Whiskies	220830
215	Rum and tafia	220840
216	Gin and Geneva	220850
217	Vodka	220860
218	Liqueurs and cordials	220870
219	Other	220890
220	Of maize (corn)	230210
221	Of rice	230220
222	Of wheat	230230
223	Of other cereals	230240
224	Of leguminous plants	230250
225	Residues of starch manufacture and similar residues	230310
226	Beet-pulp, bagasse and other waste of sugar manufacture	230320
227	Brewing or distilling dregs and waste	230330
228	Oil-cake and other solid residues, whether or not	230400
229	Oil cake and oil cake meal of groundnut expeller variety	230500
230	Of cotton seeds	230610
231	Of linseed	230620
232	Of sunflower seeds	230630
233	Of low erucic acid rape or colza seeds	230641
234	Other	230649
235	Of coconut or copra	230650
236	Of palm nuts or kernels	230660
237	Of maize (corn) germ	230670
238	Other	230690
239	Unmanufactured tobacco not stemmed or stripped	240110
240	Tobacco partly or wholly stemmed or stripped	240120
241	Tobacco refuse	240130
242	Cigars, cheroots and cigarillos containing tobacco	240210
243	Cigarettes containing tobacco	240220
244	Other cigarettes/cigarillos of tobacco substitutes	240290
245	Smoking tobacco whether or not containing tobacco substitutes in any proportion	240310
246	Homogenised or reconstituted tobacco	240391
247	Other tobacco	240399
248	Crude or roughly trimmed Marble	251511
249	Merely cut into blocks, slabs in rectangular or other shapes	251512
250	Other calcareous monumental or building stone, Alabaster	251520
251	Quick Lime	252210
252	Other mineral substances not elsewhere specified or included	253090
253	Naptha	271000
254	Aviation Turbine Fuel and Fuel Oil	271019
255	LPG	271111
256	Zinc oxide	281700
257	Adhesive based on rubber / plastic	350691
258	Matches/Safety Matches	360500
259	Gum	380610
260	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics:Of polymers of ethylene	391610
261	Of polymers vinyl chloride	391620
262	Of other plastics	391690
263	Natural rubber latex, whether or not prevulcanised.	400110
264	Natural rubber in other forms: Smoked sheets	400121
265	Technically specified natural rubber(TSNR)	400122
266	Other	400129
267	Balata, gutta-percha, guayule, chicle and similar natural gums	400130
268	Plates, sheets and strip	400591
269	Retreaded tyres	401210
270	Used pneumatic tyres	401220
271	Plaits and similar products of plaiting materials, whether or not assembles into strips.	460110
272	Mats, matting and screens of vegetable materials.	460120
273	Of vegetable materials	460191
274	Other	460199

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
275	Basket work, Wicker work and other articles, made directly to shape from plaiting materials or made ups from goods of heading No. 46.01; Articles of loofah-Of vegetable materials	460210
276	Other	460290
277	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-deco	480300
278	Paper or paperboard labels of all kinds, whether or not printed.-Printed	482110
279	Trays, dishes, plates, cups and the like, of paper or paperboard	482360
280	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	500720
281	Of synthetic fibres	610312
282	Of other textile materials	610319
283	Of cotton	610322
284	Of synthetic fibres	610323
285	Of cotton	610332
286	Of synthetic fibres	610333
287	Of cotton	610342
288	Of synthetic fibres	610343
289	Of cotton	610412
290	Of synthetic fibres	610413
291	Of cotton	610422
292	Of synthetic fibres	610423
293	Of cotton	610432
294	Of synthetic fibres	610433
295	Of cotton	610442
296	Of synthetic fibres	610443
297	Of cotton	610452
298	Of synthetic fibres	610453
299	Of cotton	610462
300	Of synthetic fibres	610463
301	Of cotton	610510
302	Of man-made fibres	610520
303	Of other textile materials	610590
304	Of cotton	610610
305	Of man-made fibres	610620
306	Of cotton	610711
307	Of man-made fibres	610712
308	Of cotton	610721
309	Of man-made fibres	610722
310	Of cotton	610791
311	Of man-made fibres	610792
312	Of other textile materials	610799
313	Of man-made fibres	610811
314	Of cotton	610821
315	Of man-made fibres	610822
316	Of other textile materials	610829
317	Of cotton	610831
318	Of man-made fibres	610832
319	Of other textile materials	610839
320	Of cotton	610891
321	Of man-made fibres	610892
322	Of other textile materials	610899
323	Of cotton	610910
324	Of other textile materials	610990
325	Of cotton	611020
326	Of man-made fibres	611030
327	Of other textile materials	611090
328	Of cotton	611120
329	Of synthetic fibres	611130
330	Of other textile materials	611190
331	Of cotton	611211
332	Of synthetic fibres	611212
333	Of other textile materials	611219
334	Ski suits	611220
335	Of synthetic fibres	611231
336	Of other textile materials	611239
337	Of synthetic fibres	611241
338	Of other textile materials	611249
339	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	611300
340	Of cotton	611420

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
341	Of man-made fibres	611430
342	Of other textile materials	611490
343	Of synthetic fibres, measuring per single yarn less than 67 decitex	611511
344	Of synthetic fibres, measuring per single yarn 67 decitex or more	611512
345	Of other textile materials	611519
346	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	611520
347	Of cotton	611592
348	Of synthetic fibres	611593
349	Of other textile materials	611599
350	Impregnated, coated or covered with plastics or rubber	611610
351	Of wool or fine animal hair	611691
352	Of cotton	611692
353	Of synthetic fibres	611693
354	Of other textile materials	611699
355	Shawls, scarves, mufflers, mantillas, veils and the like	611710
356	Ties, bow ties and cravats	611720
357	Other accessories	611780
358	Parts	611790
359	Of other textile materials	620119
360	Of other textile materials	620199
361	Of man-made fibres	620213
362	Of other textile materials	620219
363	Of man-made fibres	620293
364	Of other textile materials	620299
365	Of other textile materials	620319
366	Of other textile materials	620329
367	Of cotton	620332
368	Of synthetic fibres	620333
369	Of other textile materials	620339
370	Of wool or fine animal hair	620341
371	Of cotton	620342
372	Of other textile materials	620349
373	Of cotton	620412
374	Of synthetic fibres	620413
375	Of other textile materials	620419
376	Of cotton	620422
377	Of synthetic fibres	620423
378	Of other textile materials	620429
379	Of synthetic fibres	620433
380	Of other textile materials	620439
381	Of cotton	620442
382	Of synthetic fibres	620443
383	Of artificial fibres	620444
384	Of cotton	620452
385	Of synthetic fibres	620453
386	Of other textile materials	620459
387	Of cotton	620462
388	Of synthetic fibres	620463
389	Of other textile materials	620469
390	Of cotton	620520
391	Of man-made fibres	620530
392	Of other textile materials	620590
393	Of silk or silk waste	620610
394	Of cotton	620630
395	Of man-made fibres	620640
396	Of other textile materials	620690
397	Of cotton	620711
398	Of cotton	620721
399	Of man-made fibres	620722
400	Of other textile materials	620729
401	Of cotton	620791
402	Of man-made fibres	620792
403	Of man-made fibres	620811
404	Of cotton	620821
405	Of man-made fibres	620822
406	Of other textile materials	620829
407	Of man-made fibres	620892
408	Of other textile materials	620899
409	Of wool or fine animal hair	620910
410	Of cotton	620920
411	Of synthetic fibres	620930
412	Of other textile materials	620990

INDIA'S REDUCED SENSITIVE LIST UNDER SAFTA FOR LEAST DEVELOPED CONTRACTING STATES		
	DESCRIPTION (SAARC web)	HS Code
413	Of fabrics of heading No. 56.02 or 56.03	621010
414	Other garments, of the type described in subheadings 6201.11 to 6201.19	621020
415	Other men's or boys' garments	621040
416	Other women's or girls' garments	621050
417	Men's or boys'	621111
418	Women's or girls'	621112
419	Ski suits	621120
420	Of cotton	621132
421	Of man-made fibres	621133
422	Of other textile materials	621139
423	Of other textile materials	621149
424	Brassières	621210
425	Girdles and panty-girdles	621220
426	Corselettes	621230
427	Other	621290
428	Of cotton	621320
429	Of other textile materials	621390
430	Of synthetic fibres	621430
431	Of artificial fibres	621440
432	Gloves, mittens and mitts.	621600
433	Accessories	621710
434	Parts	621790
435	Footwears with upper straps or thongs assembled to the sole by means of plugs.	640220
436	Containing by weight more than 2% of carbon	720211
437	Other – Ferro-Silicon	720219
438	Containing by weight more than 55 % of silicon	7202.21.
439	Other	7202.29.
440	Ferro-silico-manganese -Ferro-chromium:	7202.30.
441	Containing by weight more than 4 % of carbon	7202.41.
442	Other	7202.49.
443	Ferro-silico-chromium	7202.50.
444	Ferro-nickel	7202.60.
445	Ferro-molybdenum	7202.70.
446	Ferro-tungsten and ferro-silico-tungsten – Other	7202.80.
447	Ferro-titanium and ferro-silicon-titanium	7202.91.
448	Ferro-vanadium	7202.92.
449	Ferro-niobium	7202.93.
450	Other	7202.99.
451	Of a thickness of less than 0.5 mm	7209.18.
452	Of a thickness of less than 0.5 mm	720928
453	Electrolytically plated or coated with zinc	7210.30.
454	Corrugated	7210.41.
455	Other	7210.49
456	Plated or coated with aluminium-zinc alloys	7210.61.
457	Painted, varnished or coated with plastics:	7210.70.
458	Electrolytically plated or coated with zinc	7212.20.
459	Otherwise plated or coated with zinc	7212.30.
460	Painted, varnished or coated with plastics	7212.40.
461	Otherwise plated or coated	7212.50.
462	Other	7214.99.
463	Bars and rods, not further worked than cold-formed or cold-finished	7222.20.
464	Angles, shapes and sections	7222.40.
465	Of high speed steel	7227.10.
466	Of silico-manganese steel	7227.20.
467	Other	7227.90.
468	Bars and rods, of high speed steel	7228.10.
469	Bars and rods, of silico-manganese steel:	7228.20.
470	Other bars and rods, not further worked than hot-rolled, hot-drawn or	7228.30.
471	Other bars rods, not further worked than forged	7228.40.
472	Other bars and rods, not further worked than cold-formed or cold-finished	7228.50.
473	Other bars and rods	7228.60.
474	Angles, shapes and sections	7228.70.
475	Hollow drill bars and rods	7228.80.
476	Lead Waste and Scrap	780200
477	Pedestrian controlled tractors	870110
478	Road tractors for semi-trailers	870120
479	Track-laying tractors : Garden tractors	870130
480	Others	870190

अनूसूची ९

भारत र चीनबाट नेपालमा कृषिजन्य वस्तु आयातमा भन्सार छुट सम्बन्धी कानूनी व्यवस्था

(ब) माथि अनुसूची १ को भन्सार महसूल दरवन्दीमा जुनसुकै कुरा उल्लेख भएतापनि देहायको शिपक नम्बरका मालवस्तुहरु भारतबाट र जनबाद गणतन्त्र चिनको स्वशासित क्षेत्र तिब्बतबाट पैठारी हुदा सोमा लाग्ने भन्सार महसूल पूर्ण रूपले छुट हुनेछ :

- भाग १ को जीबीतजन्तु सबै,
- भाग ३ को शिपक नं ०३०१ देखि ०३०४९० सम्मका मालवस्तुहरु,

आधिकारिकता मुद्रण विभागबाट प्रमाणित गरिएपछि मात्र लागू हुनेछ।

खण्ड ५० अतिरिक्तो ४२ नेपाल राजपत्र भाग २ मिति २०५७/०८/०८

भाग ४ को शिपक नं ०४०१ का उत्पादनहरु शिपक नं ०४०७ का उत्पादनहरु ०४०९ को अप्रशोधित प्राकृतिक सह,

भाग ५ का उत्पादनहरु,

भाग ६ का सबै उत्पादनहरु,

भाग ७ को ०७०३२००० मा पर्ने सुकाएको तसुन, ०७१३१०, ०७१३२०, ०७१३३१, ०७१३३२, ०७१४१००० र ०७१४९० बाहेकका सबै उत्पादनहरु,

भाग ८ को शिपक नं ०८०११९, ०८०३००, ०८०४२० को नामा अघि, ०८०४३०, ०८०४४०, ०८०४५०, ०८०५ को सबै उत्पादन, ०८०६१० र ०८०७ देखि ०८१०९० सम्मका उत्पादनहरु,

भाग ९ को शिपक नं ०९१० को काँचो अदुवा, शिपक नं ०९१०३० को काँचो घेसार,

भाग १० का व्यायानहरु सबै,

भाग ११ को शिपक नं ११०१ देखि शिपक नं: ११०४३० सम्मका उत्पादनहरु,

भाग १२ को शिपक नं १२०१ देखि शिपक नं: १२०२२० सम्मका उत्पादन, शिपक नं: १२०६, १२०७२० देखि १२०७४० सम्म, १२०७६०, १२०७९२ र १२०७९९ सम्मका उत्पादन। शिपक नं १२०८, १२०९, १२१० शिपक नं १२११, १२१२१०, १२१२३०, १२१२९१ देखि १२१२९९ सम्मका उत्पादनहरु, शिपक नं १२१३ र शिपक नं १२१४ सम्मका वस्तुहरु,

भाग १४ को शिपक नं १४०४१० बाहेकका सबै उत्पादनहरु,

भाग १५ को १५२१९० बाहेकका सबै उत्पादन,

भाग १७ को शिपक नं १७०१ को गुठ सक्खर,

भाग २३ का शिपक नं २३०४, २३०५ र २३०६ का सबै उत्पादनहरु,

(श) देहायका वस्तुहरु भारतबाट पैठारी हुदा भन्सार महसूल पूर्णरूपले छुट हुनेछ।

- भाग २५ र २६ का अप्रशोधित खनिज उत्पादन मात्र

आधिकारिकता मुद्रण विभागबाट प्रमाणित गरिएपछि मात्र लागू हुनेछ।

अनूसूची १०

कृषि सुधार शुल्क प्रारम्भ सम्बन्धी ऐनको पूर्ण पाठ

खण्ड ५० अतिरिक्ताङ्क ४२ नेपाल राजपत्र भाग २ मिति २०५७/०८/०८

श्री ५ को सरकारको अर्थ सम्बन्धी प्रस्तावलाई कार्यान्वयन गर्न
बनेको ऐन

प्रस्तावना : श्री ५ को सरकारको अर्थ सम्बन्धी प्रस्तावहरूलाई कार्यान्वयन गर्न केही महसुल, कर, पीत, शुल्क र दस्तुर लगाउन, लगाइ राखेकोलाई चालू राख्न वा हेरफेर गर्न आवश्यक भएकोले,

श्री ५ महाराजाधिराज बीरेन्द्र बीर विक्रम शाहदेवको
शासनकालको उन्तीसौं वर्षमा संसदले यो ऐन बनाएकोछ ।

१. संक्षिप्त नाम र प्रारम्भ : (१) यस ऐनको नाम "आर्थिक ऐन, २०५७" रहेकोछ ।

(२) यस ऐनको दफा १, २, ३, ४, ५, ६, ७, ८ र १२ - २०५७ साल ज्येष्ठ १७ गतेदेखि र अन्य दफाहरू २०५७ साल श्रावण १ गतेदेखि प्रारम्भ भएको मानिनेछ ।

२. भन्सार महसुल : (१) विदेशबाट नेपाल अधिराज्यभित्र पैठारी हुने मालवस्तुहरूमा अनुसूची-१ बमोजिम भन्सार महसुल (साधारण भन्सार महसुल, थप भन्सार महसुल र समकारक महसुल) लगाइने र असुल उपर गरिनेछ ।

(२) नेपाल अधिराज्यबाट विदेशमा निकासी हुने मालवस्तुहरूमा अनुसूची-२ बमोजिम भन्सार महसुल लगाइने र असुल उपर गरिनेछ ।

३. निकासी सेवा शुल्क : आर्थिक वर्ष २०५७/५८ मा आर्थिक ऐन, २०५६ बमोजिम निकासी सेवा शुल्क असुल उपर गरिनेछ ।

४. कृषि सुधार शुल्क : अनुसूची-१ को पैठारी महसुल सम्बन्धी अन्य व्यवस्थाको दफा १९ को खण्ड (ब) मा उल्लिखित मालवस्तु पैठारी हुँदा पैठारी मूल्यमा पाँच प्रतिशतका दरले कृषि सुधार शुल्क लगाई असुल उपर गरिनेछ ।