

## Appendix for Wine-HS 2204

### India- Australia Economic Cooperation and Trade Agreement (IndAus ECTA)

#### 1. Applicable Customs Duties on Wine imports from Australia

CIF* Value of Wine for a 750 ml bottle (USD)	Existing Customs Duty	EIF	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
CIF<5	150%	150%	150%	150%	150%	150%	150%	150%	150%	150%	150%	150%
5<=CIF<15	150%	100%	95%	90%	85%	80%	75%	70%	65%	60%	55%	50%
CIF>= 15	150%	75%	70%	65%	60%	55%	50%	45%	40%	35%	30%	25%

2. The "CIF Value of Wine" listed in this part shall be indexed every 10 years following entry into force of the Agreement.
3. The indexation shall be based on India's Wholesale Price Index (WPI) for Wine, taking the year of EIF of the Agreement as the base year.
4. The Parties shall confirm the amendment to the "CIF Value of the Wine" 6 months prior to the introduction of such an amendment.