

INDIA'S DUTY FREE TARIFF PREFERENCE SCHEME FOR LDCs

A BUSINESS GUIDE



INDIA'S DUTY-FREE TARIFF PREFERENCES FOR LDCs

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Abstract for trade information services

ID= 43158

2015

C-45 356 IND

International Trade Centre (ITC)

India's Duty-Free Tariff Preference Scheme for LDCs: A Business Guide

Geneva: ITC, 2015. xii, 37 pages (Technical paper)

Doc. No.: TFPB-15-333.E

This business guide explains the main features of India's Duty-Free Tariff Preferences' (DFTP) scheme and aims to raise the awareness of this scheme amongst Least Developed Countries (LDCs) - an exclusive section is dedicated to explain India's import regulations and requirements on standards. Written in frequently asked questions (FAQ) format to help exporters and trade policy officials of beneficiary countries to better understand the key features of India's DFTP scheme, the guide aims to reach out to the Indian private sector, which has trade and investment relationships with LDCs.

Descriptors: **India, Preferential Tariffs, Market Access, Least Developed Countries, SMEs.**

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English

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Acknowledgements

This guide was completed as a part of the “Supporting Trade and Investment for Africa” (SITA) project, which is funded by the United Kingdom of Great Britain and Northern Ireland and implemented by ITC.

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Abbreviations

Unless otherwise specified, all references to dollars (\$) are to United States dollars, and all references to tons are to metric tons.

The following abbreviations are used:

BIS	Bureau of Indian Standards
CIF	Cost, Insurance and Freight
CTH	Change in Tariff Heading
DFQF	Duty-Free Quota-Free
DFTP	Duty Free Tariff Preference
FAQ	Frequently asked questions
FMCS	Foreign Manufacturers Certification Scheme
FOB	Free on Board
FTA	Free Trade Agreement
GEAC	Genetic Engineering Approval Committee
GM	Genetically Modified
GMO	Genetically Modified Organisms
HS	Harmonized System
ISI	Indian Standards Institution
ISO	International Organization for Standardization
LDC	least developed country
LMO	Living Modified Organisms
MOP	Margin of Preference
MFN	Most-favoured-nation
RoO	Rules of Origin
STI	Scheme of Testing and Inspection
UNCTAD	United Nations Conference on Trade and Development
UNCLOS	United Nations Convention on the Law of the Sea
WO	Wholly Originating
WTO	World Trade Organization

Executive summary

Following the WTO Hong Kong Ministerial Declaration of 2005, India granted duty free market access, called Duty Free Tariff Preference (DFTP), to all least developed countries (LDCs) in August 2008. The scheme, implemented in phases, has been fully operational since October 2012. The DFTP, which was amended in April 2015, provides zero duty and preferential market access to LDCs on more than 98% of India's tariff lines. At present a total of 29 LDCs are benefitting from this scheme.

This business guide explains the main features of the scheme in a reader friendly way. The objective is to raise the awareness of India's DFTP scheme amongst LDCs as even after almost seven years of implementation not all LDCs are availing the benefits. It demystifies the rules of origin criteria, which often create problems for small and medium-sized exporters from LDCs.

In addition, an exclusive section is dedicated to explain India's import regulations and requirements on standards. Since standards and regulatory requirements are becoming increasingly important in international trade, the section on standards and import regulations attempts to explain the provisions of some key Indian regulations pertaining to imports into India.

This business guide has been written in frequently asked questions (FAQ) format to help exporters and trade policy officials of beneficiary countries to better understand the key features of India's DFTP scheme. The objective is also to reach out to the Indian private sector, which has trade and investment relationships with LDCs and plays a critical role in the success of this very scheme.

Chapter 1 FAQs on India's Duty Free Tariff Preference to LDCs

1. What is India's Duty Free Tariff Preference (DFTP) scheme?

Following the WTO Hong Kong Ministerial Conference held in December 2005, India announced the Duty Free Tariff Preference (DFTP) scheme in April 2008, which was implemented on 13 August 2008 with official notification by the Government of India.

The objective of this scheme is to grant unilateral tariff preferences to products originating in LDCs and imported into India. The scheme is open to all LDCs (a total of 48, including 34 LDCs in Africa), designated as beneficiary countries (see Appendix II for a list of LDCs).

In April 2014, the Government of India made an amendment to the scheme, which further increased the coverage of tariff lines for zero duty and preferential market access into India. The number of tariff lines on the exclusion list was cut down from 326 to 97. As a result, 229 products were moved from the original 2008 exclusion list. The new Margin of Preference (MOP) list has 114 tariff lines instead of the earlier 468 (see Appendix IV for both lists). More than 350 tariff lines on the MOP list are now 100% duty free.

2. What is the current product coverage of the scheme?

The DFTP scheme provides duty free and preferential treatment to about 98% of India's tariff lines, up from the initial 85% when the scheme commenced in 2008.

To make the scheme more attractive to LDCs, and to African LDCs in particular, the Government amended the exclusion and Margin of Preference lists in 2014. As a consequence, the exclusion list was whittled down to 97 items and the MOP list was reduced to 114 tariff lines.

The major items on the exclusion list are vegetable products (including edible vegetables), certain roots and tubers, coffee, tea, spices, cereals and malt. Altogether, the 36 vegetable products on the list amount to a share of more than 37% of the total. The next important category includes prepared foodstuffs such as beverages, vinegar, spirits and prepared animal fodder. This category comprises 32 products, or a 33% share of the exclusion list. Other items on the list include base metals, live animals, mineral products, products of the chemical or allied industries, wood and textiles. Among these, base metals have the highest percentage share at 12.4% (see Appendix IV for details).

Whilst most products of export interest to LDCs are covered, the new scheme continues to exclude a number of products of key export interest to LDCs, especially those in Africa. These include milk and cream (with sugar), whole milk powder, some fruits and vegetables (e.g. apples and onions), processed cashew nuts, coffee, tea, some spices and oilseeds (e.g. linseed, sesame), wheat flour, beer, wine and spirits, tobacco and cigarettes, and copper and related products (e.g. bars, rods, cathodes, waste and scrap).

3. What are the preliminary requirements for LDCs to access DFTP benefits?

In order to qualify as a beneficiary country, an LDC wishing to adhere to the scheme is required to give a letter of intent (see Appendix I for format) to the Government of India stating that it wishes to be covered under the DFTP and that it will comply with the scheme's provisions. So far, letters of intent have been received from 29 LDCs (see Appendix III for a complete list). These countries have also submitted details of agencies authorized to issue certificates of origin.

4. Which steps do LDC exporters need to take in order to benefit from the DFTP scheme?

4.1. Check the product eligibility under India's DFTP scheme

LDC exporters first need to identify the tariff classification of the product according to India's custom tariff classification. The next step is to ascertain that the product is not mentioned either in the exclusion list or in the positive list for it to qualify to get duty-free market access in India.

4.2. Check the correct DFTP rate if product falls under the positive list

If the product falls under the positive list, the exporters need to check the correct applicable margin of preference on the applied most-favoured-nation (MFN) tariff rate. As per the amended DFTP scheme, there are 114 tariff lines at the eight/six digit level under the positive list.

4.3. Check the Rules of Origin criteria

LDC exporters need to ensure that the product concerned complies with the rules of origin requirement of India's DFTP scheme (see question below for more details on the rules of origin criteria).

4.4. Ensure compliance with Product Standards

The products exported into India must ensure compliance with domestic laws, acts, rules, orders, regulations, technical specifications, and environmental and safety norms as applicable to domestically produced goods. While the Bureau of Indian Standards (BIS) is the supreme standard setting and enforcing agency for manufactured products in India, India's Plants, Fruits and Seeds Order sets and regulates standards for both domestically produced and imported goods. In addition, imports of all edible/food products must comply with the quality and packaging requirements laid down in the Food Safety and Standards Act of India.

4.5. Prepare documentary evidence

The exporters must complete the certificate of origin form as prescribed in Attachment-A of India's DFTP scheme. In order to procure the certificate of origin, the exporters need to apply in writing to the relevant issuing authority requesting pre-exportation verification of the origin of the products. The exporters may declare all the details in Form-A to establish his/her claim for the certificate of origin.

5. Does the DFTP provide consultations and/or technical assistance?

The provision of technical assistance to LDCs is one of the key features of the DFTP. India has recognized that technical assistance should be demand rather than donor driven as only the wearer knows where the shoe pinches. This provision will allow LDCs to seek assistance from India on issues that cause them difficulties or put them at a disadvantage, thus enabling them to reap the benefits of India's expertise in matters pertaining to technical assistance.

6. Does this scheme have product and country graduation like some similar schemes?

Unlike various other similar schemes, India's DFTP does not contain any clauses on either product or country graduation. A particular beneficiary country can only be denied preference if it graduates from the LDC group.

7. What are Rules of Origin (RoO)?

Rules of origin are the criteria that determine the origin of a product for the purposes of international trade. Their importance derives from the fact that duties and restrictions often depend upon the source of imports. Rules of origin are used to determine whether imported products shall receive most-favoured-nation (MFN) treatment or preferential treatment in the importing country.

Two categories of originating goods are generally included in a typical RoO chapter of a Free Trade Agreement (FTA):

- **Category 1: Wholly originating/obtained goods (WO)** This applies to a good that does not contain any input from a country that is not a party to the FTA.
- **Category 2: Goods produced from non-originating inputs** This applies to a good that may incorporate some material from a country that is not a party to the FTA which would be sufficiently processed as part of the production process of that good to meet origin requirements. In order to obtain the status of originating good and avail benefits under the FTA, such goods must meet the origin criteria.

8. What are the origin-related requirements that LDCs must fulfil in order to qualify for tariff preferences under the DFTP?

To be eligible for tariff preferences under the DFTP-LDC scheme, a product must originate in the LDC as prescribed under the rules of origin. The products are classified under two categories, as described above.

Determining the origin of goods in Category 1 is easy, as they would typically include items such as raw or mineral products, animals, plants and plant products grown or harvested there. (This issue has been further detailed in Question 9). It is, however, much more difficult to determine the origin of goods in Category 2. (This issue has been further detailed in Questions 9 and 10).

Given the nature of goods produced by African LDCs, these rules may not hinder their exports to India as most of their products would qualify under the wholly produced category only. Even in the case of LDCs situated in other regions, the rules may not pose problems since those countries are unlikely to have substantial investments in manufacturing high-value or white goods which would require sourcing raw materials or inputs from other countries.

9. What products can be considered as wholly produced or obtained in the beneficiary country?

Within the meaning of Rule 3(a), the following shall be considered as wholly produced or obtained in the exporting beneficiary country:

- Raw or mineral products extracted from its territory;
- Plant and plant products, including agricultural, vegetable and forestry products grown or harvested there;
- Live animals born and raised there;
- Products obtained from animals;
- Products obtained by hunting, trapping, fishing or aquaculture conducted there;
- Fishery and other marine products taken from outside the country's territorial waters and Exclusive Economic Zone by vessels registered and flying the flag of the beneficiary country;

- Products processed and/or made on board factory ships exclusively from products referred to in the clause above;
- Scrap and waste derived from manufacturing or processing operations conducted there and fit only for disposal or for the recovery of raw materials;
- Used articles that can no longer perform their original purpose or cannot be restored or repaired, and are fit only for disposal or for the recovery of parts or raw materials;
- Products taken from the seabed, subsoil or ocean floor beyond its territory, provided that the beneficiary country has the rights to exploit that sea bed, subsoil or ocean floor in accordance with UNCLOS provisions.

10. Which products do not fall under the category of wholly produced or obtained and how can these products benefit from the scheme?

This applies to a good that may incorporate some material from a country that is not a beneficiary to the DFTP scheme. It means that products sourced from a non-beneficiary country must be sufficiently processed as part of the production process of that good to meet origin requirements. To obtain the status of originating good and be eligible for the benefits under the DFTP, such goods must meet the origin criteria.

The scheme prescribes that in order to qualify for preferential treatment, manufactured products should have gone through a change in tariff heading (CTH) at the six digit HS level between the imported raw materials and the finished products. In addition, the process should have generated a value added of 30% in the exporting country. This includes the cost of local profits for manufacturers and traders as well as the cost of local transportation.

11. What is the formula used to calculate local valued added content? How is the value of non-originating materials calculated?

For the purposes of calculating local value added content, one of the following formulae shall be applied:

(a) Local Value Added Content (X%) =

$$\frac{\text{FOB Price} - \text{value of non-originating materials}}{\text{FOB}^1 \text{ Price}} \times 100$$

(In order for a product to qualify as originating $X \geq 30\%$)

(b) Local Value Added Content (X%) =

$$\frac{\text{Ex-works value}^2 - \text{value of non-originating materials}}{\text{Ex-works value}} \times 100$$

(In order for a product to qualify as originating $X \geq 30\%$)

1 FOB means Freight on Board or Free on Board. It means the cost of movement of goods by airline or ship is borne by the seller. The remainder of the delivery expenses has to be met by the buyer.

2 All charges from the moment the goods leave the seller's factory or premises, such as delivery, distribution, and commission, are to be borne by the buyer.

The value of the non-originating materials used in the production of a product shall be:

- a) For materials, whose country of origin is other than the exporting beneficiary country or India, the CIF³ value; or
- b) For materials, the origin of which cannot be determined, the earliest price ascertained to have been paid in the territory of the exporting beneficiary country where the working or processing takes place, in accordance with the Agreement on Customs Valuation.

12. What does cumulation mean and does the DFTP scheme allow any regional cumulation?

The concept of accumulation/cumulation, sometimes called cumulative rules of origin, allows countries that are part of a preferential trade agreement to share production and jointly comply with the relevant rules of origin provisions. This means that a producer of one contracting party of a free trade zone is allowed to use input materials from another contracting party without losing the originating status of that input for the purpose of the applicable rules of origin. In other words, the concept of accumulation/cumulation or cumulative rules of origin allows products of one country of a free trade zone to be further processed, or added to, in another country of that zone as if they had originated in the latter country. India's DFTP scheme does not allow for regional cumulation amongst the beneficiary countries.

13. How are inputs from India used in the manufacturing of a final export product treated in the calculation of local valued added content?

While the scheme has no provision for regional cumulation, bilateral cumulation with India is allowed. If in the manufacturing of the final export product, the originating material from India is used as input, the value of the input shall be included in the calculation of the local value added content as it would be deemed to be originating in the exporting beneficiary country.

14. What types of operations are considered insufficient to confer originating status to a beneficiary country?

The following operations are in any event insufficient to confer originating status:

- Operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts and like operations);
- Simple operations such as the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting and cutting;
- Changes in packaging, and breaking up and assembly of consignments;
- Simple cutting, slicing and repackaging or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packaging operations;
- Affixing of marks, labels or other like distinguishing signs on products or their packaging;

³ CIF stands for Cost, Insurance and Freight. In Incoterms, it is a term of trade that requires the seller to arrange and pay for delivery of the goods to a port or place of import in the country of destination of the buyer. For the purpose of customs valuation, the CIF value is the price paid for the goods plus the cost of transportation, loading, unloading, handling, insurance, and associated costs incidental to delivery of the goods from the port or place of export in the country of export to the port or place of import in the country of destination.

- 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;
- Simple assembly of parts of products to constitute a complete product and/or disassembly of products into parts and/or packaging thereof;
- Slaughter of animals.

15. What are the conditions that must be fulfilled if an export consignment transits through one or more intermediate countries?

Where their transport involves transit through one or more intermediate countries with or without trans-shipment or temporary storage in such countries, export consignments will be allowed to proceed to their final destination provided that:

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

16. Is there a standard format that a beneficiary country can use for submitting a certificate of origin?

Yes, the DFTP agreement does contain a prescribed format for submitting a certificate of origin by the beneficiary country (see Appendix VI). This certificate must be on A4-sized paper and in English. It must include one original and three copies.

The certificate of origin issued by the issuing authority shall indicate the relevant rules and applicable percentage of local value added content in the relevant space provided. Each certificate of origin must bear a reference number separately given by each place or office of issuance. The issuing authority will keep the duplicate and give both the original and the two remaining copies to the exporter. The latter should forward the original copy together with the third copy to the importer, who should submit the original to the customs authority at the port or place of importation (India). The importer should keep the third copy while the exporter retains the fourth copy.

17. Does the authority that issues certificates of origin have an indicative format for seeking a declaration from exporters in the beneficiary country?

The DFTP scheme does indeed suggest such a format (called Form A, see Appendix VII). The manufacturer and/or the exporter of products that qualifies for preferential treatment can use it to apply for a pre-exportation verification of the origin of the products to be exported. The result of the verification, subject to review periodically or whenever appropriate, will be accepted as supporting evidence during the verification process. However, the pre-exportation verification may not apply to products whose origin can be easily verified.

While carrying out formalities for exporting products under preferential treatment, the exporter or his authorized representative must submit a written application for a certificate of origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of such a certificate.

18. How long is the certificate of origin valid? Can it be accepted even after the lapse of the period of validity?

The validity of the certificate of origin is 12 months from the date of its issuance. Hence, it must be submitted to the customs authority in the importing country (India) within that period.

Should the certificate of origin be submitted to the relevant authority of the importing country after its validity has expired, it can still be accepted if the failure to observe the time limit results from force majeure or other valid reasons beyond the control of the exporter. The relevant customs authority in India may accept such a certificate provided that the products were imported before its expiry date.

19. What are the provisions for cooperation, review and modification of the rules of origin?

The DFTP agreement's rules of origin require beneficiary countries to cooperate with the Government of India in order to specify the origin of inputs in the certificate of origin after the exporter has verified his declaration. The issuing authority in the beneficiary country will also assist the Government of India in post-importation verification if any such request is made. In addition, all these rules and the operational certification procedures can be reviewed and modified by the Government of India as and when considered necessary.

20. Can a certificate of origin be issued retroactively?

The certificate of origin must be issued by the relevant authority of the exporting country at the time of exportation, or within three working days from the date of shipment. However, in exceptional cases where a certificate of origin has not been issued within those time limits due to involuntary errors, omissions or other valid causes, it may be issued retroactively but no longer than 45 days from the date of shipment.

21. What options are available to exporters in the event of theft, loss or destruction of a certificate of origin?

In the event of theft, loss or destruction of a certificate of origin, the exporter may request the authority which issued it to provide a certified true copy of the original bearing the date of that document. This copy will cover the same period as the original. The exporter must provide a quadruplicate copy of the certificate to the issuing authority in India.

22. How and by whom are the documents verified?

The Customs Department of India is the agency authorized to verify all documents pertaining to the consignment. For the purpose of implementing the provisions of the DFTP's rules of origin, the following must be produced to the customs authority of India at the time of importation:

- A Through Bill of Lading issued in the exporting country;
- A certificate of origin issued by the relevant authority of the exporting beneficiary country;
- A copy of the original commercial invoice in respect of the product; and
- Supporting documents proving that other requirements of rules of origin have been complied with.

23. To whom does the beneficiary country notify the details of the certificate of origin issuing authority?

Each beneficiary country shall provide, by post and electronic mail, names and addresses of the officials authorized to sign the certificate of origin and also provide the original sets of their specimen signatures and specimens of official seals to the Central Board of Excise and Customs of the Government of India at the following address:

The Director (International Customs)
Central Board of Excise and Customs
Department of Revenue
Ministry of Finance
Government of India
Room No. 49, North Block
New Delhi 110001
INDIA
Telephone: +91 11 2309 3380 Fax +91 11 2309 3760
e-mail: diricd-cbec@nic.in

Chapter 2 India's import regulations and standards' requirement

24. What are India's general import policy requirements?

All imported goods are subject to the same domestic laws, acts, rules, orders, regulations, technical specifications, environmental and safety norms as are applicable to domestically produced goods.

All importers (with a few exceptions) are required to register with the Directorate General of Foreign Trade and obtain an importer-exporter code number to be able to import commercially. Since 2007, registration has been online, through application and provision of supporting documents such as a bank certificate and permanent income tax number.

25. Are import consignments subject to pre-shipment inspection?

Pre-shipment inspection for imports of certain goods has been mandatory since 2004. Goods subject to such inspections include unshredded metallic waste and scrap (since 2004), and shredded metallic waste and scrap (since 2009). The inspections aim to ensure that consignments do not contain arms, explosives or materials contaminated by radioactivity. Pre-shipment inspection certificates are issued by accredited certifying agencies located inside and outside India. Imports of certain types of second-hand and defective steel products, as well as textiles and clothing articles, are subject to pre-shipment inspection on the grounds of health and safety.

26. What are the procedures to be followed for customs valuation and clearance?

Determination of the value of imports should be based on the transaction value, i.e. the price actually paid or payable for the goods when sold for export to India, including any amount paid or payable for costs and services such as commissions and brokerage, royalties and license fees, transport and insurance costs, as well as handling charges. The calculation is based on the exchange rate in force when the bill of entry is presented to customs. For goods sold on high-seas sale contracts, the price paid by the last buyer constitutes the transaction value. The transaction value method may be rejected if reasonable doubt arises on the accuracy of the declared value.

27. What are the mandatory standards for imports of manufactured products into India?

The Bureau of Indian Standards (BIS) is the supreme standard-setting and enforcing agency for manufactured products in India. These standards, including mandatory quality requirements, apply uniformly to both domestic and imported goods. In order to comply with these requirements, all manufacturers/exporters who export goods to India must obtain a BIS license for affixing a standards mark on their product. The certification allows the licensees to use the popular ISI Mark, which has become synonymous with quality products for the Indian and neighbouring markets over the last 55 years or more.

28. What are the different types of licensing under BIS?

Although the scheme itself is voluntary in nature, the Government of India, in the public interest (for example public health and safety, security, infrastructure requirements, mass consumption) has enforced mandatory certification on various products through a number of Quality Control Orders issued from time to time under various government acts. A list of items that require mandatory certification can be found on the BIS website: <http://www.bis.org.in/cert/ProdUnManCert.asp>.

Under separate arrangements with statutory agencies, some products have been placed under special certification schemes of lot or batch inspection carried out by BIS inspecting officers. The majority of gas cylinders, regulators and valves are certified through such schemes.

For all other products, the manufacturer is permitted to self-certify products after ascertaining their conformity to the Standard for which they are licensed.

The BIS Product Certification Scheme is open to manufacturers in all countries without discrimination. Overseas applicants are also granted a licence to use the ISI Mark under a separately designed scheme. The procedure for granting and operating a BIS licence under the Foreign Manufacturers Certification Scheme (FMCS) is explained in Appendix VIII.

29. What are the mandatory standards for importing plants, fruits and seeds into India?

India's Plants, Fruits and Seeds Order sets and regulates standards for both domestically produced and imported goods. The order can be accessed at <http://agricoop.nic.in/documentreport.html>.

All primary agricultural products are subject to a biosafety and sanitary/phytosanitary import permit issued by the Department of Agriculture and Co-operation. In accordance with the WTO Agreement on the Application of Sanitary and Phytosanitary Measures, an import risk analysis will be conducted based on a number of scientific principles, including:

- The type of pests etc. known to be associated with the particular product in the exporting country;
- Organisms already established in India; and
- The potential impact of such organisms on India's international trade.

30. What requirements must exporters to India meet under the Food Safety and Standards Act?

Imports of all edible/food products (including tea) must comply with the quality and packaging requirements laid down in the Act. Compliance with these conditions must be ensured before the consignment can be cleared by customs authorities.

31. What is the minimum required shelf life for food products?

The minimum shelf life of imported edible/food products required by the Food Safety and Standards Act is 60% of the product's original shelf life.

The calculation of shelf life is based on the information provided on the label of the product with regard to the dates of manufacture and expiry. However, the requirement of a 60% shelf life stipulated in the paragraph above does not apply to re-imports for export purposes.

Re-imports for export purposes are subject to the following conditions:

- Re-imported edible/food products must meet the stipulated phytosanitary conditions;
- Importers must give an undertaking to customs that the goods are not sold on the domestic market; and
- Importers must submit a certificate to customs confirming that the goods have been re-exported.

32. What are the requirements for importing meat and meat products, including poultry, into India?

These products must comply with India's food safety standards with regard to manufacture, slaughter, packaging, labelling and quality, as well as the sanitary and hygienic requirements stipulated in the Food

Safety and Standards Act. These conditions must be fulfilled before customs clearance of the consignment.

Imports of meat, meat products and poultry are subject to a sanitary import permit issued by the Department of Animal Husbandry and Dairying.

33. What are the labelling requirements for imports of packaged products?

All pre-packaged commodities imported into India must carry the following information:

- Name and address of the importer;
- Generic or common name of the commodity;
- Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms must be declared by the importer.
- Month and year in which the commodity was manufactured, packed or imported;
- The maximum retail sale price at which the commodity may be sold to the ultimate consumer. This price shall include all taxes (local or otherwise), freight, transport charges, commission payable to dealers, as well as all charges towards advertising, delivery, packing, forwarding and the like.

Detailed rules on packaged commodities can be accessed from the website of the Department of Consumer Affairs (<http://fcamin.nic.in>).

34. What are the regulations concerning imports of beef and products containing beef?

Imports of all forms of beef, or products that contain beef, are prohibited in India. The shipping documents of the exporter of a consignment of commodities such as edible oils and processed or edible food products imported in bulk must state clearly that the consignment does not contain beef in any form.

35. How does India regulate imports of genetically modified organisms (GMOs) and living modified organisms (LMOs)?

These products are subject to various conditions. The import of GMOs/LMOs for the purposes of research and development (R&D), food, feed, processing in bulk and environmental release is governed by the provisions of the Environment Protection Act, which can be accessed from the website of the Ministry of Environment and Forests (<http://envfor.nic.in>).

The import of any food, feed, raw or processed, or any ingredient of a food product that contains genetically modified (GM) material used either for industrial production, environmental release, or field application is allowed only with the approval of the Genetic Engineering Appraisal Committee set up by the Ministry of Environment and Forests (details on GEAC can be accessed from the Ministry's website http://www.envfor.nic.in/divisions/csurv/geac/geac_home.html).

Institutes or companies wishing to import genetically modified material for R&D purposes should submit their proposals to the Review Committee for Genetic Modification under the Department of Biotechnology.

For further information, see [customs-manual-2012\(8\).pdf](#) available online.

36. How are imports of textiles and textile articles regulated?

Imports of textiles and textile articles are permitted if they do not contain any hazardous dyes whose handling, production, carriage or use is prohibited under the Environment Protection Act.

Imports of woollen textiles and woollen blended fabrics should display markings or selvage descriptions indicating the composition of fibre blends.

Import consignments of these items must be accompanied by a pre-shipment certificate from a testing laboratory accredited to the national accreditation agency of the country of origin. In cases where such certificates are not available, the consignment will be cleared after a sample of the imported consignment has been tested and certified by an agency of the Textiles Committee (<http://textilescommittee.nic.in>).

Appendix I Letter of intent

(Indicative Sample)

To

Department of Commerce

Government of India

New Delhi

This is with reference to India's Duty Free Tariff Preference Scheme for least developed countries (LDCs) which prescribes that in order to enjoy the tariff preference under this Scheme the individual LDC member is required to give a Letter of Intent to the Government of India for becoming a Beneficiary Country.

Pursuant to Article 15 of the Scheme the Government of _____ (name of the beneficiary country) submits this Letter of Intent for being covered under this Scheme.

The Government of _____ (name of the beneficiary country) also undertakes that it would comply with the provisions of the Duty Free Tariff Preference Scheme for Least Developed Countries.

(Seal of the Government of the beneficiary country)

Date:

Place:

Appendix II List of LDCs covered under DFTP scheme

S.No.	Country	S.No.	Country
AFRICA			
S.No.	Country	S.No.	Country
1	Angola	18	Madagascar
2	Benin	19	Malawi
3	Burkina Faso	20	Mali
4	Burundi	21	Mauritania
5	Central African Republic (the)	22	Mozambique
6	Chad	23	Niger (the)
7	Comoros (the)	24	Rwanda
8	Democratic Republic of the Congo (the)	25	Sao Tome and Principe
9	Djibouti	26	Senegal
10	Equatorial Guinea	27	Sierra Leone
11	Eritrea	28	Somalia
12	Ethiopia	29	Sudan (the)
13	Guinea	30	Togo
14	Guinea-Bissau	31	Uganda
15	Gambia (the)	32	United Republic of Tanzania (the)
16	Lesotho	33	Zambia
17	Liberia		
ASIA			
34	Afghanistan	41	Myanmar
35	Bangladesh	42	Nepal
36	Bhutan	43	Samoa
37	Cambodia	44	Solomon Islands
38	Timor-Leste	45	Tuvalu
39	Kiribati	46	Vanuatu
40	Lao People's Democratic Republic	47	Yemen
AMERICAs			
48	Haiti		

Appendix III Date of LDCs joining the DFTP scheme

S. No	Name of the Country	Notification No.	Date
1	Cambodia	96/2008-Customs	13 th August, 2008
2	United Republic of Tanzania (the)	96/2008-Customs	13 th August, 2008
3	Ethiopia	99/2008-Customs	28 th August, 2008
4	Mozambique	99/2008-Customs	28 th August, 2008
5	Samoa	99/2008-Customs	28 th August, 2008
6	Malawi	99/2008-Customs	28 th August, 2008
7	Lao People's Democratic Republic	99/2008-Customs	28 th August, 2008
8	Uganda	113/2008-Customs	31 st October, 2008
9	Rwanda	113/2008-Customs	31 st October, 2008
10	Madagascar	113/2008-Customs	31 st October, 2008
11	Benin	7/2009-Customs	19 th January, 2009
12	Myanmar	7/2009-Customs	19 th January, 2009
13	Eritrea	7/2009-Customs	19 th January, 2009
14	Burkina Faso	24/2009-Customs	20 th March, 2009
15	Gambia (the)	24/2009-Customs	20 th March, 2009
16	Sudan (the)	45/2009-Customs	4 th May, 2009
17	Senegal	59 /2009-Customs	9 th June, 2009
18	Lesotho	86 /2009-Customs	6 th August, 2009
19	Mali	86 /2009-Customs	6 th August, 2009
20	Somalia	63 /2010-Customs	13 th May, 2010
21	Bangladesh	64/2010-Customs	14 th May, 2010
22	Burundi	64/2010-Customs	15 th May, 2010
23	Timor-Leste	67/2010-Customs	8 th June, 2010
24	Zambia	67/2010-Customs	8 th June, 2010
25	Central African Republic (the)	121/2010-Customs	1 st December, 2010
26	Afghanistan	45/2011-Customs	1 st June, 2011
27	Comoros (the)	Dep. of Commerce Document	1 st January, 2012
28	Liberia	Dep. of Commerce Document	1 st January, 2012
29	Yemen	19/2013-Customs	2 nd April, 2013

Note: Maldives graduated from its LDC status in 2011 and was therefore dropped from the DFTP Scheme.

Appendix IV Revised positive and exclusion lists of products based on the amendment made in April 2014

A. Positive list of products eligible for preference over applied tariff

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)	(5)
1	06031100	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: fresh: roses	All goods	25%
2	06031200	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: fresh: carnations	All goods	25%
3	06031300	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: fresh: orchids	All goods	25%
4	06031400	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: fresh: chrysanthemums	All goods	25%
5	06031500	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: fresh: lilies (Lilium spp.)	All goods	25%
6	06031900	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: fresh: other	All goods	25%
7	06039000	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, for bouquets or for ornamental purposes	All goods	25%
8	07020000	Tomatoes, fresh or chilled	All goods	25%
9	07131000	Dried, shelled peas "Pisum sativum", whether or not skinned or split	All goods	10%
10	08011100	Desiccated coconuts	All goods	14%
11	08021200	Fresh or dried almonds, shelled and peeled	All goods	25%
12	08023100	Fresh or dried walnuts in shell	All goods	25%
13	08023200	Fresh or dried walnuts, shelled and peeled	All goods	25%
14	08029000	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, walnuts, chestnuts "Castania spp.", pistachios and macadamia nuts)	Betel Nuts	60%
15	080450	Fresh or dried guavas, mangoes and mangosteens	All goods	15%
16	08051000	Fresh or dried oranges	All goods	10%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
17	08061000	Fresh grapes	All goods	10%
18	080620	Dried grapes	All goods	10%
19	08131000	Dried apricots	All goods	20%
20	081340	Dried peaches, pears, papaws "papayas", tamarinds and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit, grapes apricots, prunes and apples, unmixed)	All goods	10%
21	090411	Pepper of the genus Piper, neither crushed nor ground	All goods	15%
22	09041200	Pepper of the genus Piper, crushed or ground	All goods	15%
23	090421	Fruits of the genus Capsicum or of the genus Pimenta, dried, neither crushed nor ground	All goods	15%
24	090422	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	All goods	15%
25	090611	Cinnamon "Cinnamomum zeylanicum Blume" (excl. crushed and ground)	All goods	15%
26	091011	Ginger, neither crushed nor ground	All goods	15%
27	091012	Ginger, crushed or ground	All goods	15%
28	091030	Turmeric "curcuma"	All goods	15%
29	09109100	Mixtures of different types of spices	All goods	15%
30	091099	Spices (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma" and mixtures of various types of spices)	All goods	15%
31	15071000	Crude soya-bean oil, whether or not degummed	All goods	50%
32	15111000	Crude palm oil	All goods	50%
33	151190	Palm oil and its fractions, whether or not refined (excl. chemically modified and crude)	All Goods	50%
34	151491	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ " and mustard oil, crude	All goods	50%
35	151550	Sesame oil and its fractions, whether or not refined, but not chemically modified	All goods	50%
36	151590	Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor and sesame oil)	All goods	50%
37	170113	Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydral	All goods	50%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
		microcrystals (see subheading note 2.)		
38	170114	Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)	All goods	50%
39	17019100	Refined cane or beet sugar, containing added flavouring or colouring, in solid form	All goods	50%
40	170199	Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring and raw sugar)	All goods	50%
41	18010000	Cocoa beans, whole or broken, raw or roasted	All goods	29%
42	20091900	Orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, frozen, and of a Brix value \leq 20 at 20 °C)	All goods	60%
43	20095000	Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	All goods	60%
44	320649	Inorganic or mineral colouring matter, n.e.s.; preparations based on inorganic or mineral colouring matter of a kind used for colouring any material or produce colorant preparations, n.e.s. (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215 and inorganic products of a kind used as liminophores)	All goods	50%
45	330119	Essential oils of citrus fruit, whether or not terpeneless, incl. concretes and absolutes (excl. those of sweet and bitter orange and lemon)	All goods	50%
46	330300	Perfumes and toilet waters (excl. aftershave lotions, personal deodorants and hair lotions)	All goods	60%
47	330610	Dentifrices, incl. those used by dental practitioners	All Goods	60%
48	33074100	"Agarbatti" and other odoriferous preparations which operate by burning	All goods	60%
49	340119	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)	All goods	50%
50	391590	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride)	All goods	50%
51	39173100	Flexible tubes, pipes and hoses, and fittings therefor, of plastics, burst pressure \geq 27,6 MPa	All goods	60%
52	39174000	Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses	All goods	50%
53	391810	Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of \geq 45 cm,	All goods	50%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
		consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride		
54	391890	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of ≥ 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride)	All goods	50%
55	39191000	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls ≤ 20 cm wide	All goods	50%
56	391990	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918)	All goods	50%
57	392010	Plates, sheets, film, foil and strip, of non-cellular plastics, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	All goods	50%
58	392020	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	All goods	50%
59	392030	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	All goods	50%
60	392051	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	All goods	50%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
61	392059	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	All goods	50%
62	392069	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	All goods	10%
63	392099	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	All goods	10%
64	39211100	Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	All goods	50%
65	39211200	Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	All goods	50%
66	392113	Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	All goods	50%
67	392190	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)	All goods	50%
68	392310	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics	All goods	50%
69	39232100	Sacks and bags, incl. cones, of polymers of ethylene	All goods	50%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
70	392329	Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene)	All goods	50%
71	392330	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics	All goods	50%
72	392350	Stoppers, lids, caps and other closures, of plastics	All goods	50%
73	392390	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures)	All goods	50%
74	392490	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)	All goods	50%
75	392610	Office or school supplies, of plastics, n.e.s.	All goods	50%
76	392620	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts	All goods	50%
77	392690	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s.	All goods	50%
78	40012100	Smoked sheets of natural rubber	All goods	20%
79	40012200	Technically specified natural rubber "TSNR"	All goods	20%
80	400129	Natural rubber in primary forms or in plates, sheets or strip (excl. smoked sheets, technically specified natural rubber "TSNR" and natural rubber latex, whether or not prevulcanised)	All goods	20%
81	400700	Vulcanised rubber thread and cord (excl. unimped single thread with a diameter of > 5 mm and textiles combined with rubber thread, e.g. textile-covered thread and cord)	All goods	50%
82	400821	Plates, sheets and strip, of non-cellular rubber	All goods	50%
83	401699	Articles of vulcanised rubber (excl. hard rubber), n.e.s.	All goods	14%
84	520100	Cotton, neither carded nor combed	All goods	50%
85	610329	Men's or boys' ensembles of textile materials (excl. wool, fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)	All goods	60%
86	61044200	Women's or girls' dresses of cotton, knitted or crocheted (excl. petticoats)	All goods	50%
87	61045200	Women's or girls' skirts and divided skirts of cotton, knitted or crocheted (excl. petticoats)	All goods	50%
88	61046200	Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)	All goods	50%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
89	610510	Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	All goods	50%
90	61082100	Women's or girls' briefs and panties of cotton, knitted or crocheted	All goods	60%
91	610990	T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. cotton)	All goods	50%
92	611030	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. wadded waistcoats)	All goods	50%
93	611190	Babies' garments and clothing accessories of textile materials, knitted or crocheted (excl. of cotton or synthetic fibres, and hats)	All goods	60%
94	620339	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, and wind-jackets and similar articles)	All goods	60%
95	62034200	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton (excl. knitted or crocheted, underpants and swimwear)	All goods	60%
96	620349	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, underpants and swimwear)	All goods	60%
97	62052000	Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)	All goods	50%
98	62053000	Men's or boys' shirts of man-made fibres (excl. knitted or crocheted, nightshirts, singlets and other vests)	All goods	50%
99	620590	Men's or boys' shirts of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, nightshirts, singlets and other vests)	All goods	50%
100	62082200	Women's or girls' nightdresses and pyjamas of man-made fibres (excl. knitted or crocheted, vests and negligés)	All goods	50%
101	62105000	Women's or girls' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6202,11 to 6202,19, and babies' garments and clothing accessories)	All goods	60%
102	62113200	Men's or boys' track suits and other garments, n.e.s. of cotton (excl. knitted or crocheted)	All goods	60%
103	62121000	Brassieres of all types of textile materials, whether or not elasticated, incl. knitted or crocheted	All goods	60%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
104	640110	Waterproof footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)	All goods	60%
105	640199	Waterproof footwear covering neither the ankle nor the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. covering the ankle but not the knee, footwear incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached and sports and toy footwear)	All goods	60%
106	64031910	Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached): With outer soles of leather	All goods	50%
107	64031920	Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached): With outer soles of rubber	All goods	50%
108	640411	Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	All goods	60%
109	64052000	Footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, orthopaedic footwear and toy footwear)	All goods	60%
110	70132800	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018): stemware drinking glasses, other than of glass-ceramics: other	All goods	10%
111	850110	Motors of an output <= 37,5 W	All goods	10%
112	850440	Static converters	All goods	50%

S. No.	HS Code	Product label	Description	Extent of tariff concession (percentage of applied rate of duty)
113	85287100	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus: reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: not designed to incorporate a video display or screen	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus (satellite receivers)	50%
114	852872	Reception apparatus for television, colour, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen	Colour reception apparatus for television whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	50%

B. Exclusion list of products (no tariff concession given, MFN duty to apply)

S.No.	HS Code	Product Label	Description
(1)	(2)	(3)	(3)
1	02071300	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus	All goods
2	02071400	Frozen cuts and edible offal of fowls of the species Gallus domesticus	All goods
3	040210	Milk and cream in solid forms, of a fat content by weight of $\leq 1,5\%$	All goods
4	040229	Milk and cream in solid forms, of a fat content by weight of $> 1,5\%$, sweetened	Whole Milk Powder
5	04059010	Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter): Butter oil	All goods
6	04059020	Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter): Ghee	All goods
7	04069000	Cheese (excl. fresh cheese, incl. whey cheese, not fermented, curd, processed cheese, blue-veined cheese, and grated or powdered cheese)	All goods
8	070310	Fresh or chilled onions and shallots	All goods
9	080132	Fresh or dried cashew nuts, shelled	All goods
10	080310	Fresh or dried plantains	All goods
11	080390	Fresh or dried bananas (excl. plantains)	All goods
12	08071900	Fresh melons (excl. watermelons)	All goods
13	08081000	Fresh apples	All goods

S.No.	HS Code	Product Label	Description
14	080830	Fresh pears	All goods
15	080840	Fresh quinces	All goods
16	090111	Coffee (excl. roasted and decaffeinated)	All goods
17	090210	Green tea in immediate packings of <= 3 kg	All goods
18	090220	Green tea in immediate packings of > 3 kg	All goods
19	090230	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg	All goods
20	090240	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	All goods
21	09051000	Vanilla, neither crushed nor ground (detailed label not available)	All goods
22	09052000	Vanilla, crushed or ground (detailed label not available)	All goods
23	090831	Cardamoms, neither crushed nor ground	All goods
24	090832	Cardamoms, crushed or ground	All goods
25	090921		All goods
26	09092200	Coriander seeds, crushed or ground (detailed label not available)	All goods
27	090931	Cumin seeds, neither crushed nor ground	All goods
28	09093200	Cumin seeds, crushed or ground (detailed label not available)	All goods
29	10011100	Durum wheat seed for sowing (detailed label not available)	All goods
30	10011900	Durum wheat (excl. seed for sowing) (detailed label not available)	All goods
31	10019100	Seed of wheat and meslin (excl. durum wheat)	All goods
32	100199	Wheat and meslin (excl. seed for sowing, and durum wheat)	All goods
33	10051000	Maize seed	All goods
34	100630	Semi-milled or wholly milled rice, whether or not polished or glazed	All goods
35	11010000	Wheat or meslin flour	All goods
36	11031300	Groats and meal of maize "corn"	All goods
37	120241	Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	All goods
38	120242	Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	All goods
39	12030000	Copra	All goods
40	120400	Linseed, whether or not broken	All goods
41	120740	Sesamum seeds, whether or not broken	All goods
42	120799	Oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, cotton, sesamum, mustard and poppy seeds)	All goods
43	14011000	Bamboos	All goods
44	22030000	Beer made from malt	All goods
45	22041000	Sparkling wine of fresh grapes	All goods
46	220421	Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)	All goods

S.No.	HS Code	Product Label	Description
47	220429	Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 2 l (excl. sparkling wine)	All goods
48	22043000	Grape must, of an actual alcoholic strength of > 0,5% vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	All goods
49	22051000	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of <= 2 l	All goods
50	22059000	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of > 2 l	All goods
51	22060000	Cider, perry, mead and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, n.e.s. (excl. beer, wine or fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	All goods
52	220710	Undenatured ethyl alcohol, of actual alcoholic strength of >= 80%	All goods
53	220820	Spirits obtained by distilling grape wine or grape marc	All goods
54	220830	Whiskies	All goods
55	220840	Rum and other spirits obtained by distilling fermented sugar-cane products	All goods
56	220850	Gin and Geneva	All goods
57	220860	Vodka	All goods
58	220870	Liqueurs and cordials	All goods
59	220890	Ethyl alcohol of an alcoholic strength of < 80% vol, not denatured; spirits and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages, spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, vodka, liqueurs and cordials)	All goods
60	230500	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	All goods
61	230620	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed	All goods
62	230630	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds	All goods
63	230650	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra	All goods
64	230690	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, or from the extraction of soya-bean oil or groundnut oil)	All goods
65	230990	Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	All goods
66	240110	Tobacco, unstemmed or unstripped	All goods
67	240120	Tobacco, partly or wholly stemmed or stripped, otherwise unmanufactured	All goods
68	24013000	Tobacco refuse	All goods
69	240210	Cigars, cheroots and cigarillos containing tobacco	All goods
70	240220	Cigarettes, containing tobacco	All goods

S.No.	HS Code	Product Label	Description
71	240290	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	All goods
72	240311	Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)	All goods
73	240319	Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water-pipe tobacco containing tobacco)	All goods
74	24039100	Tobacco, "homogenized" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust	All goods
75	240399	Chewing tobacco, snuff and other manufactured tobacco and manufactured tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences)	All goods
76	25151100	Marble and travertine, crude or roughly trimmed	All goods
77	251512	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape	All goods
78	25221000	Quicklime	All goods
79	271019	Other petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils	All goods
80	350691	Adhesives based on polymers of heading 3901 to 3913 or on rubber (excl. products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of <= 1 kg)	All goods
81	381220	Compound plasticisers for rubber or plastics, n.e.s.	All goods
82	46021100	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46 01; articles of loofah: of vegetable material: of bamboo	All goods
83	46021200	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46 01; articles of loofah: of vegetable material: of rattan	All goods
84	482190	Paper or paperboard labels of all kinds, non-printed	All goods
85	500300	Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock	All goods
86	722220	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished	All goods
87	722240	Angles, shapes and sections of stainless steel, n.e.s.	All goods
88	722850	Bars and rods of alloy steel other than stainless, not further worked than cold-formed or cold-finished (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	All goods
89	722860	Bars and rods of alloy steel other than stainless, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s. (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	All goods
90	722870	Angles, shapes and sections of alloy steel other than stainless, n.e.s.	All goods
91	74031100	Copper, refined, in the form of cathodes and sections of cathodes	All goods

S.No.	HS Code	Product Label	Description
92	74031200	Copper, refined, in the form of wire-bars	All goods
93	74031300	Copper, refined, in the form of billets	All goods
94	740400	Waste and scrap, of copper (excl. ingots or other similar unwrought shapes, of remelted copper waste and scrap, ashes and residues containing copper, and waste and scrap of primary cells, primary batteries and electric accumulators)	All goods
95	740710	Bars, rods and profiles, of refined copper, n.e.s.	All goods
96	740811	Wire of refined copper, with a maximum cross-sectional dimension of > 6 mm	All goods
97	740819	Wire of refined copper, with a maximum cross-sectional dimension of <= 6 mm	All goods

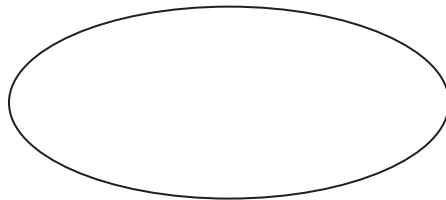
**Appendix V Format for furnishing details of agency/officers
authorized to issue Certificate of Origin under
India's DFTP scheme**

I. Name and address of the Agency/Authority:

II. Names and specimen signatures of officers:

Names and designation of officers	Specimen signatures
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

III. Impression of the Official Seal of the Agency/Authority:



Appendix VI Format for issuance of Certificate of Origin (Attachment – A to the Rules of Origin)

1. Goods consigned from: (Exporter's Business Name, Address, Country)			Reference No. DFTP-LDC Scheme (Combined declaration and certificate) Issued in..... (Country) (See notes overleaf)		
2. Goods consigned to: (Consignee's Name, Address, Country)			4. For Official Use		
3. Means of transport and route (as far as known)					
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 invoice
11. 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 DFTP-LDC Scheme. (Importing Country) Place and date, signature of the authorized signatory			12. 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.		

Overleaf notes to Certificate of Origin

Entries to be made in Box 8

1. Preferably products must be wholly produced or obtained in the exporting beneficiary country in accordance with Rule 4 of the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 or where not wholly produced or obtained in the exporting beneficiary country they must be eligible under Rule 5 of the said rules.
2. For products wholly produced or obtained – enter the letter 'A' in box 8.
3. For products not wholly produced or obtained –
 - i) Enter the letter 'B' in box 8 for products, which meet the origin criteria according to Rule 5 of the aforesaid rules. Entry of letter 'B' shall be followed by the percentage of local value added content, as calculated under clause (a) or clause (b) of sub-rule (2) of Rule 5 of the said rules: [Example B (---) percent.].

- ii) Enter letter 'C' in box 8 for products, which meet the origin criteria according to Rule 5, read with Rule 7 of the aforesaid rules, Entry of letter 'C' shall be followed by the percentage of local value added content, as calculated under clause (a) or clause (b) of sub-rule (2) of Rule 5, read with Rule 7 of the said rules: [Example 'C' (Local – per cent .; Indian: --- per cent.; Total: ---- per cent.)].

Appendix VII Form-A: Indicative format for seeking declaration from exporters by issuing authority of Certificate of Origin in beneficiary country

1. Name and address of the exporter/manufacturer:
2. Registration number:
3. Country of origin:
4. Export product – general information:

(All cost and price figures are to be shown in US Dollars (\$))

S.No.	Description of the Product	Model/Brand	HS Code	FOB/Ex-works Value

5. Product-wise material cost information: To be furnished for each product listed in Point (4) above

A	B	C	D	E	F	G	H
S.No.	Description of component, materials, inputs, parts or produce	Quantity and Unit	Unit Value	Total Value	HS Code (at six digit level)	Supplier's name and address	Country of Origin of the component, materials, inputs, parts or produce

In column H, please enter the Country of Origin in terms of the Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015 as one of the following:-

- i) India
- ii) The beneficiary country of the issuing authority
- iii) Non-originating materials used in production

6. Calculation

(i) Value of non-originating materials used in production as a percentage of FOB/ ex-works value:_____

(ii) Value of originating materials as a percentage of FOB/ ex-works value:_____

DECLARATION

I declare that the information provided by me as above is true and correct.

I will permit, as and when required, inspection of our factory/products and undertake to maintain up-to-date costing records.

Signature, Name and Designation of the signatory:

FOR OFFICIAL USE

The particulars given above have been checked, verified by the records maintained by the applicant and found to be correct. On the strength of this evidence, the applicant is eligible to claim that the products have originated from _____ as shown in serial number 3 above in terms of the provisions of Customs Tariff (Determination of Origin of Products under the Duty Free Tariff Preference Scheme for Least Developed Countries) Rules, 2015.

Place and Date:

Signature and Name of the Competent Authority with Official Seal:

Appendix VIII Procedure for grant and operation of BIS licence under Foreign Manufacturers Certification Scheme (FMCS)

CERTIFICATION SCHEME FOR FOREIGN MANUFACTURERS

(http://www.bis.org.in/cert/prod_cert_scheme.asp)

Application Form

Brief Certification Procedure

Agreement for the Grant of BIS Licence

(HTML FORMAT) (MS WORD FORMAT) (PDF FORMAT)

List of documents to be submitted along with application form

0. General

0.1 Bureau of Indian Standards (BIS) has been operating a product certification scheme for foreign manufacturers (FMCS). In this scheme, a licence to use the Certification Mark of the Bureau of Indian Standards, called the Standard Mark, can be granted by BIS for any product against an Indian Standard, which is amenable to certification.

0.2 The BIS licence is granted in accordance with Regulation 3 and Regulation 4 of the BIS (Certification) Regulations, 1988. The BIS licence is granted indicating the location as the manufacturing address at which the manufacturing takes place, the final product is tested as per the relevant Indian Standards and the conforming product is applied with the BIS Standard Mark.

0.3 The liability of non-conformance of the Standard Marked product, if any, solely rests with the manufacturer. The role of the Bureau, as the third party certification agency, is limited to supplementing information to consumers that the product has been manufactured under a well-defined system of inspection and testing to establish its conformity to the corresponding Indian Standard. For this purpose, the definition of 'manufacturer', as given in 0.4 below, shall apply.

0.4 'Manufacturer' means a business enterprise engaged in the manufacture of any article or process, situated at a stated location or locations, that carries out and controls such stages in the manufacture, assessment, handling or storage of a product, that enables it to accept responsibility for continued compliance of the product with the relevant Indian Standard and undertakes all obligations in that connection, with regard to the granting of a BIS licence to a foreign manufacturer, under the Scheme.

0.5. Through its surveillance operations, BIS maintains a close vigil on the quality of products certified.

1. Application form, checklist and application fee

1.1 Those wishing to obtain a BIS licence should send to BIS a completed application form together with the requisite application fee (Schedule of Fee Structure). A separate application is required to be submitted for each product/Indian Standard. At the time of submission of the application, the documents itemized in the checklist should also be attached.

1.2 It would be in the interest of the applicant, for expeditious processing of the application, to submit the application only if the applicant satisfies the following conditions:

- a) Complete manufacturing facilities for the product are available in-house in the applicant's factory at the address indicated on the application form (otherwise, details of alternative arrangements made are to be provided).
- b) Complete testing facilities for the product in accordance with the relevant Indian Standard are available in-house at the applicant's factory at the address indicated on the application form (otherwise, details of alternative arrangements made are to be provided).
- c) Competent testing personnel are permanently employed, who understand the requirements of the relevant Indian Standards and are competent to carry out tests for various characteristics as per the test methods prescribed in the relevant Indian Standards.
- d) The product conforms to the relevant Indian Standard (assessed after testing a sample of the product in the applicant's in-house laboratory or in an accredited independent laboratory for all the requirements as per the relevant Indian Standard) and a copy of the test report(s), so generated, is(are) attached to the application.
- e) The applicant agrees to comply with the requirements laid down in a document called the Scheme of Testing & Inspection (STI). This STI (which is different for different Indian Standards) includes the frequency of inspection and testing for various characteristics of the Indian Standard, which, as part of process control, are required to be carried out by the licensee after the granting of the BIS licence and appropriate records maintained. Copies of STIs are available from BIS and can be obtained at any time on request including at the time of submission, when recording the application or during the visits by BIS inspecting officers.
- f) The applicant undertakes to pay the requisite fee to BIS.

1.3 The foreign manufacturer shall set up a liaison or branch office located in India with the permission of the Reserve Bank of India, which shall meet all liabilities with respect to the BIS Act, Rules and Regulations for the purpose of the BIS licence. The requirement to set up an office in India shall not apply if the foreign manufacturer nominates a legally appointed agent, located in India, who declares his consent to be responsible for compliance with the provisions of the BIS Act, 1986.

In case of any change of address of such a liaison/branch office or of its legally appointed Indian agent, the foreign manufacturer is required to obtain prior consent from BIS in that regard before effecting such a change of address. The foreign manufacturer shall submit an undertaking to BIS that all the liabilities with respect to ensuring compliance with the BIS Act, Rules and Regulations framed thereunder; and the terms and conditions of the licence, shall be met through their liaison/branch office or their legally appointed agent, located in India. The nomination of the legally appointed authorized agent in India by the foreign manufacturer is to be given in the prescribed format.

2. Preliminary inspection

2.1 The application submitted by the applicant to BIS will be scrutinized and if found to be complete in all respects, it will be recorded. If, on scrutiny, the application is found to be incomplete, the applicant will be informed accordingly.

2.2 After recording the application, a preliminary inspection shall be carried out at the applicant's manufacturing and testing address(es) by BIS inspecting officer(s) or its agent.

2.3 The cost of the preliminary inspection by BIS shall be borne by the applicant and shall include the cost to BIS of the amount of days spent by BIS officer(s), the expenditure towards travel, stay and per diem, as applicable for the BIS officer(s) as per the relevant norms of the Bureau.

2.4 In case the preliminary inspection is carried out by a BIS agent, the fees shall be arranged directly between the applicant and the agent. The applicant shall make early arrangements for inspection, including facilitating the issuance of a visa to the inspecting officer(s).

2.5 During the preliminary inspection, the competence of the applicant will be checked in respect of:

- a) Availability of requisite in-house manufacturing and testing facilities as per the relevant Indian Standard(s);
- b) Competence of permanently employed testing personnel; and
- c) Conformity of the product sample(s) to the relevant requirements of the Indian Standard, when checked in the applicant's factory during the preliminary inspection.

2.6 Sample(s) shall be provided for independent testing, which the applicant has to deposit with the laboratory indicated by the BIS inspecting officer(s) or its agent. The cost of testing of the sample(s) shall be borne by the applicant. The discretion to choose the laboratory shall rest solely with BIS.

3. Granting of the licence

3.1 A BIS licence is granted in accordance with Regulation 4 of the BIS (Certification) Regulations, 1988, and is granted to an applicant if:

- a) The results of the preliminary inspection carried out by BIS officer(s) (see 2.5) are satisfactory;
- b) The sample(s) drawn during the preliminary inspection for independent testing conform to all the requirements of the relevant Indian Standard(s);
- c) The applicant agrees to comply with requirements given in the relevant STI;
- d) The applicant agrees to pay the annual minimum marking fee and the licence fee to BIS;
- e) The applicant agrees to enter into an Agreement with BIS for due compliance of the terms and conditions of the licence as given in Regulation 5 of the BIS (Certification) Regulations, 1988.

3.2 Immediately after being granted a BIS licence, the licensee shall pay the annual minimum marking fee and annual licence fee to BIS. Subsequently, the licensee is required to pay the marking fee quarterly, calculated on the production covered under the Standard Mark during the quarter, as per the accepted marking fee rates.

3.3 The BIS licence, so granted, shall be valid for one year.

4. Agreement with BIS

4.1 The applicant shall enter into an Agreement with BIS for due compliance of the terms and conditions of the licence, as given in the BIS (Certification) Regulations, 1988. The Agreement between BIS and the licensee/manufacture shall include the provision of fees, nomination, rights and responsibilities of the licensee, determination/termination, indemnity, performance bank guarantee, non-renewal and cancellation of the licence, etc.

5. Operation of licence and surveillance inspections

5.1 Surveillance inspections, as per the provisions given in the BIS (Certification) Regulations, 1988, shall be carried out by BIS or its agent to assess the performance of operation of the licence by the foreign BIS licensee. The cost of inspection by BIS shall be borne by the licensee, which shall include the cost to BIS of the number of days spent by BIS officer(s), the expenditure towards travel, stay and per diem, as applicable for BIS officer(s) deputed for the surveillance inspection as per the BIS (Terms and Conditions of Service of Employees) Regulations, 2007.

5.2 If inspection is carried out by an Agent of BIS, the fees shall be arranged directly between the licensee and the Agent.

5.3 Sample(s) shall also be drawn during the surveillance inspection for independent testing by BIS at its own laboratory or a BIS-approved laboratory for ascertaining conformance of the product to the relevant

Indian Standard. The cost of testing the sample(s) shall be borne by BIS. However, in cases where the cost of testing is high, the testing charges shall be borne by the licensee. The decision in this regard shall rest solely with BIS. Furthermore, the discretion of choosing an independent laboratory shall also rest solely with BIS.

5.4 Samples shall also be taken by BIS from the market during the operation of the licence. The cost of market samples, thus taken, shall be borne by BIS. The cost of testing of the sample(s) shall be borne by BIS. However, in cases where the cost of testing is high, the testing charges shall be borne by the licensee. The decision in this regard shall rest solely with BIS.

6. Consumer complaints

6.1 Whenever a complaint is received against a Standard Marked product of the licensee, the licensee shall carry out an investigation as per IS/ISO 10002 and take appropriate action to redress the complaint, which may include repair or free replacement of the product. If the complainant is not satisfied with the redress and lodges a complaint with BIS, then BIS will carry out an investigation and its findings and the redress so decided by BIS shall be binding on the licensee.

6.2 In the event of any damage caused by products bearing the Standard Mark, or a claim being filed by the consumer against the BIS Standard Mark, the entire liability arising out of such non-conforming products shall be with the licensee and BIS shall not, in any manner, be responsible in such cases.

7. Renewal of licence

7.1 The initial validity period of the licence is one year. The licence may be renewed for a further period of one year or two years subject to its satisfactory operation, as observed during the surveillance inspections, conformity of factory and market samples to the relevant Indian Standard in independent testing and satisfactory redress of consumer complaints, if any, etc.

7.2 The licensee shall apply to BIS on the Renewal Application Form which should be submitted with the renewal application fee, the annual licence fee (for one or two years as applicable) and the annual minimum marking fee or the marking fees calculated on a unit rate basis, whichever is higher (less the amount already paid as the quarterly fee) at least one month before the expiry date of the licence. The production statement, on the basis of which the marking fee is calculated, shall also be certified by a Chartered Accountant.

8. The foreign manufacturer as the BIS licensee shall abide by the prescribed rights and responsibilities.

9. Contact the following address for further enquiry and/or submission of application:

Head (Central Marks Department-1)

Bureau of Indian Standards

9, Bahadur Shah Zafar Marg

New Delhi - 110002

Telefax: 91 11 23239382

E-mail: cmd1@bis.org.in & hcmd1@bis.org.in



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