

**ANNEX II**  
**India's offer list to MERCOSUR**

SI No.	HS code	Description presented by MERCOSUR	Margins of preference offered by India	Observations
1	01041010	Sheep including lamb for breeding purpose	10%	
2	02031200	Hams, shoulders and cuts thereof, with bone in	10%	
3	02031900	Other	10%	
4	02032100	Caracasses and half-caracasses	10%	
5	02032200	Hams, shoulders and cuts thereof, with bone in	10%	
6	02032900	Other	10%	
7	02062100	TONGUES OF BOVINE ANIMALS, FROZEN	10%	
8	02062200	LIVERS OF BOVINE ANIMALS, FROZEN	10%	
9	02101100	HAMS, SHOULDER AND CUT THEREOF, WITH BONE OF SWINE	10%	
10	02101200	BELLIES (STREAKY) & CUTS THEREOF OF SWINE	10%	
11	02101900	OTHER MEAT OF SWINE, SLTD, IN BRINE, DRD/SMKD EXCLD. HAM	10%	
12	03011000	Ornamental Fish	10%	
13	15050010	Wool alcohol (inc. lanolin alcohol)	10%	
14	15071000	Soya-bean crude oil, whether or not degummed	10%	Tariff rate quota 30.000 mt/year, only for Paraguay
15	22072000	denatured ethyl alcohol	20%	
16	28182010	ALUMINA CALCINED	20%	
17	28183000	ALUMINUM HYDROXYDE	20%	
18	28241010	Litharge	20%	
19	28332210	ALUMINUM SULPHATE (IRON FREE)	20%	
20	28332290	OTHER	20%	
21	28332910	Ferrous Sulphate	20%	
22	28491000	OF CALCIUM	20%	
23	28500010	HYDRIDES	20%	
24	28500020	NITRIDES	20%	
25	28500030	AZIDES	20%	
26	28500041	OF CALCIUM	20%	
27	28500049	OTHER	20%	
28	28500050	BORIDES	20%	
29	29041010	Benzene sulphonic acid	20%	
30	29041020	1,5 Napthelene disulphonic acid (Armstrong's acid)	20%	
31	29041030	Napthelene sulphonic acid	20%	
32	29041040	Vinyl sulphone	20%	
33	29053990	OTHER ( 2-Metil-2,4-pentanodiol (hexilenoglicol))	20%	
34	29054300	MANNITOL	20%	
35	29094900	OTHER	20%	
36	29141300	4-MTHYLPENTAN-2-ONE(MTHYL ISOBTYL KETONE)	20%	
37	29144000	4-HYDROXY-4-MTHYLPENTAN-2-ONE(DIIACETONE-ALCOHOLS)	20%	
38	29173200	Diocylortho Phalate	20%	
39	29181400	CITRIC ACID	20%	
40	29181510	SALTS AND ESTERS OF CITRIC ACID - POTASSIUM CITRATE	20%	
41	29181520	SALTS AND ESTERS OF CITRIC ACID - SODIUM CITRATE	20%	
42	29181530	SALTS AND ESTERS OF CITRIC ACID - BISMUTH CITRATE	20%	
43	29181540	SALTS AND ESTERS OF CITRIC ACID - DISODIUM HYDROGEN CITRATE	20%	
44	29181550	SALTS AND ESTERS OF CITRIC ACID - FERRIC AMMONIUM CITRATE	20%	
45	29181590	SALTS AND ESTERS OF CITRIC ACID - OTHER	20%	
46	29224220	GLUTAMIC SALTS	20%	
47	29232010	LECITHINS AND OTHER PHOSPHOAMINOLIPIDS - LECITHINS	20%	
48	29232090	LECITHINS AND OTHER PHOSPHOAMINOLIPIDS - OTHER	20%	
49	29291020	TOLUENE DI-ISOCYANATE (Mixture of isomers)	20%	
50	29329900	OTHER (Glycerol Formal)	20%	
51	29362920	Niacinamide or niacin	20%	
52	32011000	QUEBRACHO EXTRACT	20%	
53	32041211	ACID YELLOWS	10%	
54	32041212	ACID ORANGES	10%	
55	32041213	ACID RED	10%	
56	32041214	ACID VIOLETS	10%	
57	32041215	ACID BLUES	10%	
58	32041216	ACID GREENS	10%	
59	32041217	ACID BROWN	10%	

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60	32041218	ACID BLACKS	10%	
61	32041219	OTHER	10%	
62	32041221	ACID GREEN 17 (solacet fast green 2G)	10%	
63	32041222	ACID GREEN 27 (carbolan green G)	10%	
64	32041223	ACID GREEN 28 (carbolan brill green 5G)	10%	
65	32041224	ACID GREEN 38 (alizarine cyanine green 3G)	10%	
66	32041225	ACID GREEN 44 (alizarine cyanine green GWA)	10%	
67	32041229	OTHER	10%	
68	32041231	ACID BLACK 2 (nigrosine)	10%	
69	32041232	ACID BLACK 48 (coomasie fast grey 3G))	10%	
70	32041239	OTHER	10%	
71	32041241	ACID BLUE 2 (alizarine brill blue PFN )	10%	
72	32041242	ACID BLUE 14 (solacet fast blue 4 G1)	10%	
73	32041243	ACID BLUE 23 (alizarine light blue 4 G1)	10%	
74	32041244	ACID BLUE 25 (solway ultra blue B)	10%	
75	32041245	ACID BLUE 45 (solway blue RN)	10%	
76	32041246	ACID BLUE 51 (alizarine sky blue FFB)	10%	
77	32041247	ACID BLUE 52 (alizarine light - 5GL)	10%	
78	32041248	ACID BLUE 78 (solway sky blue B)	10%	
79	32041251	ACID BLUE 93 (ink blue)	10%	
80	32041252	ACID BLUE 112 (coomasie ultra sky SE)	10%	
81	32041253	ACID BLUE 127 (brill alizarine milling blue G)	10%	
82	32041254	ACID BLUE 138 (carbolan blue B)	10%	
83	32041255	ACID BLUE 140 (carbolan brill blue 2R)	10%	
84	32041259	OTHER	10%	
85	32041261	YELLOW S	10%	
86	32041262	ORANGES	10%	
87	32041263	VIOLETS	10%	
88	32041264	BLUES	10%	
89	32041265	GREENS	10%	
90	32041266	BROWNS	10%	
91	32041267	BLACKS	10%	
92	32041268	RED II (alizarine red)	10%	
93	32041269	OTHER	10%	
94	32041291	ACID YELLOW S	10%	
95	32041292	ACID ORANGES	10%	
96	32041293	ACID RED	10%	
97	32041294	ACID VIOLETS	10%	
98	32041295	ACID BROWNS	10%	
99	32041299	OTHER	10%	
100	32041411	YELLOW I2 ( chrysophenine G)	10%	
101	32041419	OTHER	10%	
102	32041421	CONGO RED	10%	
103	32041429	OTHER	10%	
104	32041431	BLUE I (sky blue FF)	10%	
105	32041439	OTHER	10%	
106	32041440	DIRECT ORANGES (azo)	10%	
107	32041450	DIRECT GREENS (azo)	10%	
108	32041460	DIRECT BROWNS (azo)	10%	
109	32041470	DIRECT BLACKS (azo)	10%	
110	32041481	YELLOW S	10%	
111	32041482	ORANGES	10%	
112	32041483	REDS	10%	
113	32041484	VIOLETS	10%	
114	32041485	BLUES	10%	
115	32041486	GREENS	10%	
116	32041487	BROWNS	10%	
117	32041488	BLACKS	10%	
118	32041489	OTHER	10%	
119	32041490	OTHER	10%	
120	32061190	OTHER	10%	
121	32064910	RED OXIDE	10%	
122	32064920	PERSIAN RED	10%	
123	32064930	YELLOW OCHRE	10%	
124	32064940	BRONZE POWDER	10%	
125	32064990	OTHER	10%	

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126	34051000	Polishes, creams & similar preparation for footwear & leather	20%	
127	38051020	GUM TURPENTINE OIL	20%	
128	38052000	PINE OIL	20%	
129	38061010	GUM ROSIN	20%	
130	38061090	OTHER	20%	
131	38062000	SALTS OF ROSIN, OF RESIN ACIDS	20%	
132	38063000	ESTER GUMS	20%	
133	38069010	RUM GUMS (EXCP. XXXX9011/9012/9019)	20%	
134	38069090	OTHER (EXCP. XXXX9011/9012/9019)	20%	
135	38082010	Maneb	20%	
136	38084000	DESINFECTANTS (based in 2-(tiocianometilitio benzotiazol)	20%	
137	40082100	For resoling or repairing or retreading rubber tyres.	20%	
138	41021010	Sheep skins	100%	
139	41021020	Pelts of baby lambs	100%	
140	41021030	Lamb skins, other than pelts	100%	
141	41012010	Of Cow, including cow calf	100%	
142	41012020	Of buffalo, including buffalo calf	100%	
143	41012090	Other	100%	
144	41015010	Of Cow, including cow calf	100%	
145	41015020	Of buffalo, including buffalo calf	100%	
146	41015090	Other	100%	
147	41019010	Of Cow, including cow calf	100%	
148	41019020	Of buffalo, including buffalo calf	100%	
149	41019090	Other	100%	
150	41041100	Full grains, unsplit; grain splits	20%	
151	41041900	OTHER	20%	
152	41044100	Full grains, unsplit; grain splits	20%	
153	41044900	OTHER	20%	
154	41051000	In the wet State (Melding wet)	20%	
155	41053000	In the dry state (crust)	20%	
156	41062100	IN THE WET STATE (INCLUDING WET BLUE), VGTBL TANNED	20%	
157	41062200	IN THE DRY STATE (CRUST)	20%	
158	41071100	Full grains, unsplit	20%	
159	41071200	Grain splits	20%	
160	41071900	OTHER	20%	
161	41079100	Full grains, unsplit	20%	
162	41079200	Grain splits	20%	
163	41079900	OTHER	20%	
164	41120000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41144113 LEATHER FURTHER PREPARED AFTER TANNING ORCRUSTING, INCLUDING PARCHMENT-D	20%	
165	41131000	of goats or kids	20%	
166	41141000	Chamois (including combination of leather)	20%	
167	41142010	Patent leather and Patent laminated leather	20%	
168	41142020	METALLISED LEATHER	20%	
169	41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheet strip, whether or not in rolls	20%	
170	41152010	CUTTINGS OF LEATHER	20%	
171	41152090	OTHER	20%	
172	42021110	Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	20%	
173	42021120	TOILET BAGS AND CASES	20%	
174	42021130	Satchels	20%	
175	42021140	BRIEF CASES+D96	20%	
176	42021150	Executive-cases	20%	
177	42021170	Attache-cases	20%	
178	42021190	OTHER	20%	
179	42031010	Jackets and jerseys	20%	
180	42050020	leather sofa cover	20%	
181	42050090	OTHER	20%	
182	43021910	WHOLE SKIN, WITHOUT HEAD, NOT ASSEMBLED OF LAMB	20%	
183	43021990	OTHER	20%	
184	48191000	Boxes of Corrugated Paper and Paper Board	10%	
185	48192020	Boxes of non Corrugated Paper and Paper Board	10%	
186	48196000	Box, files, letter, trays, storage boxes and similar articles of a kind used in offices, shops or the like.	20%	
187	48201010	Registers, Account Books	10%	
188	48201020	Letter Pads	10%	

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189	48202000	Exercise Books	10%	
190	48211020	Labels	10%	
191	50020010	Mulberry Raw Silk	20%	
192	50020020	Mulberry Dupion Silk	20%	
193	50020030	Non-Mulberry Silk	20%	
194	51012100	SHORN WOOL	20%	
195	51011100	SHORN WOOL	20%	
196	51011900	Other	20%	
197	51012900	OTHER	20%	
198	51021110	Marine Angora	20%	
199	51021190	Other	20%	
200	51052910	COMBED WOOL, WOOL TOPS	20%	
201	51052990	OTHER	20%	
202	52042010	COTTON THREAD, SEWING, CONTAINING ANY SYNTHETIC STAPLE FIBRE	20%	
203	52042020	COTTON THREAD, DARNING	20%	
204	52042030	EMBROIDERY COTTON THREAD	20%	
205	52042040	COTTON SEWING THREAD, NOT CONTAINING ANY SYNTHETIC STAPLE FIBRE	20%	
206	52042090	OTHER	20%	
207	52051310	GREY	20%	
208	52051390	OTHER	20%	
209	52052110	GREY	20%	
210	52052120	BLEACHED	20%	
211	52052130	DYED	20%	
212	52052190	OTHER	20%	
213	52052210	GREY	20%	
214	52052220	BLEACHED	20%	
215	52052290	OTHER	20%	
216	52052310	COTTON YARN, CONTAINING 85 % OF MORE OF WEIGHT OF COTTON-CRUDE	20%	
217	52052390	OTHER	20%	
218	52053110	GREY	20%	
219	52053120	BLEACHED	20%	
220	52053130	DYED	20%	
221	52053190	OTHER	20%	
222	52053210	GREY	20%	
223	52053220	BLEACHED	20%	
224	52053290	OTHER	20%	
225	52064300	MEASURING PER SINGLE YARN LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.32 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN)	20%	
226	52071000	CONTAINING 85% OR MORE BY WEIGHT OF COTTON	20%	
227	52079000	OTHER	20%	
228	52081290	OTHER	20%	
229	52081390	OTHER	20%	
230	52081990	OTHER	20%	
231	64034000	Other footwear, incorporating a protective toe cap	20%	
232	64051000	With uppers of leather or composition leather	20%	
233	64052000	With uppers of textile materials	20%	
234	64059000	Other	20%	
235	64069910	Leather parts of footwear, other than soles and prepared uppers	20%	
236	64069920	Leather soles	20%	
237	68131000	BRAKE LININGS AND PADS	20%	
238	68139010	ASBESTOS FRICTION MATERIALS	20%	
239	69079010	Vitrified tiles, whether polished or not	20%	
240	69101000	OF PORCELAIN	20%	
241	69120010	Tableware	20%	
242	70010010	Cullet and OTHER waste and scrap of glass	20%	
243	70023100	OF FUSED QUARTZ OR OTHER FUSED SILICA	20%	
244	70060000	GLASS OF HEADING 7003, 7004 OR 7005, BENT EDGE - WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	20%	
245	70080010	Glazed glass, double walled	20%	
246	70080020	Glazed glass, multiple walled	20%	
247	70080090	OTHER	20%	
248	70111020	BULBS OF A DIAMETER OF < OR = 90mm	20%	
249	70111090	OTHER	20%	
250	70112000	FOR CATHODE - RAY TUBES	20%	

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251	70120000	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	20%	
252	70139110	GLASS STATUES	20%	
253	70139190	OTHER	20%	
254	70139910	GLASS STATUES	20%	
255	70139990	OTHER	20%	
256	70161000	GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES	20%	
257	70169000	OTHER	20%	
258	70179090	OTHER	20%	
259	70182000	GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER	20%	
260	73030010	Rain water pipe	20%	
261	73030020	--- Soil pipe	20%	
262	73030030	--- Spun pipe	20%	
263	73030090	--- Other	20%	
264	73045910	UP TO 229 mm OUTER DIAMETER	20%	
265	73066010	--- Of iron	20%	
266	73066090	--- Other	20%	
267	73090010	Galvanised Iron tank	20%	
268	73182200	OTHER WASHERS	20%	
269	73182400	COTTERS AND COTTER-PINS	20%	
270	73201020	Trunks and cases	20%	
271	73202000	HELICAL SPRINGS	20%	
272	73209010	COIL SPRING FOR RAILWAYS, TRAMWAYS	20%	
273	73209020	SPRING PINS	20%	
274	73211110	COOKERS AND KITCHEN STOVES	20%	
275	73211120	OTHER STOVES	20%	
276	73211190	OTHER	20%	
277	76042100	HOLLOW PROFILES OF ALUMINIUM ALLOYS	20%	
278	76151910	PRESSURE COOKERS	20%	
279	76151920	NON-STICK UTENSILS	20%	
280	76151930	SOLAR COLLECTORS AND PARTS THEREOF	20%	
281	76151940	OTHER TABLE AND KITCHENWARE	20%	
282	82119100	TABLES KNIVES HAVING FIXED BLADES	20%	
283	82119200	OTHER KNIVES HAVING FIXED BLADES (Obs: for kitchen and butcher's shop)	20%	
284	82130000	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	20%	
285	83021010	HINGES OF STEEL	20%	
286	83021020	HINGES OF BRASS	20%	
287	83021090	OTHER	20%	
288	83099010	Pilfer proof caps for packing all sorts, with or without washers or fittings, of cork, rubber or polyethylene or any other material	20%	
289	83100010	ENAMEL IRON SIGNBOARD	20%	
290	83100090	OTHER	20%	
291	84129090	OTHER PARTS OF MACHINERY OF HEADINGS 8412.21 or 8412.31	20%	
292	84133020	OIL PUMP	20%	
293	84133090	---OTHER	20%	
294	84136010	GEAR TYPE PUMPS	20%	
295	84136090	OTHER	20%	
296	84139110	PARTS OF PUMPS (of reciprocating pump)	20%	
297	84139120	OF CENTRIFUGAL PUMPS	20%	
298	84139130	OF DEEP WELL TURBINE PUMPS AND OF OTHER ROTARY PUMPS	20%	
299	84139140	OF HAND PUMP FOR HANDLING WATER	20%	
300	84139190	OTHER	20%	
301	84151010	AIR CONDITIONER MACHINES, SPLIT SYSTEMS	20%	
302	<b>84151090</b>	<b>OTHER</b>	20%	
303	84152090	OTHER - AIR CONDITIONER MACHINES USED FOR PERSONS IN MOTOR VEHICLES	20%	
304	84158190	OTHER.. INCORPORATING A REFRIGERATING UNIT AND A VALVE FOR REVERSAL OF THE COOLING/HEAT CYCLE...	20%	
305	84158290	OTHER	20%	
306	84158310	SPLIT AIR CONDITIONER TWO TONNES AND ABOVE- Not incorporating a refrigerating unit	20%	
307	84158390	OTHER	20%	
308	84181010	Commercial type - COMBINED REFRIGERATORS - FREEZERS FITTED WITH SEPARATE EXTERNAL DOORS	20%	
309	84181090	OTHER	20%	
310	84182100	REFRIGERATORS HOUSEHOLD TYPE...COMPRESSION TYPE	20%	

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311	84183010	Commercial type electrical - FREEZERS OF THE CHEST TYPE NOT EXCEEDING 800 L CAPACITY	20%	
312	84183090	OTHER	20%	
313	84184010	Electrical - FREEZERS OF THE UPRIGHT TYPE NOT EXCEEDING 900 L CAPACITY	20%	
314	84184090	OTHER	20%	
315	84185000	OTHER REFRIGERATING OR FREEZING CHEST, CABINET, DISPLAY COUNTERS....	20%	
316	84186100	COMPRESSIONS TYPE UNITS WHOSE CONDENSERS ARE HEAT EXCHANGERS	20%	
317	84186950	REFRIGERATED FARM TANKS, INDUSTRIAL ICE CREAM FREEZER	20%	
318	84186990	OTHER	20%	
319	84229010	Of Machinery for cleaning or drying bottles or other containers	20%	
320	84335200	Other threshing machinery	20%	
321	84336010	Machines for cleaning	20%	
322	84336020	Machines for sorting and grading	20%	
323	84378010	Flour mill machinery	20%	
324	84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	20%	
325	84501100	FULLY AUTOMATIC CLOTH MACHINES	20%	
326	84512100	DRYING MACHINES EACH OF A DRY LINEN CAPACITY NOT EXCEEDING 10 KG	20%	
327	84521011	WITH ELECTRONIC CONTROLS OR ELECTRIC MOTORS	20%	
328	84521012	HAND OPERATED	20%	
329	84521019	OTHER	20%	
330	84521021	WITH ELECTRONIC CONTROLS OR ELECTRIC MOTORS	20%	
331	84521022	WITHOUT STAND OR TABLE (HEADS) -HAND OPERATED	20%	
332	84521029	WITHOUT STAND OR TABLE (HEADS) - OTHER	20%	
333	84523010	FOR HOUSEHOLD TYPE SEWING MACHINES	20%	
334	84523090	OTHER	20%	
335	84529010	OF HOUSEHOLD SEWING MACHINES	20%	
336	84591000	WAY TYPE UNIT HEAD MACHINES	20%	
337	84596910	BED TYPE, HORIZONTAL	20%	
338	84596920	BED TYPE VERTICAL	20%	
339	84596930	PIANO MILLING, SINGLE COLUMN	20%	
340	84596940	PIANO MILLING, DOUBLE COLUMN	20%	
341	84596990	OTHER	20%	
342	84612019	OTHER SHAPING MACHINES	20%	
343	84622910	BENDING AND STRIGHTENING MACHINES	20%	
344	84622920	PRESS BRAKES	20%	
345	84622930	OTHER ROTARY HEAD AND RAM TYPE	20%	
346	84622990	OTHER	20%	
347	84629990	OTHER	20%	
348	84639090	OTHER	20%	
349	84669400	FOR MACHINES OF HEADING 8462 OR 8463	20%	
350	84713090	OTHER AUTOMATIC DATA PROCESSING MACHINES	100%	
351	84716029	OTHER PRINTER	100%	
352	84716090	OTHER (Automatic bank surveillance terminals)	100%	
353	84719000	OTHER	100%	
354	84733099	OTHER	100%	
355	84743200	MACHINES FOR MIXING MINERAL SUBSTANCES WITH BITUMEN	20%	
356	84743900	OTHER	20%	
357	84791000	MACHINERY FOR PUBLIC WORKS, BUILDING OR THE LIKE	20%	
358	84798999	OTHER MACHINES AND MECHANICAL APPLIANCES (OTHER)	20%	
359	84811000	PRESSURE-REDUCING VALVES	20%	
360	84812000	VALVES FOR OLEOHYDRAULIC OR PNEUMATIC TRANSMISSIONS	20%	
361	84818049	OTHER (PLASTIC TAP, PRESSURE REGISTER)	20%	
362	84818090	---OTHER (only for "water entrance valves")	20%	
363	84819090	OTHER	20%	
364	84821020	OTHER BALLBEARING (RADIAL TYPE) OF BORE DIAMETER NOT EXCEEDING 50 MM	20%	
365	84821030	OTHER BALLBEARING (RADIAL TYPE) OF BORE DIAMETER EXCEEDING 50 MM BUT NOT EXCEEDING 100 MM	20%	
366	84821090	OTHER BALL BEARINGS	20%	
367	84822011	OF BORE DIAMETER NOT EXCEEDING 50 MM	20%	
368	84822012	OF BORE DIAMETER EXCEEDING 50 MM BUT NOT EXCEEDING 100 MM	20%	
369	84822013	OF BORE DIAMETER EXCEEDING 100 MM	20%	
370	84822090	OTHER	20%	
371	84823000	SPHERICAL ROLLER BEARINGS	20%	

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372	84824000	NEEDLE ROLLER BEARINGS	20%	
373	84825011	OTHER CYLINDRICAL ROLLER BEARINGS: RADIAL TYPE - of bore diameter not exceeding 50 u mm	20%	
374	84825012	OTHER CYLINDRICAL ROLLER BEARINGS: RADIAL TYPE - of bore diameter exceeding 50 mm not exceeding 100 mm	20%	
375	84825013	OTHER CYLINDRICAL ROLLER BEARINGS: RADIAL TYPE - of bore diameter exceeding 100 mm	20%	
376	84825021	OTHER CYLINDRICAL ROLLER BEARINGS: RADIAL TYPE - thrust roller bearings - of bore diameter not exceeding 50 mm	20%	
377	84825022	OTHER CYLINDRICAL ROLLER BEARINGS: RADIAL TYPE - thrust roller bearings - of bore diameter exceeding 50 mm but not exceeding 100 mm	20%	
378	84825023	OTHER CYLINDRICAL ROLLER BEARINGS: RADIAL TYPE - thrust roller bearings - of bore diameter exceeding 100 mm	20%	
379	84828000	OTHER, INCLUDING COMBINED BALL OR ROLLER BEARINGS	20%	
380	84829119	OTHER	20%	
381	84829130	ROLLERS (cylindrical rollers)	20%	
382	84829900	---OTHER	20%	
383	84833000	BEARINGS HOUSINGS, NOT INCORPORATING BALL OR ROLLER BEARINGS; PLAIN SHAFT BEARINGS	20%	
384	84841010	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED - ASBESTOS METALLIC PACKINGS AND GASKETS	20%	
385	84842000	MECHANICAL SEALS	20%	
386	85011020	AC MOTOR (Synchronous)	20%	
387	85013310	MOTORS OF AN OUTPUT EXCEEDING 75 KW BUT NOT EXCEED. 375 KW	20%	
388	85014090	OTHER (FRACTIONAL POWER MOTOR)	20%	
389	85015210	SQUIRREL CAGE INDUCTION MOTOR, 3 PHASE TYPE	20%	
390	85015310	SQUIRREL CAGE INDUCTION MOTOR, 3 PHASE TYPE, OF AN OUTPUT EXCEEDING 75kW	20%	
391	85044010	STATIC CONVERTERS - ELETRIC INVERTER	20%	
392	85044021	STATIC CONVERTERS - RECTIFIER - DIP BRIDGE RECTIFIER	20%	
393	85044029	STATIC CONVERTERS - RECTIFIER - OTHER	20%	
394	85044030	STATIC CONVERTERS - RECTIFIER - BATTERY CHARGERS	20%	
395	85044040	STATIC CONVERTERS - RECTIFIER - VOLTAGE REGULATOR AND STABILIZERS	20%	
396	85044090	OTHER	20%	
397	85079090	PARTS OF STORAGE BATTERIES (PLASTIC RECIPIENTS AND LIDS)	20%	
398	85091000	VACUUM CLEANERS, INCLUDING DRY, AND WET VACUUM CLEANERS	20%	
399	85173000	TELEPHONIC OR TELEGRAPHIC SWITCHING APPARATUS	100%	
400	85175030	MODEMS (MODULATORS -DEMODULATORS)	100%	
401	85175099	OTHER	100%	
402	85179090	OTHER APPARATUS PARTS	100%	
403	85365090	OTHER (OBS.: only for 1- switches; 2 -rotative switches)	20%	
404	85366110	LAMP HOLDERS OF PLASTIC	20%	
405	85366190	LAMP HOLDERS OF OTHER MATERIALS	20%	
406	85366910	OF PLASTIC (only for "fuse holders")	20%	
407	85366990	OF OTHER MATERIALS (only for "fuse holders")	20%	
408	85371000	BOARDS, PANELS, CONSOLES, DESKS, ECT, FOR A VOLTAGE NOT EXCEEDING 1,000 V	20%	
409	90091200	OPERATING BY REPRODUCING THE ORIGINAL IMAGE VIA NA INTERMEDIATE ONTO THE COPY (INDIRECT PROCESS)	20%	
410	90099100	AUTOMATIC DOCUMENT FEEDERS	20%	
411	90099200	PAPER FEEDERS	20%	
412	90099300	SORTERS	20%	
413	90099900	OTHER	20%	
414	90189022	KNIVES, SCISSORS AND BLADES (Electro-surgical knife-bistoury)	20%	
415	90189092	BABY INCUBATORS	20%	
416	90258010	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS (only for: digital measurements instruments)	20%	
417	90258020	BAROMETERS, NOT COBINED WITH OTHER INSTRUMENTS (only for: digital measurements instruments)	20%	
418	90258030	LACTOMETER (only for: digital measurements instruments)	20%	
419	90258090	OTHER	20%	
420	90259000	PARTS AND ACCESSORIES	20%	
421	90278090	OTHER	20%	
422	90291090	OTHER COUNTERS	20%	
423	90303910	AMMETERS, VOLT METERS AND WATT METERS	20%	
424	90303920	OTHER SPECTRUM RESISTANCE METERS	20%	

SI No.	HS code	Description presented by MERCOSUR	Margins of preference offered by India	Observations
425	90303930	CAPACITANCE METER	20%	
426	90303940	FREQUENCY MEASURING APPARATUS	20%	
427	90303950	MEGA METERS	20%	
428	90303990	OTHER	20%	
429	90308990	OTHER	20%	
430	90321090	OTHER THERMOSTATS	20%	
431	90322010	FOR REFRIGERATING AND AIR-CONDITIONING APPLIANCES AND MACHINERY	20%	
432	90322090	OTHER MANOSTATS	20%	
433	94014000	Seat other than garden seats or camping equipment, convertible into beds	20%	
434	94016100	OTHER SEATS WITH WOODEN FRAMES?.UPHOLSTERED	20%	
435	94016900	OTHER WOODEN FRAME SEATS	20%	
436	94017900	OTHER METAL FRAME SEATS	20%	
437	94018000	OTHER SEATS	20%	
438	94019000	PARTS	20%	
439	94021090	OTHER	20%	
440	94029010	Hospital beds with mechanical fittings	20%	
441	94029020	Parts	20%	
442	94029090	Others	20%	
443	94032010	OTHER METAL FURNITURE OF STEEL	20%	
444	94034000	Wooden furniture of a kind used in the kitchenj	20%	
445	94035010	Bed Stead	20%	
446	94035090	OTHER	20%	
447	94036000	OTHER WOODEN FURNITURE	20%	
448	94038010	Furniture of wicker work or bamboo	20%	
449	94038090	OTHER	20%	
450	94039000	PARTS OF WOODEN FURNITURE	20%	