# SAARC PREFERENTIAL TRADING ARRANGEMENT (SAPTA)

## Consolidated National Schedule of Concessions

### Fifteenth Round of Negotiations
### UNDER FIRST, SECOND AND THIRD ROUNDS OF TRADE NEGOTIATIONS

| SPN | HS CODE | Description of Product | Basic Duty | Date of Tariff Concession Under NPTS | Duty Applicable on Concession Under NPTS | Date of Tariff Concession Under Fifth Round | Duty Applicable on Concession Under Fifth Round | % TARIFF MARGIN |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 01.06 | Live animals (other than those of the species specified in Chapter 3 of the Harmonized Commodity Description and Coding System) | Free | | | | | |
| | 01.06.10 | Mammals | Free | | | | | |
| | 01.06.20 | Reptiles (including snakes and turtles) | Free | | | | | |
| | 01.06.30 | Birds (including birds of prey, owls and parrots) | Free | | | | | |
| | 01.06.40 | Insects | Free | | | | | |
| | 01.06.90 | Other | Free | 1-Jul-95 | Free | | | |
| 2 | 02.01 | Meat of bovine animals, fresh or chilled | Free | | | | | |
| | 02.01.10 | Carcasses and half carcasses | Free | | | | | |
| | 02.01.20 | Other cuts with bone in | Free | | | | | |
| | 02.01.30 | Boneless | Free | | | | | |
| 3 | 02.02 | Meat of bovine animals, frozen | Free | | | | | |
| | 02.02.10 | Carcasses and half carcasses | Free | | | | | |
| | 02.02.20 | Other cuts with bone in | Free | | | | | |
| | 02.02.30 | Boneless | Free | | | | | |
| 4 | 02.03 | Meat of swine, fresh, chilled or frozen | | | | | | |
| | 02.03.11 | Carcasses and half carcasses, fresh or chilled | Free | | | | | |
| | 02.03.12 | Hams, shoulders and cuts thereof, with bone in, fresh or chilled | Free | | | | | |
| | 02.03.19 | Other | Free | | | | | |
| | 02.03.21 | Carcasses and half carcasses, frozen | Free | | | | | |
| | 02.03.22 | Hams, shoulders and cuts thereof, with bone in, frozen | Free | | | | | |
| | 02.03.29 | Other | Free | | | | | |
| 5 | 02.04 | Meat of sheep or goats, fresh, chilled or frozen | | | | | | |
| | 02.04.10 | Carcasses and half carcasses of lambs, fresh or chilled | Free | | | | | |
| | 02.04.21 | Other carcasses and half carcasses, fresh or chilled | Free | | | | | |
| | 02.04.22 | Other carcasses and half carcasses, frozen | Free | | | | | |
| | 02.04.23 | Legs | Free | | | | | |
| | 02.04.30 | Other | Free | | | | | |
| 6 | 02.05 | Meat of horses, fresh, chilled or frozen | Free | | | | | |
| | 02.05.00 | Meat of horses, fresh, chilled or frozen | Free | | | | | |
| 7 | 02.06 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | | | | | | |
| | 02.06.10 | Of bovine animals, frozen | Free | | | | | |
| | 02.06.21 | Livers | Free | | | | | |
| | 02.06.29 | Other | Free | | | | | |
| | 02.06.30 | Of horses, asses, mules or hinnies | Free | | | | | |
| 8 | 02.07 | Meat and edible offal, of poultry of heading 01.05, fresh, chilled or frozen | | | | | | |
| | 02.07.11 | Fowls of the species domestic, not cut in pieces, fresh or chilled | Free | | | | | |
| | 02.07.12 | Fowls of the species domestic, not cut in pieces, frozen | Free | | | | | |
| | 02.07.13 | Cuts and offal, fresh or chilled | Free | | | | | |
| | 02.07.14 | Cuts and offal, frozen | Free | | | | | |
| | 02.07.21 | Ducks, geese and guinea fowls, not cut in pieces, fresh or chilled | Free | | | | | |
| | 02.07.22 | Ducks, geese and guinea fowls, not cut in pieces, frozen | Free | | | | | |
| | 02.07.23 | Fatty livers of ducks and geese, fresh or chilled | Free | | | | | |
| | 02.07.24 | Other ducks and geese, fresh or chilled | Free | | | | | |
| | 02.07.25 | Other ducks and geese, frozen | Free | | | | | |
| | 02.07.31 | Turkeys, not cut in pieces, fresh or chilled | Free | | | | | |
| | 02.07.32 | Turkeys, not cut in pieces, frozen | Free | | | | | |
| | 02.07.33 | Turkeys, cuts and offal, fresh or chilled | Free | | | | | |
| | 02.07.34 | Turkeys, cuts and offal, frozen | Free | | | | | |
| | 02.07.41 | Guinea fowls, not cut in pieces, fresh or chilled | Free | | | | | |
| | 02.07.42 | Guinea fowls, not cut in pieces, frozen | Free | | | | | |
| | 02.07.43 | Guinea fowls, cuts and offal, fresh or chilled | Free | | | | | |
| | 02.07.44 | Guinea fowls, cuts and offal, frozen | Free | | | | | |
| 9 | 02.08 | Other meat and edible offal, fresh, chilled or frozen | | | | | | |
| | 02.08.10 | Of rabbits or hares | Free | | | | | |
| | 02.08.20 | Of primates | Free | | | | | |
| | 02.08.30 | Of whales, dolphins and porpoises (mammals of the order Cetacea) | Free | | | | | |
| | 02.08.40 | Of manatees and dugongs (mammals of the order Sirenia) | Free | | | | | |
| | 02.08.50 | Of frogs | Free | | | | | |
| | 02.08.60 | Of snakes | Free | | | | | |
| | 02.08.90 | Other | Free | | | | | |
| 10 | 02.09 | Pig fat, free of lean meat, and poultry fat, not rendered or other wise extracted, fresh, chilled or frozen | | | | | | |
| | 02.09.10 | Of swine | Free | | | | | |
| | 02.09.90 | Other | Free | | | | | |
| 11 | 02.10 | Meat and edible offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal | | | | | | |
| | 02.10.11 | Hams, shoulders and cuts thereof, with bone in, of swine | Free | | | | | |
| | 02.10.12 | Bellies (streaky) and cuts thereof, of swine | Free | | | | | |
| | 02.10.19 | Other meat and edible offal, of swine | Free | | | | | |
| | 02.10.20 | Meat and edible offal, of bovine animals | Free | | | | | |
| | 02.10.30 | Meat and edible offal, of primates | Free | | | | | |
| | 02.10.40 | Meat and edible offal, of whales, dolphins and porpoises (mammals of the order Cetacea) | Free | | | | | |
| | 02.10.50 | Meat and edible offal, of manatees and dugongs (mammals of the order Sirenia) | Free | | | | | |
| | 02.10.60 | Meat and edible offal, of frogs | Free | | | | | |
| | 02.10.70 | Meat and edible offal, of snakes | Free | | | | | |
| | 02.10.90 | Other, including flours and meals of meat or meat offal | Free | | | | | |
| 12 | 03.01 | Live fish | | | | | | |
| | 03.01.11 | Ornamental fish | Free | | | | | |
| | 03.01.19 | Other | Free | | | | | |
| | 03.01.90 | Other | Free | | | | | |
| 13 | 03.02 | Fish, fresh or chilled, except fillets and other fish meat of heading 03.04 | | | | | | |
| | 03.02.11 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), fresh or chilled | Free | | | | | |
| | 03.02.12 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), fresh or chilled | Free | | | | | |
| | 03.02.13 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), fresh or chilled | Free | | | | | |
| | 03.02.14 | Eels (Anguilla spp.), fresh or chilled | Free | | | | | |
| | 03.02.15 | Carp, fresh or chilled | Free | | | | | |
| | 03.02.16 | Indian carp, fresh or chilled | Free | | | | | |
| | 03.02.19 | Other | Free | | | | | |
| | 03.02.21 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), frozen | Free | | | | | |
| | 03.02.22 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), frozen | Free | | | | | |
| | 03.02.23 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), frozen | Free | | | | | |
| | 03.02.24 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.02.25 | Carp, frozen | Free | | | | | |
| | 03.02.26 | Indian carp, frozen | Free | | | | | |
| | 03.02.29 | Other | Free | | | | | |
| | 03.02.31 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), fresh or chilled | Free | | | | | |
| | 03.02.32 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), fresh or chilled | Free | | | | | |
| | 03.02.33 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), fresh or chilled | Free | | | | | |
| | 03.02.34 | Eels (Anguilla spp.), fresh or chilled | Free | | | | | |
| | 03.02.35 | Carp, fresh or chilled | Free | | | | | |
| | 03.02.36 | Indian carp, fresh or chilled | Free | | | | | |
| | 03.02.39 | Other | Free | | | | | |
| | 03.02.41 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), frozen | Free | | | | | |
| | 03.02.42 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), frozen | Free | | | | | |
| | 03.02.43 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), frozen | Free | | | | | |
| | 03.02.44 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.02.45 | Carp, frozen | Free | | | | | |
| | 03.02.46 | Indian carp, frozen | Free | | | | | |
| | 03.02.49 | Other | Free | | | | | |
| | 03.02.51 | Flatfish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), fresh or chilled | Free | | | | | |
| | 03.02.52 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), fresh or chilled | Free | | | | | |
| | 03.02.53 | Haddock (Melanogrammus aeglefinus), fresh or chilled | Free | | | | | |
| | 03.02.54 | Coalfish (Pollachius virens), fresh or chilled | Free | | | | | |
| | 03.02.55 | Hake (Merluccius spp., Urophycis chuss, Urophycis spp.), fresh or chilled | Free | | | | | |
| | 03.02.56 | Alaska pollack (Pollachius chalcogrammus), fresh or chilled | Free | | | | | |
| | 03.02.57 | Skipjack or stripe-bellied bonito, fresh or chilled | Free | | | | | |
| | 03.02.58 | Tuna (of the genus Thunnus), fresh or chilled | Free | | | | | |
| | 03.02.59 | Other | Free | | | | | |
| | 03.02.61 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), fresh or chilled | Free | | | | | |
| | 03.02.62 | Herrings (Clupea harengus, Clupea pallasii), fresh or chilled | Free | | | | | |
| | 03.02.63 | Anchovies (Engraulis spp.), fresh or chilled | Free | | | | | |
| | 03.02.64 | Eels (Anguilla spp.), fresh or chilled | Free | | | | | |
| | 03.02.65 | Carp, fresh or chilled | Free | | | | | |
| | 03.02.66 | Indian carp, fresh or chilled | Free | | | | | |
| | 03.02.69 | Other | Free | | | | | |
| | 03.02.71 | Flatfish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), frozen | Free | | | | | |
| | 03.02.72 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen | Free | | | | | |
| | 03.02.73 | Haddock (Melanogrammus aeglefinus), frozen | Free | | | | | |
| | 03.02.74 | Coalfish (Pollachius virens), frozen | Free | | | | | |
| | 03.02.75 | Hake (Merluccius spp., Urophycis chuss, Urophycis spp.), frozen | Free | | | | | |
| | 03.02.76 | Alaska pollack (Pollachius chalcogrammus), frozen | Free | | | | | |
| | 03.02.77 | Skipjack or stripe-bellied bonito, frozen | Free | | | | | |
| | 03.02.78 | Tuna (of the genus Thunnus), frozen | Free | | | | | |
| | 03.02.79 | Other | Free | | | | | |
| | 03.02.81 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), frozen | Free | | | | | |
| | 03.02.82 | Herrings (Clupea harengus, Clupea pallasii), frozen | Free | | | | | |
| | 03.02.83 | Anchovies (Engraulis spp.), frozen | Free | | | | | |
| | 03.02.84 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.02.85 | Carp, frozen | Free | | | | | |
| | 03.02.86 | Indian carp, frozen | Free | | | | | |
| | 03.02.89 | Other | Free | | | | | |
| | 03.02.90 | Livers, roes, milts, fins, heads, tails, tongues and other edible meat of fish, fresh or chilled | Free | | | | | |
| 14 | 03.03 | Fish, frozen, except fillets and other fish meat of heading 03.04 | | | | | | |
| | 03.03.11 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), frozen | Free | | | | | |
| | 03.03.12 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), frozen | Free | | | | | |
| | 03.03.13 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), frozen | Free | | | | | |
| | 03.03.14 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.03.15 | Carp, frozen | Free | | | | | |
| | 03.03.16 | Indian carp, frozen | Free | | | | | |
| | 03.03.19 | Other | Free | | | | | |
| | 03.03.21 | Flatfish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), frozen | Free | | | | | |
| | 03.03.22 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen | Free | | | | | |
| | 03.03.23 | Haddock (Melanogrammus aeglefinus), frozen | Free | | | | | |
| | 03.03.24 | Coalfish (Pollachius virens), frozen | Free | | | | | |
| | 03.03.25 | Hake (Merluccius spp., Urophycis chuss, Urophycis spp.), frozen | Free | | | | | |
| | 03.03.26 | Alaska pollack (Pollachius chalcogrammus), frozen | Free | | | | | |
| | 03.03.27 | Skipjack or stripe-bellied bonito, frozen | Free | | | | | |
| | 03.03.28 | Tuna (of the genus Thunnus), frozen | Free | | | | | |
| | 03.03.29 | Other | Free | | | | | |
| | 03.03.31 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), frozen | Free | | | | | |
| | 03.03.32 | Herrings (Clupea harengus, Clupea pallasii), frozen | Free | | | | | |
| | 03.03.33 | Anchovies (Engraulis spp.), frozen | Free | | | | | |
| | 03.03.34 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.03.35 | Carp, frozen | Free | | | | | |
| | 03.03.36 | Indian carp, frozen | Free | | | | | |
| | 03.03.39 | Other | Free | | | | | |
| | 03.03.41 | Livers, roes, milts, fins, heads, tails, tongues and other edible meat of fish, frozen | Free | | | | | |
| 15 | 03.04 | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | | | | | | |
| | 03.04.11 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), fresh or chilled | Free | | | | | |
| | 03.04.12 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), fresh or chilled | Free | | | | | |
| | 03.04.13 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), fresh or chilled | Free | | | | | |
| | 03.04.14 | Eels (Anguilla spp.), fresh or chilled | Free | | | | | |
| | 03.04.15 | Carp, fresh or chilled | Free | | | | | |
| | 03.04.16 | Indian carp, fresh or chilled | Free | | | | | |
| | 03.04.19 | Other | Free | | | | | |
| | 03.04.21 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), frozen | Free | | | | | |
| | 03.04.22 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), frozen | Free | | | | | |
| | 03.04.23 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), frozen | Free | | | | | |
| | 03.04.24 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.04.25 | Carp, frozen | Free | | | | | |
| | 03.04.26 | Indian carp, frozen | Free | | | | | |
| | 03.04.29 | Other | Free | | | | | |
| | 03.04.31 | Flatfish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), fresh or chilled | Free | | | | | |
| | 03.04.32 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), fresh or chilled | Free | | | | | |
| | 03.04.33 | Haddock (Melanogrammus aeglefinus), fresh or chilled | Free | | | | | |
| | 03.04.34 | Coalfish (Pollachius virens), fresh or chilled | Free | | | | | |
| | 03.04.35 | Hake (Merluccius spp., Urophycis chuss, Urophycis spp.), fresh or chilled | Free | | | | | |
| | 03.04.36 | Alaska pollack (Pollachius chalcogrammus), fresh or chilled | Free | | | | | |
| | 03.04.37 | Skipjack or stripe-bellied bonito, fresh or chilled | Free | | | | | |
| | 03.04.38 | Tuna (of the genus Thunnus), fresh or chilled | Free | | | | | |
| | 03.04.39 | Other | Free | | | | | |
| | 03.04.41 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), fresh or chilled | Free | | | | | |
| | 03.04.42 | Herrings (Clupea harengus, Clupea pallasii), fresh or chilled | Free | | | | | |
| | 03.04.43 | Anchovies (Engraulis spp.), fresh or chilled | Free | | | | | |
| | 03.04.44 | Eels (Anguilla spp.), fresh or chilled | Free | | | | | |
| | 03.04.45 | Carp, fresh or chilled | Free | | | | | |
| | 03.04.46 | Indian carp, fresh or chilled | Free | | | | | |
| | 03.04.49 | Other | Free | | | | | |
| | 03.04.51 | Pacific salmon (Oncorhynchus gorbuscha, O. nerka, O. keta, O. tschawytscha, O. kisutch, O. masou and O. rhodurus), frozen | Free | | | | | |
| | 03.04.52 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), frozen | Free | | | | | |
| | 03.04.53 | Trout (Salmo trutta, Oncorhynchus mykiss, O. clarki, O. aguabonita, O. gilae, O. apache and O. chrysogaster), frozen | Free | | | | | |
| | 03.04.54 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.04.55 | Carp, frozen | Free | | | | | |
| | 03.04.56 | Indian carp, frozen | Free | | | | | |
| | 03.04.59 | Other | Free | | | | | |
| | 03.04.61 | Flatfish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), frozen | Free | | | | | |
| | 03.04.62 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen | Free | | | | | |
| | 03.04.63 | Haddock (Melanogrammus aeglefinus), frozen | Free | | | | | |
| | 03.04.64 | Coalfish (Pollachius virens), frozen | Free | | | | | |
| | 03.04.65 | Hake (Merluccius spp., Urophycis chuss, Urophycis spp.), frozen | Free | | | | | |
| | 03.04.66 | Alaska pollack (Pollachius chalcogrammus), frozen | Free | | | | | |
| | 03.04.67 | Skipjack or stripe-bellied bonito, frozen | Free | | | | | |
| | 03.04.68 | Tuna (of the genus Thunnus), frozen | Free | | | | | |
| | 03.04.69 | Other | Free | | | | | |
| | 03.04.71 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), frozen | Free | | | | | |
| | 03.04.72 | Herrings (Clupea harengus, Clupea pallasii), frozen | Free | | | | | |
| | 03.04.73 | Anchovies (Engraulis spp.), frozen | Free | | | | | |
| | 03.04.74 | Eels (Anguilla spp.), frozen | Free | | | | | |
| | 03.04.75 | Carp, frozen | Free | | | | | |
| | 03.04.76 | Indian carp, frozen | Free | | | | | |
| | 03.04.79 | Other | Free | | | | | |
| 16 | 03.05 | Flour, meal and pellets of fish, fit for human consumption | | | | | | |
| | 03.05.00 | Flour, meal and pellets of fish, fit for human consumption | Free | | | | | |
| 17 | 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | | | | | | |
| | 03.06.11 | Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), frozen | Free | | | | | |
| | 03.06.12 | Lobster (Homarus spp.), frozen | Free | | | | | |
| | 03.06.13 | Crabs, frozen | Free | | | | | |
| | 03.06.14 | Brown shrimp (Crangon crangon), frozen | Free | | | | | |
| | 03.06.15 | Pink shrimp (Pandalus jordani), frozen | Free | | | | | |
| | 03.06.16 | Other shrimps and prawns, frozen | Free | | | | | |
| | 03.06.17 | Other freshwater crustaceans, frozen | Free | | | | | |
| | 03.06.19 | Other, including flours, meals and pellets of crustaceans, fit for human consumption, frozen | Free | | | | | |
| | 03.06.21 | Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), live | Free | | | | | |
| | 03.06.22 | Lobster (Homarus spp.), live | Free | | | | | |
| | 03.06.23 | Crabs, live | Free | | | | | |
| | 03.06.24 | Brown shrimp (Crangon crangon), live | Free | | | | | |
| | 03.06.25 | Pink shrimp (Pandalus jordani), live | Free | | | | | |
| | 03.06.26 | Other shrimps and prawns, live | Free | | | | | |
| | 03.06.27 | Other freshwater crustaceans, live | Free | | | | | |
| | 03.06.29 | Other, including flours, meals and pellets of crustaceans, fit for human consumption, live | Free | | | | | |
| | 03.06.31 | Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), fresh or chilled | Free | | | | | |
| | 03.06.32 | Lobster (Homarus spp.), fresh or chilled | Free | | | | | |
| | 03.06.33 | Crabs, fresh or chilled | Free | | | | | |
| | 03.06.34 | Brown shrimp (Crangon crangon), fresh or chilled | Free | | | | | |
| | 03.06.35 | Pink shrimp (Pandalus jordani), fresh or chilled | Free | | | | | |
| | 03.06.36 | Other shrimps and prawns, fresh or chilled | Free | | | | | |
| | 03.06.37 | Other freshwater crustaceans, fresh or chilled | Free | | | | | |
| | 03.06.39 | Other, including flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled | Free | | | | | |
| | 03.06.41 | Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), dried, salted or in brine | Free | | | | | |
| | 03.06.42 | Lobster (Homarus spp.), dried, salted or in brine | Free | | | | | |
| | 03.06.43 | Crabs, dried, salted or in brine | Free | | | | | |
| | 03.06.44 | Brown shrimp (Crangon crangon), dried, salted or in brine | Free | | | | | |
| | 03.06.45 | Pink shrimp (Pandalus jordani), dried, salted or in brine | Free | | | | | |
| | 03.06.46 | Other shrimps and prawns, dried, salted or in brine | Free | | | | | |
| | 03.06.47 | Other freshwater crustaceans, dried, salted or in brine | Free | | | | | |
| | 03.06.49 | Other, including flours, meals and pellets of crustaceans, fit for human consumption, dried, salted or in brine | Free | | | | | |
| 18 | 03.07 | Molluscs, whether or not in shell or liquid form, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of molluscs, fit for human consumption | | | | | | |
| | 03.07.11 | Oysters, live | Free | | | | | |
| | 03.07.12 | Oysters, fresh or chilled | Free | | | | | |
| | 03.07.13 | Oysters, frozen | Free | | | | | |
| | 03.07.14 | Oysters, dried, salted or in brine | Free | | | | | |
| | 03.07.15 | Oysters, smoked | Free | | | | | |
| | 03.07.21 | Scallops, including queen scallops, live | Free | | | | | |
| | 03.07.22 | Scallops, including queen scallops, fresh or chilled | Free | | | | | |
| | 03.07.23 | Scallops, including queen scallops, frozen | Free | | | | | |
| | 03.07.24 | Scallops, including queen scallops, dried, salted or in brine | Free | | | | | |
| | 03.07.25 | Scallops, including queen scallops, smoked | Free | | | | | |
| | 03.07.31 | Mussels, live | Free | | | | | |
| | 03.07.32 | Mussels, fresh or chilled | Free | | | | | |
| | 03.07.33 | Mussels, frozen | Free | | | | | |
| | 03.07.34 | Mussels, dried, salted or in brine | Free | | | | | |
| | 03.07.35 | Mussels, smoked | Free | | | | | |
| | 03.07.41 | Cuttlefish and squid, live | Free | | | | | |
| | 03.07.42 | Cuttlefish and squid, fresh or chilled | Free | | | | | |
| | 03.07.43 | Cuttlefish and squid, frozen | Free | | | | | |
| | 03.07.44 | Cuttlefish and squid, dried, salted or in brine | Free | | | | | |
| | 03.07.45 | Cuttlefish and squid, smoked | Free | | | | | |
| | 03.07.51 | Octopus, live | Free | | | | | |
| | 03.07.52 | Octopus, fresh or chilled | Free | | | | | |
| | 03.07.53 | Octopus, frozen | Free | | | | | |
| | 03.07.54 | Octopus, dried, salted or in brine | Free | | | | | |
| | 03.07.55 | Octopus, smoked | Free | | | | | |
| | 03.07.61 | Snails, live | Free | | | | | |
| | 03.07.62 | Snails, fresh or chilled | Free | | | | | |
| | 03.07.63 | Snails, frozen | Free | | | | | |
| | 03.07.64 | Snails, dried, salted or in brine | Free | | | | | |
| | 03.07.65 | Snails, smoked | Free | | | | | |
| | 03.07.71 | Other, including flours, meals and pellets of molluscs, fit for human consumption, live | Free | | | | | |
| | 03.07.72 | Other, including flours, meals and pellets of molluscs, fit for human consumption, fresh or chilled | Free | | | | | |
| | 03.07.73 | Other, including flours, meals and pellets of molluscs, fit for human consumption, frozen | Free | | | | | |
| | 03.07.74 | Other, including flours, meals and pellets of molluscs, fit for human consumption, dried, salted or in brine | Free | | | | | |
| | 03.07.75 | Other, including flours, meals and pellets of molluscs, fit for human consumption, smoked | Free | | | | | |
| 19 | 04.01 | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | | | | | | |
| | 04.01.10 | Of a fat content, by weight, not exceeding 1% | Free | | | | | |
| | 04.01.20 | Of a fat content, by weight, exceeding 1% but not exceeding 6% | Free | | | | | |
| | 04.01.30 | Of a fat content, by weight, exceeding 6% but not exceeding 10% | Free | | | | | |
| | 04.01.40 | Of a fat content, by weight, exceeding 10% but not exceeding 21% | Free | | | | | |
| | 04.01.50 | Of a fat content, by weight, exceeding 21% but not exceeding 45% | Free | | | | | |
| 20 | 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter | | | | | | |
| | 04.02.10 | In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | Free | | | | | |
| | 04.02.21 | In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% but not exceeding 27% | Free | | | | | |
| | 04.02.29 | Other | Free | | | | | |
| | 04.02.31 | Unsweetened | Free | | | | | |
| | 04.02.39 | Other | Free | | | | | |
| 21 | 04.03 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | | | | | | |
| | 04.03.10 | Yoghurt | Free | | | | | |
| | 04.03.20 | Buttermilk | Free | | | | | |
| | 04.03.30 | Beverages consisting of milk or cream to which fruit juice has been added | Free | | | | | |
| | 04.03.40 | Other | Free | | | | | |
| 22 | 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, n.e.s. | | | | | | |
| | 04.04.00 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, n.e.s. | Free | | | | | |
| 23 | 04.05 | Butter and other fats and oils derived from milk; dairy spreads | | | | | | |
| | 04.05.10 | Butter | Free | | | | | |
| | 04.05.20 | Dairy spreads | Free | | | | | |
| | 04.05.30 | Butter oil, anhydrous butter oil, ghee | Free | | | | | |
| 24 | 04.06 | Cheese and curd | | | | | | |
| | 04.06.10 | Fresh (unripened or uncured) cheese, including whey cheese, and curd | Free | | | | | |
| | 04.06.20 | Grated or powdered cheese, of all kinds | Free | | | | | |
| | 04.06.30 | Processed cheese, not grated or powdered | Free | | | | | |
| | 04.06.40 | Blue-veined cheese, and other cheese containing veins produced by Penicillium roqueforti | Free | | | | | |
| | 04.06.90 | Other | Free | | | | | |
| 25 | 04.07 | Eggs in the shell, fresh, preserved or cooked | | | | | | |
| | 04.07.11 | Fertilized eggs for incubation, of fowls of the species domestic | Free | | | | | |
| | 04.07.12 | Other fresh eggs, of fowls of the species domestic | Free | | | | | |
| | 04.07.13 | Other preserved or cooked eggs, of fowls of the species domestic | Free | | | | | |
| | 04.07.14 | Fertilized eggs for incubation, of ducks, geese and guinea fowls | Free | | | | | |
| | 04.07.15 | Other fresh eggs, of ducks, geese and guinea fowls | Free | | | | | |
| | 04.07.16 | Other preserved or cooked eggs, of ducks, geese and guinea fowls | Free | | | | | |
| | 04.07.17 | Fertilized eggs for incubation, of turkeys | Free | | | | | |
| | 04.07.18 | Other fresh eggs, of turkeys | Free | | | | | |
| | 04.07.19 | Other preserved or cooked eggs, of turkeys | Free | | | | | |
| | 04.07.21 | Fertilized eggs for incubation, of other poultry | Free | | | | | |
| | 04.07.22 | Other fresh eggs, of other poultry | Free | | | | | |
| | 04.07.23 | Other preserved or cooked eggs, of other poultry | Free | | | | | |
| 26 | 04.08 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or preserved in other ways, whether or not containing added sugar or other sweetening matter | | | | | | |
| | 04.08.11 | Egg yolks, dried | Free | Tag | Free | | | |
| | 04.08.19 | Other | Free | Tag | Free | | | |
| | 04.08.91 | Egg yolks, other | Free | Tag | Free | | | |
| | 04.08.99 | Other | Free | Tag | Free | | | |
| 27 | 04.09 | Natural honey | | | | | | |
| | 04.09.10 | Of bees of the genus Apis | Free | Tag | Free | | | |
| | 04.09.90 | Other | Free | Tag | Free | | | |
| 28 | 04.10 | Edible products of animal origin, not elsewhere specified or included | | | | | | |
| | 04.10.10 | Human hair, raw, whether or not washed or simply prepared | Free | Tag | Free | | | |
| | 04.10.20 | Bird's nests, edible | Free | Tag | Free | | | |
| | 04.10.30 | Frogs' legs | Free | Tag | Free | | | |
| | 04.10.40 | Snails, other than sea snails | Free | Tag | Free | | | |
| | 04.10.50 | Leeches | Free | Tag | Free | | | |
| | 04.10.60 | Insect waxes, whether or not refined or coloured | Free | Tag | Free | | | |
| | 04.10.70 | Insects, other than insect waxes | Free | Tag | Free | | | |
| | 04.10.80 | Other | Free | Tag | Free | | | |
| | 04.10.90 | Whole dead animals of Chapter 1, not fit for human consumption | Free | Tag | Free | | | |
| 29 | 05.01 | Human hair, unworked, whether or not washed or simply prepared; waste of human hair | | | | | | |
| | 05.01.00 | Human hair, unworked, whether or not washed or simply prepared; waste of human hair | Free | | | | | |
| 30 | 05.02 | Pigs', hogs' or boars' bristles and hairs; badger hair and other brushes; waste of such bristles and hair | | | | | | |
| | 05.02.10 | Bristles and hair of the species domestic | Free | | | | | |
| | 05.02.20 | Other | Free | | | | | |
| 31 | 05.03 | Horsehair and horsehair waste, whether or not in layers with or without supporting material | | | | | | |
| | 05.03.00 | Horsehair and horsehair waste, whether or not in layers with or without supporting material | Free | | | | | |
| 32 | 05.04 | Guts, bladders and stomachs of animals (other than fish), whole and parts thereof | | | | | | |
| | 05.04.00 | Guts, bladders and stomachs of animals (other than fish), whole and parts thereof | Free | | | | | |
| 33 | 05.05 | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmings) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers | | | | | | |
| | 05.05.10 | Feathers of a kind used for stuffing | Free | | | | | |
| | 05.05.20 | Powder and waste of feathers or parts of feathers | Free | | | | | |
| | 05.05.30 | Other | Free | | | | | |
| 34 | 05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products | | | | | | |
| | 05.06.00 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products | Free | | | | | |
| 35 | 05.07 | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, coral, cuttlebone, unworked or simply prepared but not cut to shape; powder and waste of these products | | | | | | |
| | 05.07.10 | Ivory; ivory powder and waste | Free | | | | | |
| | 05.07.20 | Tortoise-shell, whalebone and whalebone hair, including waste | Free | | | | | |
| | 05.07.30 | Horns, antlers, coral, cuttlebone, etc. | Free | | | | | |
| 36 | 05.08 | Animal guts, bladders and stomachs, whole and parts thereof, other than those of fish | | | | | | |
| | 05.08.00 | Animal guts, bladders and stomachs, whole and parts thereof, other than those of fish | Free | | | | | |
| 37 | 05.09 | Sponges of animal origin | | | | | | |
| | 05.09.00 | Sponges of

| S.No. | HS CODE | Description of Product | Round | Tariff * % | Extent of Tariff Concession under SAPTA (as a percentage of Tariff) For All Member Countries | For LDCs | Any special NTBs with Concessions particular reference to QRs | to SAARC Countries vis-a-vis such NTBs/QRs | REMARKS |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 370 | 8507.10 | Lead-acid, of a kind used for starting piston engines | Second | 20% | 10% | | | | |
| 371 | 8507.20 | Other lead-acid accumulators | Second | 20% | 10% | | | | |
| 372 | 8507.90 | Parts of accumulators | Second | 20% | 10% | | | | |
| | 8711 | Three wheelers (Rikshaws) | | | | | | | |
| 373 | 8711.10.00 | With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc | Third | 40% | 10% | | | | |
| 374 | 8711.20.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc | Third | 40% | 10% | | | | |
| 375 | 8711.30.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc | Third | 40% | 10% | | | | |
| 376 | 8711.40.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc | Third | 40% | 10% | | | | |
| 377 | 8711.50.00 | With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | Third | 40% | 10% | | | | |
| 378 | 8711.90.00 | Other | Third | 40% | 10% | | | | |
| 379 | 8712.00.10 | Bicycles | Third | 5% | 10% | | | | |
| 380 | 8712.90.00 | Other | Third | 10% | 10% | | | | |
| | 90.18 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: -Syringes, needles, catheters, cannulae and the like: | Second | | | | | | |
| 381 | 9018.31 | Syringes, with or without needles | Second | 20% | 10% | | Nil | | |
| 382 | 9018.32 | Tubular metal needles and needles for sutures | Second | 5% | 10% | | | | |
| 383 | 9018.39 | Other | Second | 5% | 10% | | | | |
| | | Other instruments and appliances, used in dental sciences: | | | | | | | |
| 384 | 9018.41 | Dental drill engines, whether or not combined on a single base with other dental equipments | Second | 5% | 10% | | | | |
| 385 | 9018.49 | Other | Second | 5% | 10% | | | | |
| 386 | 9018.50 | Other ophthalmic instruments and appliances | Second | 5% | 10% | | | | |
| 387 | 9018.90 | Other instruments and appliances | Second | 5% | 10% | | | | |
| 388 | 9028.10 | Gas meters | Third | 10% | 10% | | | | |
| 389 | 9028.30 | Electricity meters | Third | 10% | 10% | | | | |
| 390 | 9032.89 | Automatic voltage stabiliser | Third | 20% | | 15% | | | |
| 391 | 9403.30 | Wooden furniture of a kind used in offices | Second | 40% | | 15% | | | |
| 392 | 9403.40 | Wooden furniture of a kind used in the kitchen | Second | 40% | | 15% | | | |
| 393 | 9403.50 | Wooden furniture of a kind used in the bed room | Second | 40% | | 15% | | | |
| 394 | 9403.60 | Other wooden furniture | Second | 40% | | 15% | | | |
| 395 | 9405.10 | Chandeliers and other electric ceiling/wall lighting fittings excluding those for lighting public open spaces thoroughfares | Third | 20% | | 10% | | | |
| 396 | 9405.20 | Electric table desk bedside or floor standing lamps | Third | 20% | | 10% | | | |
| 397 | 9405.30 | Lighting sets for christmas trees | Third | 20% | | 10% | | | |
| 398 | 9405.40 | Other electric lamps and lighting fittings | Third | 20% | | 15% | | | |
| 399 | 9405.50 | Other non-electrical lamps & lighting fittings | Third | 5% | | 10% | | | |
| 400 | 9505.00 | Wheeled toys designed to be ridden by children | Third | 20% | | 10% | | | |
| 401 | 9502.10 | Dolls whether or not dressed | Third | 20% | | | | | |
| 402 | 9502.99 | Parts & accessory : others | Third | 20% | | 10% | | | |
| | | Toys representing animals/non-human creatures | | | | | | | |
| 403 | 9503.41 | Stuffed | Third | 20% | | 10% | | | |
| 404 | 9503.49 | Other | Third | 20% | | 10% | Nil | | |
| 405 | 9503.50 | Toy musical instruments & apparatus | Third | 20% | | 10% | | | |
| 406 | 9503.60 | Puzzels | Third | 20% | | 10% | | | |
| 407 | 9503.70 | Other toys put up in sets or outfits | Third | 20% | | 10% | | | |
| 408 | 9503.80 | Other toys and models, incorporating a motor | Third | 20% | | 10% | | | |
| 409 | 9503.90 | Other toys | Third | 20% | | 10% | | | |
| | 95.06 | Articles and equipment for general physical exercise, swimming pools and padding pools: -Golf clubs and other golf equipment: | | | | | | | |
| 410 | 9506.31 | Clubs, complete | Second | 10% | 10% | | | | |
| 411 | 9506.32 | Balls | Second | 10% | 10% | | | | |
| 412 | 9506.39 | Other | Second | 10% | 10% | | | | |
| 413 | 9506.40 | Articles and equipment for table-tennis | Second | 10% | 10% | | | | |
| | | Tennis, badminton or similar rackets, wehther or not strongs: | | | | | | | |
| 414 | 9506.51 | Lawn tennis rackets, whether or not strong | Second | 10% | 10% | | | | |
| 415 | 9506.59 | Other | Second | 10% | 10% | | | | |
| 416 | 9506.61 | Lawn tennis balls | Second | 10% | 10% | | | | |
| 417 | 9506.62 | Inflatable | Second | 10% | 10% | | | | |
| 418 | 9506.69 | Other | Second | 10% | 10% | | | | |
| 419 | 9506.70 | Ice skates and roller skates, including skating boots with skates attached | Second | 40% | 10% | | | | |
| | | Other | | | | | | | |
| 420 | 9506.91 | Articles and equipment for general physical exercises, gymnastics or athletics | Second | 10% | 10% | | | | |
| 421 | 9506.99 | Other | Second | 10% | 10% | | | | |
| | 95.07 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy"birds" (Other than those of heading No.92.08 or 97.05) and similar hunting or shooting requisites: | | | | | Nil | | |
| 422 | 9507.10 | Fishing rods | Second | 10% | 10% | | | | |
| 423 | 9507.20 | Fish-hooks, whether or not snelled | Second | 10% | 10% | | | | |
| 424 | 9507.30 | Fishing reels | Second | 10% | 10% | | | | |
| 425 | 9507.90 | Other | Second | 10% | 10% | | | | |
| 426 | 9602.00 | Gelatin capsule (empty) | Third | 20% | | 15% | | | |

*** "Tariff" means customs duties included in the national tariff schedules of the Contracting States with respect to the aforesaid goods read with any other notification (for the time being in force) issued in respect of such goods but excluding notifications giving effect to the concessions under other Preferential Trading Arrangements.**

**Consolidation of National Schedules of First, Second and Third Rounds of Trade Negotiations of Nepal done by the SAARC Secretariat, Kathmandu**