

**ANNEX 3B**  
**Product Specific Rules**  
**(Referred to in Chapter 3)**

**Rule 1**  
**Definitions**

For the purposes of this Annex:

“**WO**” means wholly obtained;

“**CC**” means change to this chapter from any other chapter;

“**CTH**” means change to this heading from any other heading;

“**CTSH**” change to this subheading from any other subheading;

“**SO**” means specific operations;

“**VA**” means value addition as per paragraph 2 of Article 3.2 (Origin Criteria). The percentages are on an FOB basis. However, in the case that Ex Works price is the basis, the value addition shall be 5 percentage points lower. For example, 40% value addition on the basis of FOB value and 35% value addition on the basis of Ex Works price.

Notwithstanding the above, in the case of products under HS 71, the value addition must be on the basis of FOB value;

“**Chapter**” means a chapter of the Harmonised System;

“**Heading**” means the first four digits in the tariff classification number under the HS; and

“**Sub heading**” means the first six digits in the tariff classification number under the HS.

**Rule 2**  
**Review**

Both Parties agree to review the PSRs within two (2) years of entry into force of this Agreement.

**TABLE 1: PRODUCT-SPECIFIC RULES**

<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
Chapter 1	Live animals.	WO
Chapter 2	Meat and edible meat offal.	WO

<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	WO
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.	WO
Chapter 5	Products of animal origin, not elsewhere specified or included.	WO
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	WO
Chapter 7	Edible vegetables and certain roots and tubers.	WO
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons.	WO
080132	-- Shelled (Cashew kernel)	CTSH
Chapter 9	Coffee, tea, maté and spices.	CTSH + VA 40%
Chapter 10	Cereals.	WO
Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten.	CTH + VA 40%
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	WO
Ex Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
1302	Vegetable saps and extracts	CTH + VA 40%
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	WO
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	CTSH +VA 40%
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	CTH+VA 40%
Ex Chapter 17	Sugars and sugar confectionery.	WO

<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
1701	Cane or beet sugar	CTSH + VA 40%
1702	Other sugars	CTSH + VA 40%
1704	Sugar confectionery	CTH + VA 40%
Ex Chapter 18	Cocoa and cocoa preparations	WO
1803	Cocoa paste, whether or not defatted.	CTH + VA 40 %
1804	Cocoa butter, fat and oil	CTH + VA 40 %
1805	Cocoa powder, not containing added sugar or other sweetening matter.	CTH + VA 40%
1806	Chocolate and other food preparations containing cocoa.	CTSH + VA 40%
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products.	CTH + VA 40%
Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants.	CC + VA 40 %
2007-2009	Jams, Fruit Jellies, Marmalades, fruit or nut purees/pastes, other fruit/nut preparations, fruit juices etc	CTH +VA 40%
Chapter 21	Miscellaneous edible preparations.	CTH+ VA 40%
Ex Chapter 22	Beverages, spirits and vinegar	WO
2201, 2202, Ex2206, 2209	Non-alcoholic beverages and vinegar	CTH + VA 40%
Ex 2207, Ex 2208	Undenatured ethyl alcohol for medical use	CTH + VA 40%
Chapter 23	Residues and waste from the food industries; prepared animal fodder.	CC + VA 40%
2308,2309	Vegetable materials/ waste used as animal feed, preparations of a kind used in animal feeding	CTH +VA 40%
Chapter 24	Tobacco and manufactured tobacco substitutes.	WO
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	CTSH + VA 40%
Chapter 26	Ores, slag and ash.	CTSH + VA 40%
Chapter 27	Mineral fuels, mineral oils and products	CTSH + VA 40%



HS Code	Description of Product	Product Specific Rule (PSR)
	of their distillation; bituminous substances; mineral waxes.	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.	CTSH + VA 40%
Chapter 29	Organic chemicals.	CTSH + VA 40%
Chapter 30	Pharmaceutical products.	CTSH + VA 40%
Chapter 31	Fertilisers.	CTSH + VA 40%
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.	CTSH + VA 40%
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations.	CTSH + VA 40%
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.	CTSH + VA 40 %
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.	CTSH + VA 40%
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.	CTSH + VA 40%
Chapter 37	Photographic or cinematographic goods.	CTSH + VA 40%
Chapter 38	Miscellaneous chemical products.	CTSH + VA 40%
Chapter 39	Plastics and articles thereof.	CTSH + VA 40% VA
Ex Chapter 40	Rubber and articles thereof.	CTSH + VA 40%
400110	- Natural rubber latex, whether or not pre-vulcanised	WO
400121	-- Smoked sheets	WO
400122	-- Technically specified natural rubber (TSNR)	WO

<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
400129	Other (Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip, other than smoked sheets and TSNR)	WO
Chapter 41	Raw hides and skins (other than furskins) and leather.	CTSH + VA 40%
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut).	CTH + VA 40%
Chapter 43	Furskins and artificial fur; manufactures thereof.	CTH + VA 40%
Chapter 44	Wood and articles of wood; wood charcoal.	CTSH + VA 40%
Chapter 45	Cork and articles of cork.	CTH + VA 40%
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.	CTSH + VA 40%
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.	CTSH + VA 40%
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard.	CTSH + VA 40%
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.	CTSH + VA 40%
Chapter 50	Silk.	CTSH + VA 40%
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTSH + VA 40%
Ex Chapter 52	Cotton	CTSH + VA 40%
5201	Cotton, not carded or combed.	WO
5202	Cotton waste (including yarn waste and garnetted stock).	WO
5203	Cotton, carded or combed.	WO
5204	Cotton sewing thread, whether or not	WO

<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
	put up for retail sale.	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTSH + VA 40%
Chapter 54	Man-made filaments	CTSH + VA 40%
Chapter 55	Man-made staple fibres	CTSH + VA 40%
Chapter 56	Wadding, felt and non wovens; special yarns; twine; cordage, ropes and cables and articles thereof	CTH + VA 40%
Chapter 57	Carpets and other textile floor coverings	CTH + VA 40%
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CTH + VA 40%
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	CTH + VA 40%
Chapter 60	Knitted or crocheted fabrics	CTH + VA 40%
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CTH + VA 40%
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CTH + VA 40%
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	CTH + VA 40%
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH + VA 40%
Chapter 65	Headgear and parts thereof	CTH + VA 40%
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	CTSH + VA 40%
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTSH + VA 40%
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTSH + VA 40%
Chapter 69	Ceramic products	CTSH + VA 40%
Chapter 70	Glass and glassware	CTSH + VA 40%



HS Code	Description of Product	Product Specific Rule (PSR)
Ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTSH + VA 40%
7102	Diamonds	CTSH + VA 6%
7106	Silver unwrought, semi manufactured, powder	Certified UAE/India good delivery silver bars in different denominations
710691	Unwrought silver	CTSH + 3% VA
710692	Semi manufactured silver	CTSH + 3%VA
710812	Other unwrought forms of gold	Certified UAE/ India good delivery gold bars in different denomination
711011	Unwrought or powder form of platinum	CTSH + 3% VA
711019	Platinum in other forms	CTSH +3%VA
Ex711311	Silver Filigree work (plain)	CTSH + 3.5% VA
Ex711311	Silver Jewellery set with gems (studded)	CTSH + 6%VA
Ex711311	Other articles of silver jewellery (plain)	CTSH +6% VA
Ex711311	Parts of plain silver jewellery	CTSH + 3.5%VA
Ex711319	Jewellery of gold unset	CTSH + 3.5% VA
Ex711319	Jewellery of gold set with pearls	CTSH +6% VA
Ex711319	Jewellery of gold set with diamonds	CTSH +7% VA
Ex711319	Jewellery of gold set with precious and semi- precious stones other than diamonds	CTSH + 6% VA
Ex711319	Jewellery of platinum unset	CTSH + 3.5% VA
Ex711319	Parts of plain gold jewellery	CTSH +3.5%VA
Ex711319	Articles of other precious metal	CTSH + 3.5%VA
Ex Chapter 72	Iron and steel	CTSH + VA 40%
7206-7229	Iron & Steel	Melt and Pour in the Parties
Chapter 73	Articles of iron or steel	CTSH + VA 40%

<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
Ex Chapter 74	Copper and articles thereof	CTSH + VA 40%
740710	Bars, rods and profiles of refined copper	(Melt, cast and rolled) or (CTSH + VA 40%)
740811, 740819	Wire of refined copper	(Melt, cast and rolled) or (CTSH + VA 40%)
Chapter 75	Nickel and articles thereof	CTSH + VA 40%
Chapter 76	Aluminium and articles thereof	CTSH + VA 45%
Chapter 78	Lead and articles thereof	CTSH + VA 40%
Chapter 79	Zinc and articles thereof	CTSH + VA 40%
Chapter 80	Tin and articles thereof	CTSH + VA 40%
Chapter 81	Other base metals; cermets; articles thereof	CTSH + VA 40%
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTSH + VA 40%
Chapter 83	Miscellaneous articles of base metal	CTSH + VA 40%
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof except for	CTH + VA 40%
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	CTH + VA 40%
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTSH + VA 40%
Ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	CTH + VA 45%
8716	Trailers and Semi-Trailers	CTSH + VA 40%
Chapter 88	Aircraft, spacecraft, and parts thereof	CTSH + VA 40%
Chapter 89	Ships, boats and floating structures	CTSH + VA 40%



<b>HS Code</b>	<b>Description of Product</b>	<b>Product Specific Rule (PSR)</b>
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTSH + VA 40%
Chapter 91	Clocks and watches and parts thereof	CTSH + VA 40%
Chapter 92	Musical instruments; parts and accessories of such articles	CTH + VA 40%
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH + VA 40%
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	CTH + VA 40%
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH + VA 40%
Chapter 96	Miscellaneous manufactured articles	CTSH + VA 40%
Chapter 97	Works of art, collectors' pieces and antiques	CTSH + VA 40%