

**DUTY FREE TARIFF PREFERENCE SCHEME OF INDIA  
FOR LEAST DEVELOPED COUNTRIES**

GUIDE

<b>A – BASIC INFORMATION:</b>
1) Member implementing the PTA: <b>India</b>
2) Date PTA entered into force: <b>- Date: 13 August 2008</b>
3) Date of last renewal of the PTA (where applicable): <b>01 April 2014</b>
4) Date of notification to the GATT/WTO and symbol of GATT/WTO documents: <b>- Date: 5 September 2011</b> <b>- Document: <a href="#">G/C/W/651</a> and <a href="#">WT/COMTD/N/38</a> dated 12 September 2011; <a href="#">G/C/W/651/Add.1</a> and <a href="#">WT/COMTD/N/38/Add.1</a> dated 18 November 2015</b>
5) Date of expiration of PTA: <b>The scheme currently has no date of expiration.</b>
6) Enactment of PTA, Related Legislation and Publication of PTA modification: <b>Text of the Duty Free Tariff Preference (DFTP) Scheme available at:</b> <a href="http://commerce.gov.in/trade/international_tpp_DFTP.pdf">http://commerce.gov.in/trade/international_tpp_DFTP.pdf</a>  The important customs notifications for <b>products coverage</b> (96/2008, 56/2012 and 08/2014) can be found at the web-links: <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8</a> <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2012/cs-tarr2012/cs56-2012">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2012/cs-tarr2012/cs56-2012</a> <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014</a> ; and  The important customs notifications for <b>Rules of Origin</b> (100/2008 and 29/2015) can be found at the web-links: <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-nt2008/csnt100-2k8">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-nt2008/csnt100-2k8</a> ; <a href="http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2015/cs-tarr2015/cs29-2015.pdf">http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2015/cs-tarr2015/cs29-2015.pdf</a>  <b>PTA modifications are published as Customs Notifications, and are available at:</b> <a href="http://cbec.gov.in/Customs-Notifications">http://cbec.gov.in/Customs-Notifications</a>
7) Authority(ies) granting the beneficial treatment: <b>Ministry of Finance, Government of India (<a href="http://www.finmin.nic.in">www.finmin.nic.in</a>)</b>
8) National authorities in charge of PTA management: <b>Department of Commerce, Ministry of Commerce &amp; Industry, Government of India (<a href="http://commerce.gov.in">http://commerce.gov.in</a>)</b>
<b>B – REFERENCES TO INFORMATION ABOUT:</b>
<b>I. BENEFICIARIES</b>
(a) Number and List of Beneficiaries: <b>Number:</b> All 48 LDCs are eligible to become beneficiaries. However, so far 31 LDCs (Maldives and Samoa graduated) have become beneficiaries by providing a letter of intent as well as specimen seals and signatures of the officials authorised to issue the certificate of origin under the DFTP Scheme.

<p><b>List of Beneficiaries of the DFTP Scheme available at:</b>  <a href="http://commerce.gov.in/trade/international_tpp_DFTP.pdf">http://commerce.gov.in/trade/international_tpp_DFTP.pdf</a></p>
<p>(b) <i>Eligibility:</i>  Beneficiaries are notified subject to submission of Letter of Intent, and details of signatories for issuing of certification of origin. Imports under preferential tariff allowed subject to fulfilling Rules of Origin.  <b>Text of the DFTP Scheme available at:</b> <a href="http://commerce.gov.in/trade/international_tpp_DFTP.pdf">http://commerce.gov.in/trade/international_tpp_DFTP.pdf</a></p>
<p>(c) <i>Restrictions to Eligibility:</i>  <b>None, except as stated at (b) above</b></p>
<p>(d) <i>Modification to Beneficiaries List:</i>  <b>Modified list of beneficiaries available at</b> <a href="http://commerce.gov.in/trade/international_tpp_DFTP.pdf">http://commerce.gov.in/trade/international_tpp_DFTP.pdf</a>.  <b>Corresponding Customs Notifications are available at:</b> <a href="http://cbec.gov.in/Customs-Notifications">http://cbec.gov.in/Customs-Notifications</a></p>
<p><b>II. SCOPE OF PRODUCTS ( IN ACCORDANCE WITH THE NOTIFYING MEMBER'S CLASSIFICATION OF PRODUCTS)</b></p>
<p>(a) <i>Number (tariff lines) and list of eligible products:</i>  <b>The list of products and tariff lines under the Exclusion List and Positive List are given in Customs Notification Nos. 96/2008 and 08/2014 available at:</b>  <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8</a>  <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014</a>;  As per customs notification No.08/2014, only 97 lines are under exclusion list and 114 lines are under Margin of Preference (MOP) list. All other products outside these two lists are duty free.</p>
<p>(b) <i>Ineligible products:</i>  <b>The list of products and tariff lines under the Exclusion List and Positive List are given in Customs Notification Nos. 96/2008 and 08/2014 available at:</b>  <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8</a>  <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014</a>;  As per customs notification No.08/2014, only 97 lines are under exclusion list and 114 lines are under Margin of Preference (MOP) list. All other products outside these two lists are duty free.</p>
<p>(c) <i>Modification to Eligible Products List:</i>  <b>Modification to Eligible Product List, if any, shall be available in the DFTP Scheme at:</b>  <a href="http://commerce.gov.in/trade/international_tpp_DFTP.pdf">http://commerce.gov.in/trade/international_tpp_DFTP.pdf</a> <b>and the Corresponding Customs Notification shall be available at:</b> <a href="http://cbec.gov.in/Customs-Notifications">http://cbec.gov.in/Customs-Notifications</a></p>
<p><b>III. PTA TREATMENT</b></p>
<p>(a) <i>Tariff Treatment</i>  <b>DFTP Scheme available at:</b> <a href="http://commerce.gov.in/trade/international_tpp_DFTP.pdf">http://commerce.gov.in/trade/international_tpp_DFTP.pdf</a> <b>and corresponding Customs Notifications for products coverage 96/2008, 56/2012 and 08/2014 are available at:</b> <a href="http://cbec.gov.in/Customs-Notifications">http://cbec.gov.in/Customs-Notifications</a></p>
<p>(b) <i>Exceptions:</i>  <b>None</b></p>
<p>(c) <i>Different Preferential Treatment:</i>  <b>There are three kinds of treatment namely: (i) Positive list of tariff lines with margin of preference specified against each tariff line; (ii) Duty Free lines which are duty free; and (iii) Exclusion list of tariff lines with no preferential treatment. The list of products and tariff lines under the Exclusion List and Positive List are given in Customs Notification Nos. 96/2008 and 08/2014 available at:</b>  <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-tarr2008/cs96-2k8</a>  <a href="http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014">http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2014/cs-tarr2014/cs08-2014</a>;  <b>As per customs notification No.08/2014, only 97 lines are under exclusion list and 114 lines are under Margin of Preference (MOP) list. All other products outside these two lists are duty free.</b></p>

*(d) Request for Preferential Treatment:*

**It is subject to (i) Declaration of the specific LDC as the beneficiary country subject to furnishing of Letter of Intent (Annex I of DFTP Scheme) and the details of the authorised signatories for issuance of certificate of origin in the prescribed format (Annex II of DFTP Scheme).**

**(ii) Furnishing of Certificate of Origin details in the prescribed format which can be seen in the text of the DFTP Scheme available at: [http://commerce.gov.in/trade/international\\_tpp\\_DFTP.pdf](http://commerce.gov.in/trade/international_tpp_DFTP.pdf)**

#### **IV. RULES OF ORIGIN (INCLUDING REQUISITES AND RESTRICTIONS)**

The important notifications for **Rules of Origin** (100/2008 and 29/2015) can be found at the web-links:

<http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-2008/cs-nt2008/csnt100-2k8;>

<http://cbec.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2015/cs-tarr2015/cs29-2015.pdf>

#### **V. PREFERENTIAL DATA**

Data relating to the DFTP Scheme can be found on the WTO's Database on Preferential Trade Arrangements (<http://ptadb.wto.org/?lang=1>)