18 October 2023

DUTY FREE TARIFF PREFERENCE SCHEME OF INDIA FOR LEAST DEVELOPED COUNTRIES

GUIDE

A – BASIC INFORMATION:
1) Member implementing the PTA: **India**
2) Date PTA entered into force: **- Date: 13 August 2008**
3) Date of last renewal of the PTA (where applicable): **- Date: 30 December 2021**
4) Date of notification to the GATT/WTO and symbol of GATT/WTO documents: **- Date: 5 September 2011** **- Document: G/C/W/651 and WT/COMTD/N/38 dated 12 September 2011; G/C/W/651/Add.1 and WT/COMTD/N/38/Add.1 dated 18 November 2015; G/RO/LDC/N/IND/1.doc dated 27 June 2017**
5) Date of expiration of PTA: **The scheme currently has no date of expiration.**
6) Enactment of PTA, Related Legislation and Publication of PTA modification: **Text of the Duty-Free Tariff Preference (DFTP) Scheme available at:** Trade Promotion Programmes and Schemes – Mcommerce (https://www.commerce.gov.mm/sites/default/files/DFTP%20SCheme%20for%20LDCs.pdf) The important customs notifications for **products coverage** (**96/2008; 56/2012; 08/2014; 67/2016; 02/2017; 36/2019; 60/2021; 23/2022**) can be found at the web-links: https://taxinformation.cbic.gov.in/view-pdf/1003339/ENG/Notifications (Notification No. 96/2008-Customs) https://taxinformation.cbic.gov.in/view-pdf/1002825/ENG/Notifications (Notification No. 56/2012-Customs) https://taxinformation.cbic.gov.in/view-pdf/1002748/ENG/Notifications (Notification No. 08/2014-Customs) https://taxinformation.cbic.gov.in/view-pdf/1002589/ENG/Notifications (Notification No.67/2016-Customs) https://taxinformation.cbic.gov.in/view-pdf/1002586/ENG/Notifications (Notification No. 02/2017-Customs) https://taxinformation.cbic.gov.in/view-pdf/1000246/ENG/Notifications (Notification No.36/2019-Customs) https://taxinformation.cbic.gov.in/view-pdf/1008957/ENG/Notifications (Notification No. 60/2021-Customs) https://taxinformation.cbic.gov.in/view-pdf/1009296/ENG/Notifications (Notification No. 23/2022-Customs)

The important customs notifications for **Rules of Origin** (100/2008, 29/2015 and 53/2020) can be found at the web-links:

https://taxinformation.cbic.gov.in/view-pdf/1007369/ENG/Notifications
(Notification No. 100 /2008-CUSTOMS (N.T.))

https://taxinformation.cbic.gov.in/view-pdf/1006474/ENG/Notifications
(No. 29/2015 - Customs (N.T.))

https://taxinformation.cbic.gov.in/view-pdf/1000247/ENG/Circulars
(circular no 53/2020**)**

PTA modifications are published as Customs Notifications, and are available
Explore (https://www.cbic.gov.in/)

7) Authority(ies) granting the beneficial treatment:
Ministry of Finance, Government of India (www.cbic.gov.in)

8) National authorities in charge of PTA management:
Department of Commerce, Ministry of Commerce & Industry, Government of India (http://commerce.gov.in)

B – REFERENCES TO INFORMATION ABOUT:

I. BENEFICIARIES

(a) *Number and List of Beneficiaries:*
Number: All 46 LDCs are eligible to become beneficiaries. However, so far 35 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.

List of Beneficiaries of the DFTP Scheme available at:
Trade Promotion Programmes and Schemes – Mcommerce
(https://www.commerce.gov.mm/sites/default/files/DFTP%20SCheme%20for%20LDCs.pdf)

Following are the other notification related to the List of beneficiaries and omission of countries from beneficiaries list:
https://taxinformation.cbic.gov.in/view-pdf/1000004/ENG/Notifications
(Notification No. 50/2021-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002520/ENG/Notifications
(Notification No. 68/2017-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002622/ENG/Notifications
(Notification No. 34/2016-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002617/ENG/Notifications
(Notification No. 39/2016-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002610/ENG/Notifications
(Notification No. 46/2016-Customs)

(b) *Restrictions to Eligibility:*
None, except as stated at II(b) read with II (c) below.

(c) *Modification to Beneficiaries List:*
Modified list of beneficiaries available at Trade Promotion Programmes and Schemes – Mcommerce
(https://www.commerce.gov.mm/sites/default/files/DFTP%20SCheme%20for%20LDCs.pdf)

Corresponding Customs Notifications are available at:
Explore (https://www.cbic.gov.in/)

II. SCOPE OF PRODUCTS (IN ACCORDANCE WIH THE NOTIFYING MEMBER'S CLASSIFICATION OF PRODUCTS))

(a) Number (tariff lines) and list of eligible products:
The important customs notifications for **products coverage** (**96/2008; 56/2012; 08/2014; 67/2016; 02/2017; 36/2019; 60/2021; 23/2022**) can be found at the web-links:

https://taxinformation.cbic.gov.in/view-pdf/1003339/ENG/Notifications
(Notification No. 96/2008-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002825/ENG/Notifications
(Notification No. 56/2012-Customs

https://taxinformation.cbic.gov.in/view-pdf/1002748/ENG/Notifications
(Notification No. 08/2014-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002589/ENG/Notifications
(Notification No.67/2016-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002586/ENG/Notifications
(Notification No. 02/2017-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1000246/ENG/Notifications
(Notification No.36/2019-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1008957/ENG/Notifications
(Notification No. 60/2021-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1009296/ENG/Notifications
(Notification No. 23/2022-Customs)

As per latest customs notification No.60/2021, only 97 lines are under exclusion list and 115 lines are under Margin of Preference (MOP) list. All other products outside these two lists are duty free.

(b*) Ineligible products:*
The list of products and tariff lines under the Exclusion List and Positive List are given in Customs Notification Nos. 96/2008; 56/2012; 08/2014; 67/2016; 02/2017; 36/2019; 60/2021; 23/2022 available at:

https://taxinformation.cbic.gov.in/view-pdf/1003339/ENG/Notifications
(Notification No. 96/2008-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002825/ENG/Notifications
(Notification No. 56/2012-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002748/ENG/Notifications
(Notification No. 08/2014-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002589/ENG/Notifications
(Notification No.67/2016-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002586/ENG/Notifications
(Notification No. 02/2017-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1000246/ENG/Notifications
(Notification No.36/2019-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1008957/ENG/Notifications
(Notification No. 60/2021-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1009296/ENG/Notifications
(Notification No. 23/2022-Customs)

As per latest customs notification No.60/2021, only 97 lines are under exclusion list and 115 lines are under Margin of Preference (MOP) list. All other products outside these two lists are duty free.

(c) *Modification to Eligible Products List:*
Modification to Eligible Product List, if any, shall be available in the DFTP Scheme at:

Trade Promotion Programmes and Schemes - Mcommerce
(https://www.commerce.gov.mm/sites/default/files/DFTP%20SCheme%20for%20LDCs.pdf)

and the Corresponding Customs Notification shall be available at:
Explore (https://www.cbic.gov.in/)

As per latest customs notification No. 60/2021, only 97 lines are under exclusion list and 115 products under Margin of Preference. All other products outside these two lists are duty free.

III. PTA TREATMENT

(a) Tariff Treatment
DFTP Scheme available at: Trade Promotion Programmes and Schemes – Mcommerce
(https://www.commerce.gov.mm/sites/default/files/DFTP%20SCheme%20for%20LDCs.pdf)

and corresponding Customs Notifications for **products coverage** (96/2008; 56/2012; 08/2014; 67/2016; 02/2017; 36/2019; 60/2021 and 23/2022) **are available at:**
Explore (https://www.cbic.gov.in/)

(b) Exceptions:
None

(c) Different Preferential Treatment:
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; 56/2012; 08/2014; 67/2016; 02/2017; 36/2019; 60/2021; 23/2022 available at:

https://taxinformation.cbic.gov.in/view-pdf/1003339/ENG/Notifications
(Notification No. 96/2008-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002825/ENG/Notifications
(Notification No. 56/2012-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002748/ENG/Notifications
(Notification No. 08/2014-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002589/ENG/Notifications
(Notification No.67/2016-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1002586/ENG/Notifications
(Notification No. 02/2017-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1000246/ENG/Notifications
(Notification No.36/2019-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1008957/ENG/Notifications
(Notification No. 60/2021-Customs)

https://taxinformation.cbic.gov.in/view-pdf/1009296/ENG/Notifications
(Notification No. 23/2022-Customs)

As per latest customs notification No.60/2021, only 97 lines are under exclusion list and 115 lines are under Margin of Preference (MOP) list. All other products outside these two lists are duty free.

(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:

Trade Promotion Programmes and Schemes – Mcommerce
(https://www.commerce.gov.mm/sites/default/files/DFTP%20SCheme%20for%20LDCs.pdf)

IV. RULES OF ORIGIN (INCLUDING REQUISITES AND RESTRICTIONS)

The important notifications for **Rules of Origin** (100/2008; 29/2015 and 53/2020) can be found at the weblinks:
https://taxinformation.cbic.gov.in/view-pdf/1007369/ENG/Notifications
(Notification No. 100 /2008-CUSTOMS (N.T.))

https://taxinformation.cbic.gov.in/view-pdf/1006474/ENG/Notifications
(No. 29/2015 - Customs (N.T.))

https://taxinformation.cbic.gov.in/view-pdf/1000247/ENG/Circulars
(circular no 53/2020**)**

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)