

## Hon Todd McClay

Minister of Agriculture  
Minister of Forestry  
Minister for Trade and Investment  
Associate Minister of Foreign Affairs



Shri Piyush Goyal  
Honourable Minister of Commerce and Industry  
Government of the Republic of India  
Vanijya Bhawan, 16 Akbar Road  
New Delhi-110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement (“the Agreement”), I have the honour to confirm the following understandings reached between the Government of New Zealand and the Government of the Republic of India (collectively as “the Parties”), which reads as follows:

The Government of the Republic of India affirms that from the entry into force of the Agreement, imports from New Zealand of goods classified under HS Heading 2204 in India’s tariff schedule shall be subject to treatment as favourable as that provided to imports of like goods from any non-Party with respect to customs duties and charges of any kind imposed on or in connection with importation, with respect to the method of levying such duties and charges and, with respect to minimum CIF value of import.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Todd McClay', written over a light blue horizontal line.

**Hon Todd McClay**  
Minister for Trade and Investment  
Government of New Zealand