ANNEX 2-A

SCHEDULES OF TARIFF COMMITMENTS

SECTION A

GENERAL PROVISIONS

1. For the purposes of Article 2.5 (Reduction or elimination of customs duties), each Party shall reduce or eliminate its customs duties on goods originating in the other Party in accordance with this Annex.

2. The base rate of customs duties and the staging category for a good originating in India imported into the European Union are set out in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and the base rate of customs duties and the staging category for a good originating in the European Union imported into India are set out in Appendix 2-A-2 (Schedule of tariff commitments of India).

3. For the purposes of this Annex, the term "year" means, with respect to the first year ("year 1"), the period from the date of entry into force of this Agreement (hereinafter referred to as "EIF") until 31 December of the same year and, with respect to each subsequent year, the 12-month period which starts on 1 January of that year.

4. For the purposes of implementing equal annual instalments of tariff reductions, each annual reduction shall be implemented on 1 January of each year. For the first year, the annual reduction shall be implemented on the date of EIF.

5. For the purposes of the reduction of customs duties in accordance with Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and Appendix 2-A-2 (Schedule of tariff commitments of India), in the case of ad valorem duties, any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place. In the case of 0.05 %, the fraction is rounded to 0.1 %. In the case of specific duties, any fraction smaller than 0.01 of one Indian Rupee or any fraction smaller than 0.01 of one Euro shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

6. This Annex is based on the Harmonized System, as amended on 1 January 2022.

SECTION B

ADMINISTRATION AND IMPLEMENTATION OF TARIFF RATE QUOTAS

SUB-SECTION 1

HORIZONTAL PROVISIONS ON THE MANAGEMENT OF TARIFF RATE QUOTAS

1. The administration of tariff rate quotas (hereinafter referred to as "TRQs") under this Agreement shall be as conducive to trade as possible. Each Party shall administer the TRQs established under this Agreement in a transparent, objective and non-discriminatory manner.

2. Administration of TRQs shall be minimally burdensome to businesses and each Party shall make every effort to administer its TRQs under this Agreement in a manner that allows importers to fully utilise TRQ quantities. This includes making publicly available, in a timely manner, all relevant information concerning the administration of TRQs, including the available quantities, the eligibility criteria, related documentary requirements, the calendar for applications and allocations, as well as the modalities of the allocation of the TRQ quantities.

3. Each Party shall notify the other Party of the entities responsible for administering its TRQs promptly after EIF or after any change of the responsible entities.

4. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted towards the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule or any other trade agreement.

5. If the date of EIF is a date other than 1 January, the aggregate quantity of a TRQ for year 1 shall be calculated as a proportion of the aggregate annual quantity set out in Section C (Notes to the Schedule of tariff commitments of the European Union) or Section D (Notes to the Schedule of tariff commitments of India) equal to the number of days remaining in year 1 divided by the total number of days in year 1. In all subsequent years during which the TRQ is in operation, the full aggregate annual quantity for each TRQ shall be available from 1 January except if otherwise provided for in this Annex.

6. The Committee on Trade in Goods, established pursuant to Article 18.3(1) (Specialised committees), may review the management of TRQs at any time.

7. If a matter arises concerning TRQs, a Party may request the other Party in writing to:

(a) hold a meeting of the Committee on Trade in Goods; or

(b) promptly provide specific information relating to the TRQ or TRQs concerned, and respond to specific questions.

SUB-SECTION 2

MANAGEMENT OF TARIFF RATE QUOTAS
FOR AGRI-FOOD PRODUCTS

1. The management method for the TRQs of the European Union related to goods originating in India referred to under paragraphs 6 to 22 of Section C (Notes to the Schedule of tariff commitments of the European Union) shall be either the "first-come, first-served" or the simultaneous examination method for allocation of TRQ quantities.

2. The management method for the TRQs of India referred to in paragraphs 3 to 7 of Section D (Notes to the Schedule of tariff commitments of India) shall be the simultaneous examination method for allocation of TRQ quantities.

3. The simultaneous examination method for allocation of TRQ quantities referred to in paragraphs 1 and 2 of this Sub-Section shall be based on the following criteria:

(a) for the first TRQ application period of each year, the information referred to in paragraph 2 of Sub-Section 1 (Horizontal provisions on the management of tariff rate quotas) of Section B (Administration and implementation of tariff rate quotas) should be made public at the latest three months before the first day of the year, except for the first year of EIF where it should be made public within two weeks after the EIF;

(b) the TRQ quantities shall be allocated before the first day of each year among eligible applicants. Exceptionally, for the first year of the EIF, the allocation decisions shall be made public at the latest within 45 days after the EIF;

(c) the TRQ allocations shall remain valid throughout the whole year, until the exhaustion of the quantity allocated, except when otherwise specified in paragraphs 6 to 22 of Section C (Notes to the Schedule of tariff commitments of the European Union);

(d) if the quantities applied for exceed the total available quantity under each TRQ, the available TRQ quantities shall be allocated among all eligible applicants proportionally to the quantity that each eligible applicant has requested;

(e) where there is a risk that fully proportional allocation according to point (d) would result in allocation of commercially non-viable quantities, the concerned Party should take measures to reduce that risk, such as setting a maximum admissible quantity per application. The measures should be published in accordance with paragraph 2 of Sub-Section 1 (Horizontal provisions on the management of tariff rate quotas) of Section B (Administration and implementation of tariff rate quotas);

(f) if the quantities applied for are below the total available quantity under a given TRQ, each eligible applicant for that TRQ should be allocated the requested quantity, and the remaining available quantity should be made available for filing of applications;

(g) applicants should be authorised to return in whole or in part the TRQ import licences allocated to them, before a certain date, allowing for reallocation in the same year;

(h) in case TRQ allocations are transferable, the rules applicable to such transfer should be communicated before the start of the year in accordance with paragraph 2 of Sub-Section 1 (Horizontal provisions on the management of tariff rate quotas) of Section B (Administration and implementation of tariff rate quotas);

(i) when an importer from India fails to import a significant share of the quantity allocated to it under a TRQ opened by India in a year, the competent authority shall, in determining that importer's allocation for the subsequent year, except for the first year of implementation of the Agreement, take such under-utilisation into account. For the purposes of this paragraph, unused TRQ quantities below 20 % of allocated quantity shall not be deemed to constitute a significant share; and

(j) when an importer from the European Union fails to import all or part of the TRQ quantity allocated to it under a TRQ opened by the European Union, it remains subject to the applicable rules on the forfeiture of securities and the calculation of the reference quantity may also be impacted when relevant.

4. The first-come, first-served method for allocation of TRQ quantities referred to in paragraph 1 of Sub-Section 2 (Management of tariff rate quotas for agri-food products) of Section B (Administration and implementation of tariff rate quotas) shall be based on the following criteria:

(a) without prejudice to paragraphs 6 to 22 of Section C (Notes to the Schedule of tariff commitments of the European Union, the TRQs are opened and managed on an annual basis and allocated daily on working days from the first day of the year except for in the case of the first year of implementation of the Agreement where such allocation shall be from the date of EIF, until such quota is exhausted;

(b) the supporting documents shall be in the applicant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged;

(c) TRQ quantities shall be allocated in accordance with the chronological order of the dates of acceptance of customs declarations for release for free circulation by the customs authorities of the importing Party. Such allocation shall take into account requests to benefit from TRQ related to customs declarations accepted until two working days prior to the day of the allocation; and

(d) where the sum of TRQ quantities of all requests to benefit from a TRQ which relate to declarations accepted on the same day exceeds the available TRQ quantity, the allocation shall be done on a pro rata basis with respect to the requested quantities.

SUB-SECTION 3

MANAGEMENT OF TARIFF RATE QUOTAS FOR INDUSTRIAL PRODUCTS

1. The management method for the TRQs of the European Union related to goods originating in India referred to in paragraph 23 of Section C (Notes to the Schedule of tariff commitments of the European Union) shall be the first-come, first-served method based on the criteria listed in paragraph 4 of Sub-Section 2 (Management of tariff rate quotas for agri-food products) of Section B (Administration and implementation of tariff rate quotas).

2. The management method for the TRQs of India related to goods originating in the European Union referred to in paragraphs 10, 11 and 12 of Section D (Notes to the Schedule of tariff commitments of India) shall be as follows:

(a) the application period should be of at least two weeks;

(b) the allocation decisions shall be made public at the latest four months before the first day of the year to which they refer. Exceptionally, for the first year of the EIF, the allocation decisions shall be made public at the latest within 45 days after the EIF;

(c) to be eligible, each applicant shall submit a written pre-purchase agreement issued by an Original Equipment Manufacturer (hereinafter referred to as "OEM") established in the European Union setting out the quantity of vehicles1 that the OEM is ready to supply to the applicant the following year for importation into India under each TRQ;

(d) if the TRQ quantities applied for exceed the total number of vehicles that may be imported under each TRQ, the TRQ quantities shall be allocated among all eligible applicants proportionally to the quantity that each eligible applicant has requested on the basis of the written pre-purchase agreement;

(e) the TRQ allocations shall remain valid throughout the whole year, until the exhaustion of the allocated quantity;

(f) when an importer fails to import a significant share of the quantity allocated to it under a TRQ in a year, the competent authority shall, in determining that importer's allocation for the subsequent year, except for the first year of implementation of this Agreement, take such under-utilisation into account. For the purposes of this paragraph, unused TRQ quantities below 20 % of allocated quantity shall not be deemed to constitute a significant share;

[1] Details on the specific models or versions of a model to be imported, or other information pertaining to individual vehicles or shipments, shall not be required for the purpose of TRQ allocation.

(g) India reserves the right to administer the quota in a manner to give preference to longstanding traditional auto manufacturers already established in the European Union;

(h) India reserves the right to cap the quantities of imports within the quota of any single model of vehicles to 15 % of the overall aggregate quotas for passenger cars (CBU[1] only) in that year with a ceiling of 25,000 units in any year; and

(i) the quotas on cars shall be subject to periodic reviews to consider, among others, market and regulatory developments, the impact of any possible inflation on the price bands (related to the currency in which they are expressed), the inter se distribution of the quota volumes between different price bands and between passenger vehicles ICE and HEV, and passenger vehicles BEV, PHEV and passenger vehicles of any other technology except ICE and HEV, as referred to in point 23 of Section C (Notes to the Schedule of tariff commitments of the European Union) and point 11 of Section D (Notes to the Schedule of tariff commitments of India)[2], changes of demand and evolution of the respective markets with a view to preserving effective market access. The first such review should be initiated one year after the EIF and, thereafter, every five years. The periodic reviews should take into account the quota volumes set out in Section C (Notes to the Schedule of tariff commitments of the European Union) and Section D (Notes to the Schedule of tariff commitments of India) as compared to the bound quota access that may be granted in the future by India and the European Union to any third country, in order to preserve at least the same level of preferential access for cars accorded under this Annex.

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[1] For the purposes of this Annex, "CBU" means Completely Built Units.

[2] For the purposes of this Annex, "ICE" means Internal Combustion Engine vehicles, "HEV" means Hybrid Electric non-plug-in Vehicle, "BEV" means "Battery Electric Vehicle" and "PHEV" means Plug-in Hybrid Electric Vehicle.

3. The management method for the TRQs of the European Union related to goods originating in India referred to in paragraph 24 of Section C (Notes to the Schedule of tariff commitments of the European Union) is set out in Annex 2-B (Steel tariff rate quotas).

4. A Party shall not apply or maintain a bilateral safeguard measure on any product imported under a TRQ established by that Party under this Agreement.

SECTION C

NOTES TO THE SCHEDULE OF TARIFF COMMITMENTS OF THE EUROPEAN UNION

1. The base rate of customs duty for a tariff line is set out in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) under the header "Base Rate".

2. Without prejudice to Article 2.5 (Reduction or elimination of customs duties), for the tariff lines indicated with the staging category "GSP-B3", "GSP-B5" and "GSP-B7”, if the Generalised Scheme of Preferences (hereinafter referred to as "GSP") duty rate applied to these goods originating in India on the day before the date of EIF is lower than the preferential tariff concession provided under this Agreement, that Party shall apply that lower GSP duty rate until the end of year 7.

3. The following staging categories shall apply to the reduction or elimination of base rate of customs duties by the European Union pursuant to Article 2.5 (Reduction or elimination of customs duties):

(a) customs duties on originating goods provided for in the tariff lines in staging category "A" shall be eliminated entirely and such goods shall be duty-free from the date of EIF;

(b) customs duties on originating goods provided for in the tariff lines in staging category "B3" shall be eliminated in four equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 4;

(c) customs duties on originating goods provided for in the tariff lines in staging category "B5" shall be eliminated in six equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 6;

(d) customs duties on originating goods provided for in the tariff lines in staging category "B7" shall be eliminated in eight equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 8;

(e) customs duties on originating goods provided for in the tariff lines in staging category "GSP-B3" shall be eliminated in four equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 4;

(f) customs duties on originating goods provided for in the tariff lines in staging category "GSP-B5" shall be eliminated in six equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 6; and

(g) customs duties on originating goods provided for in the tariff lines in staging category "GSP-B7" shall be eliminated in eight equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 8.

4. Customs duties on originating goods provided for in the tariff lines in staging category "X" shall be excluded from any reduction or elimination of customs duties and shall be subject to the applicable most-favoured-nation rate.

5. Customs duties on originating goods provided for in the tariff lines in the following staging categories shall be reduced as follows:

(a) customs duties on originating goods provided for in the tariff lines in staging category "TR GSP" shall be reduced beginning on the date of EIF to the GSP level of customs duties as applied by the European Union on 1 January 2025;

(b) the ad valorem component of the customs duties on originating goods provided for in the tariff lines in staging category "TR EP" shall be eliminated beginning on the date of EIF; the specific duty on originating goods triggered in a situation where the import price falls below the entry price[1] (hereinafter referred to as "EP") shall be maintained;

(c) the ad valorem component of the customs duties on originating goods provided for in the tariff lines in staging category "TR EA" shall be eliminated beginning on the date of EIF; the specific duty on originating goods shall be maintained;

(d) the ad valorem component of the customs duties on originating goods provided for in the tariff lines in staging category "TR EA-HSC" and with a sugar content below 70 % of net weight, shall be eliminated beginning on the date of EIF. For greater certainty, the specific duty on such originating goods shall be maintained and originating goods under the same staging category but with a sugar content equal to or above 70 % of net weight shall be subject to the conditions set out in paragraph 17 of Section C (Notes to the Schedule of tariff commitments of the European Union) ("TRQ-EU PAPS HSC");

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1 As defined in the Commission delegated Regulation (EU) 2017/891 of 13 March 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the fruit and vegetables and processed fruit and vegetables sectors and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to penalties to be applied in those sectors and amending Commission Implementing Regulation (EU) No 543/2011.

(e) the tariff lines indicated with "TRQ-EU Swine Meat", "TRQ-EU Sheep Meat", "TRQ-EU Goat Meat", " TRQ-EU Turkey Meat", "TRQ-EU Ghee", " TRQ-EU Sweetcorn", "TRQ-EU Cucumbers and Gherkins 1", "TRQ-EU Dried Onions", "TRQ-EU Table Grapes", "TRQ-EU Maize Starch", "TRQ-EU Other Starches", "TRQ-EU Processed Agricultural products-High Sugar Content (TRQ-EU PAPS-HSC) ", "TRQ-EU Cucumbers and Gherkins 2", "TRQ-EU Molasses Rum", "TRQ-EU Starch Residues", TRQ-EU Pet Food", "TRQ-EU Preparations of Chapter 23" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 6 to 22, respectively, of this Section;

(f) the tariff lines indicated with "TRQ-EU ICE passenger vehicles", "TRQ-EU BEV passenger vehicles" and "TRQ-EU Steel" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 23 and 24, respectively, of this Section;

(g) customs duties on originating goods provided for in the tariff lines in staging category "TR of 30 %" shall be reduced to 70 % of the base rate beginning on the date of EIF; and

(h) except if otherwise provided for in Section C (Notes to the Schedule of tariff commitments of the European Union) and Appendix 2-A-1 (Schedule of Schedule tariff commitments of the European Union) and without prejudice to Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (hereinafter referred to as the "GSP Regulation"), originating goods imported under this Agreement in excess of the aggregate quantities set out in Section C (Notes to the Schedule of tariff commitments of the European Union), shall be subject to the applicable most-favoured-nation rate.

6. TRQ-EU Swine Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Swine Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 1,000 metric tons (carcass weight equivalent) from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0203 11 10, 0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 21 10, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55 and 0203 29 59.

(c) When calculating quantities imported under "TRQ-EU Swine Meat", the conversion factors set out in the table below shall be used to convert product weight to carcass weight equivalent:

CN Code	Description	Proposed coefficient
0203 11 10	Fresh or chilled domestic swine carcases and half-carcases	100 %
0203 12 11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	100 %
0203 12 19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	100 %
0203 19 11	Fresh or chilled fore-ends and cuts thereof of domestic swine	100 %
0203 19 13	Fresh or chilled loins and cuts thereof of domestic swine	100 %
0203 19 15	Fresh or chilled bellies "streaky" and cuts thereof of domestic swine	100 %
0203 19 55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	120 %

CN Code	Description	Proposed coefficient
0203 19 59	Fresh or chilled meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	100 %
0203 21 10	Frozen domestic swine carcases and half-carcases	100 %
0203 22 11	Frozen hams and cuts thereof of domestic swine, with bone in	100 %
0203 22 19	Frozen shoulders and cuts thereof of domestic swine, with bone in	100 %
0203 29 11	Frozen fore-ends and cuts thereof of domestic swine	100 %
0203 29 13	Frozen loins and cuts thereof of domestic swine, with bone in	100 %
0203 29 15	Frozen bellies "streaky" and cuts thereof of domestic swine	100 %
0203 29 55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	120 %
0203 29 59	Frozen meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	100 %

7. TRQ-EU Sheep Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Sheep Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 3,500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0204 10 00, 0204 21 00, 0204 30 00, 0204 41 00, 0204 42 10, 0204 42 30, 0204 42 90 and 0204 43 90.

(c) When calculating quantities imported under "TRQ-EU Sheep Meat", the conversion factors set out in the table below shall be used to convert product weight to carcass weight equivalent:

CN Code	Description	Proposed coefficient
0204 10 00	Fresh or chilled lamb carcases and half-carcases	100 %
0204 21 00	Fresh or chilled sheep carcases and half-carcases (excl. lambs)	100 %
0204 30 00	Frozen lamb carcases and half-carcases	100 %
0204 41 00	Frozen sheep carcases and half-carcases (excl. lambs)	100 %
0204 42 10	Frozen sheep short forequarters	100 %
0204 42 30	Frozen sheep chines and/or best ends	100 %
0204 42 90	Frozen cuts of sheep, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	100 %
0204 43 90	Frozen meat of sheep, boneless (excl. lamb)	181 %

8. TRQ-EU Goat Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Goat Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0204 50 11, 0204 50 13, 0204 50 15, 0204 50 19, 0204 50 31, 0204 50 39, 0204 50 51, 0204 50 53, 0204 50 55, 0204 50 59, 0204 50 71 and 0204 50 79.

(c) When calculating quantities imported under "TRQ-EU Goat Meat", the conversion factors set out in the table below shall be used to convert product weight to carcass weight equivalent:

CN Code	Description	Proposed coefficient
0204 50 11	Fresh or chilled goat carcases and half-carcases	100 %
0204 50 13	Fresh or chilled goat short forequarters	100 %
0204 50 15	Fresh or chilled goat chines and/or best ends	100 %
0204 50 19	Fresh or chilled legs of goat	100 %
0204 50 31	Fresh or chilled cuts of goat, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	100 %
0204 50 39	Fresh or chilled boneless cuts of goat	167 % (kid – goat of up to one year old), 181 % (other)
0204 50 51	Frozen goat carcases and half-carcases	100 %
0204 50 53	Frozen goat short forequarters	100 %
0204 50 55	Frozen goat chines and/or best ends	100 %
0204 50 59	Frozen goat legs	100 %
0204 50 71	Frozen cuts of goat, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	100 %
0204 50 79	Frozen boneless cuts of goat	167 % (kid – goat of up to one year old), 181 % (other)

9. TRQ-EU Turkey Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Turkey Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0207 24 10, 0207 24 90, 0207 25 10, 0207 25 90, 0207 26 10, 0207 26 20, 0207 26 30, 0207 26 40, 0207 26 50, 0207 26 60, 0207 26 70, 0207 26 80, 0207 26 91, 0207 26 99, 0207 27 30, 0207 27 40, 0207 27 60, 0207 27 70, 0207 27 91 and 0207 27 99.

10. TRQ-EU Ghee

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Ghee" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 1,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the tariff line ex-0405 90 10 (ghee only) provided they correspond to the description of "ghee" under the Codex Alimentarius standard for milk fat products.

11. TRQ-EU Sweetcorn

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Sweetcorn" in Appendix 2-A-1(Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to the elimination of the ad valorem component of the customs duty in the aggregate annual quantity of 1,800 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0710 40 00, 0711 90 30, 2001 90 30, 2004 90 10 and 2005 80 00.

12. TRQ-EU Cucumbers & Gherkins 1

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Cucumbers & Gherkins 1" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 25,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 0711 40 00.

13. TRQ-EU Dried Onions

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Dried Onions" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to the following quota treatment from the date of EIF:

Year	Aggregate annual quantity in metric tons	In-quota tariff
Year 1 (EIF)	15,000	9.30 %
Year 2	16,000	9.14 %
Year 3	17,000	8.98 %
Year 4	18,000	8.81 %
Year 5	19,000	8.65 %
Year 6	20,000	8.49 %
Year 7	21,000	8.33 %
Year 8	22,000	8.17 %
Year 9	23,000	8 %
Year 10	24,000	7.84 %
Year 11 and onwards	25,000	7.68 %

(b) Point (a) applies to originating goods classified in the following tariff line: 0712 20 00.

14. TRQ-EU Table Grapes

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Table Grapes" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union), set out in point (b) and respecting the condition set out in point (c) shall be duty-free in the aggregate annual quantity of 85,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 0806 10 10.

(c) Only the goods originating in India imported into the European Union from 1 January to 20 July and from 1 December to 31 December of each year may benefit from the TRQ-EU Table Grapes set under point (a). Without prejudice to the GSP Regulation, goods originating in India listed in point (b) imported into the European Union from 21 July to 30 November shall be subject to the most-favoured-nation rate.

15. TRQ-EU Maize Starch

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Maize Starch" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to the following quota treatment from the date of EIF:

Year	Aggregate annual quantity in metric tons	In-quota tariff
Year 1 (Entry into force)	600	159.96 EUR/1,000 kg
Year 2	600	153.93 EUR/1,000 kg
Year 3	600	147.89 EUR/1,000 kg
Year 4	600	141.85 EUR/1,000 kg
Year 5	600	135.82 EUR/1,000 kg
Year 6	600	129.78 EUR/1,000 kg
Year 7	600	123.75 EUR/1,000 kg
Year 8	600	117.71 EUR/1,000 kg
Year 9	600	111.67 EUR/1,000 kg
Year 10	600	105.64 EUR/1,000 kg
Year 11 and each subsequent year	600	99.60 EUR/1,000 kg

(b) Point (a) applies to originating goods classified in the following tariff line: 1108 12 00.

16. TRQ-EU Other Starches

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Other Starches" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 60 % of the base rate of the customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 1108 19 90.

17. TRQ-EU Processed Agricultural products – High Sugar Content (TRQ-EU PAPS-HSC)

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU PAPS- HSC" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 200 metric tons from the date of EIF.

(b) Point (a) applies to originating goods with a sugar content equal to or above 70 % of net weight and classified in the following tariff lines: ex-1704 90 99, ex-1806 10 30, ex-1806 20 95, ex-2101 12 98, ex-2101 20 98, 1806 10 90, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59.

18. TRQ-EU Cucumbers & Gherkins 2

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Cucumbers & Gherkins 2" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 35,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 2001 10 00.

19. TRQ-EU Molasses Rum

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Molasses Rum" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 4,000 hectolitres from the date of EIF.

(b) Point (a) applies to originating goods classified in the tariff lines ex-2208 40 39 (rum made of molasses only) and ex-2208 40 99 (rum made of molasses only), provided that they are accompanied by a certificate issued by the competent authority of India including the following statement:

"The product fulfils the requirements that the rum is produced from molasses and that the content of volatile substances other than ethyl and methyl alcohol is less than 225 grams per hectolitre of pure alcohol".

20. TRQ-EU Starch Residues

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Starch Residues" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2302 30 10, 2302 30 90, 2302 40 02, 2302 40 08, 2302 40 10 and 2302 40 90.

21. TRQ-EU Pet Food

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Pet Food" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2309 10 13, 2309 10 15, 2309 10 19, 2309 10 33, 2309 10 39, 2309 10 51, 2309 10 53, 2309 10 59 and 2309 10 70.

22. TRQ-EU Preparations of Chapter 23

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Preparations of Chapter 23" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2309 90 31, 2309 90 41 and 2309 90 51.

23. TRQ-EU Passenger vehicles

(a) For the implementation of TRQ–EU Passenger vehicles as described in point (b), currency conversions shall be based on the official reference exchange rates, as determined by the European Central Bank.

(b) Originating goods provided for in the tariff lines with the titles "TRQ-EU ICE passenger vehicles" and "TRQ-EU BEV passenger vehicles" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) shall be subject to the treatment set out in the below tables:

(i) TRQ-EU ICE passenger vehicles and HEV

Price band: EUR 0 and up to EUR 50,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1	250,000	8 %	MFN
Year 2	268,750	6 %	MFN
Year 3	287,500	4 %	MFN
Year 4	306,250	2 %	MFN
Year 5	325,000	0 %	MFN
Year 6	340,000	0 %	MFN
Year 7	355,000	0 %	MFN
Year 8	370,000	0 %	MFN
Year 9	385,000	0 %	MFN
Year 10 and onwards	400,000	0 %	MFN

Price band: above EUR 50,000 CIF

Period	Quota size	Import duty
Year 1	No quota	8 %
Year 2	No quota	6 %
Year 3	No quota	4 %
Year 4	No quota	2 %
Year 5	No quota	0 %
Year 6	No quota	0 %
Year 7	No quota	0 %
Year 8	No quota	0 %
Year 9	No quota	0 %
Year 10 and onwards	No quota	0 %

The concessions mentioned in the above tables apply to the following tariff lines:

CN Code ICE			
8703 10 11	8703 10 18	8703 21 10	8703 22 10
8703 23 11	8703 23 19	8703 24 10	8703 31 10
8703 32 11	8703 32 19	8703 33 11	8703 33 19
8703 40 10	8703 50 00	–	–

CN Code HEV			
8703 40 10	8703 50 00	–	–

(ii) TRQ-EU BEV Passenger vehicles BEV, PHEV and passenger vehicles of any other technology except ICE and HEV

Price band: EUR 0 and up to EUR 40,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1 to Year 4	No quota	–	MFN
Year 5	27,500	8 %	MFN
Year 6	35,750	6 %	MFN
Year 7	44,000	4 %	MFN
Year 8	52,250	2 %	MFN
Year 9	60,500	0 %	MFN
Year 10	68,750	0 %	MFN
Year 11	82,813	0 %	MFN
Year 12	96,875	0 %	MFN
Year 13	110,938	0 %	MFN
Year 14 and onwards	125,000	0 %	MFN

Price band: above EUR 40,000 CIF and up to EUR 60,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1 to Year 4	No quota	–	MFN
Year 5	16,250	8 %	MFN
Year 6	21,250	6 %	MFN
Year 7	26,250	4 %	MFN
Year 8	31,250	2 %	MFN
Year 9	36,250	0 %	MFN

Period	Quota size	In-quota duty	Out of quota duty
Year 10	41,250	0 %	MFN
Year 11	49,688	0 %	MFN
Year 12	58,125	0 %	MFN
Year 13	66,563	0 %	MFN
Year 14 and onwards	75,000	0 %	MFN

Price band: above EUR 60,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1 to Year 4	No quota	–	MFN
Year 5	6,250	8 %	MFN
Year 6	8,000	6 %	MFN
Year 7	9,750	4 %	MFN
Year 8	11,500	2 %	MFN
Year 9	13,250	0 %	MFN
Year 10	15,000	0 %	MFN
Year 11	17,500	0 %	MFN
Year 12	20,000	0 %	MFN
Year 13	22,500	0 %	MFN
Year 14 and onwards	25,000	0 %	MFN

The concessions mentioned in the above tables apply to the following tariff lines:

CN Code			
8703 60 10	8703 70 00	8703 80 10	8703 90 00

24. TRQ-EU Steel

Originating goods provided for in the tariff lines with the title "TRQ-EU Steel" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) shall be subject to the treatment set out in Annex 2-B (Steel tariff rate quotas).

SECTION D

NOTES TO THE SCHEDULE OF TARIFF COMMITMENTS OF INDIA

1. The base rate of customs duty for a tariff line is set out in Appendix 2-A-2 (Schedule of tariff commitments of India) under the header "Base Rate".

2. The following staging categories shall apply to the reduction or elimination of base rate of customs duties by India pursuant to Article 2.5 (Reduction or elimination of customs duties):

(a) customs duties on originating goods provided for in the tariff lines in staging category "EIF" shall be eliminated entirely, and such goods shall be duty-free on the date of EIF;

(b) customs duties on originating goods provided for in the tariff lines in staging category "E5" shall be eliminated in six equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 6;

(c) customs duties on originating goods provided for in the tariff lines in staging category "E7" shall be eliminated in eight equal annual stages beginning on the date of EIF, and such goods shall be duty-free from 1 January of year 8;

(d) customs duties on originating goods provided for in the tariff lines in staging category "E10" shall be eliminated in 11 equal annual stages beginning on the date of EIF, and such goods shall be duty-free from 1 January of year 11;

(e) customs duties on originating goods provided for in the tariff lines in staging category "TEP 10 (commencing from 6th Year)" shall be excluded from any commitment or obligation on customs duty on that good for the initial five years from the date of EIF, and customs duty on such goods shall be eliminated in six equal annual stages beginning on 1 January of year 6 from the date of EIF, and such goods shall be duty-free from 1 January of year 11;

(f) customs duties on originating goods provided for in the tariff lines in staging category "AB 10" shall be reduced to 75 % on the date of EIF and thereafter beginning from 1 January of year 2 shall be reduced to 40 % in 10 equal annual stages by 1 January of year 11;

(g) customs duties on originating goods provided for in the tariff lines in staging category "AB 7" shall be reduced to 75 % on the date of EIF and thereafter beginning from 1 January of year 2 shall be reduced to 40 % in seven equal annual stages by 1 January of year 8;

(h) customs duties on originating goods provided for in the tariff lines in staging category "TR of 20 %" shall be reduced to 80 % of the base rate of customs duty on the date of EIF;

(i) customs duties on originating goods provided for in the tariff lines in staging category "TR of 50 %" shall be reduced to 50 % of the base rate of customs duty on the date of EIF;

(j) customs duties on originating goods provided for in the tariff lines in staging category "Rx to z %" shall be removed in (x+1) equal annual stages beginning on the date of EIF, and the customs duty on such goods shall be "z" % from 1 January of year "x", as set out in the table below:

S. No	Staging category	z %	Year x
1.	R0 to 2.5 %	2.50 %	Year 1
2.	R0 to 5 %	5 %	Year 1
3.	R1 to 10 %	10 %	Year 2
4.	R5 to 2.5 %	2.50 %	Year 6
5.	R5 to 5 %	5 %	Year 6
6.	R5 to 10 %	10 %	Year 6
7.	R5 to 15 %	15 %	Year 6
8.	R5 to 16.5 %	16.5 %	Year 6
9.	R5 to 17 %	17 %	Year 6
10.	R5 to 20 %	20 %	Year 6
11.	R5 to 25 %	25 %	Year 6
12.	R5 to 50 %	50 %	Year 6
13.	R5 to 80 %	80 %	Year 6
14.	R10 to 2.75 %	2.75 %	Year 11
15.	R10 to 3.75 %	3.75 %	Year 11
16.	R10 to 4.13 %	4.13 %	Year 11
17.	R10 to 5 %	5 %	Year 11
18.	R10 to 5.5 %	5.50 %	Year 11
19.	R10 to 7.5 %	7.50 %	Year 11
20.	R10 to 10 %	10 %	Year 11
21.	R10 to 11 %	11 %	Year 11

S. No	Staging category	z %	Year x
22.	R10 to 13.75 %	13.75 %	Year 11
23.	R10 to 15 %	15 %	Year 11
24.	R10 to 20 %	20 %	Year 11
25.	R10 to 22 %	22 %	Year 11
26.	R10 to 50 %	50 %	Year 11

(k) customs duties on originating goods provided for in the tariff lines in staging category "R10 to 10 % (commencing from 6th Year)" shall be excluded from any commitment or obligation on customs duty on that good for the initial five years from the date of EIF, and customs duty on such goods shall be reduced in six equal annual stages beginning on 1 January of year 6 from the date of EIF, and the customs duty on such goods shall be 10 % from 1 January of year 11;

(l) the tariff lines with the title "TRQ – Pork Meat", "TRQ – Apples", "TRQ – Kiwifruit", "TRQ – Pears" and "TRQ – Peaches" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 3 to 7 of this Section;

(m) the treatment of tariff lines with the title "Wine" and "Other than Wine" shall be in accordance with paragraphs 8 and 9 of this Section, respectively;

(n) the tariff lines with the title "TRQ – Cars" and "TRQ – Trucks" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 10 and 11 of this Section, respectively; and

(o) the tariff lines with the title "EL" shall be excluded from any commitment or obligation on customs duty.

TRQ – Pork Meat

3. An originating good provided for in the tariff lines with the title "TRQ – Pork Meat " under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	Aggregate annual quantity (in metric tonnes)	In-quota customs duty
Year 1	2,000 MT	31.82 %
Year 2	2,000 MT	30.64 %
Year 3	2,000 MT	29.45 %
Year 4	2,000 MT	28.27 %
Year 5	2,000 MT	27.09 %
Year 6	2,000 MT	25.91 %
Year 7	2,000 MT	24.73 %
Year 8	2,000 MT	23.55 %
Year 9	2,000 MT	22.36 %
Year 10	2,000 MT	21.18 %
Year 11 and onwards	2,000 MT	20 %

(b) the HS codes to which this TRQ applies are as follows: 02031100, 02032100, 02031200, 02032200, 02031900 and 02032900; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS codes listed in point (b).

TRQ on Apples (TRQ – Apples)

4. An originating good provided for in the tariff lines with the title "TRQ – Apples" under the Column "Staging Category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	CIF[1] < MIP[2] of INR 80 per kg (out-of-quota customs duty)	CIF ≥ MIP of INR 80 per kg (aggregate annual quantity)	In-quota customs duty
Year 1	50 %	50,000 MT	20 %
Year 2	50 %	55,000 MT	20 %
Year 3	50 %	60,000 MT	20 %
Year 4	50 %	65,000 MT	20 %
Year 5	50 %	70,000 MT	20 %
Year 6	50 %	75,000 MT	20 %

1 Import price including cost, insurance, and freight.
2 Minimum Import Price.

Year	CIF[1] < MIP[2] of INR 80 per kg (out-of-quota customs duty)	CIF ≥ MIP of INR 80 per kg (aggregate annual quantity)	In-quota customs duty
Year 7	50 %	80,000 MT	20 %
Year 8	50 %	85,000 MT	20 %
Year 9	50 %	90,000 MT	20 %
Year 10	50 %	95,000 MT	20 %
Year 11 and onwards	50 %	100,000 MT	20 %

(b) point (a) applies to originating goods with an import price including costs, insurance and freight (CIF price), equal or above Indian rupees 80 per kilogram classified in HS 08081000; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

TRQ – Kiwifruit

5. An originating good provided for in the tariff lines with the title "TRQ – Kiwifruit" under the Column "Staging Category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	Aggregate annual quantity	In-quota customs duty
Year 1	12,000 MT	16.50 %
Year 2	12,300 MT	15.20 %
Year 3	12,600 MT	13.90 %
Year 4	12,900 MT	12.60 %
Year 5	13,200 MT	11.30 %
Year 6	13,500 MT	10 %
Year 7	13,800 MT	10 %
Year 8	14,100 MT	10 %
Year 9	14,400 MT	10 %
Year 10	14,700 MT	10 %
Year 11 and onwards	15,000 MT	10 %

(b) point (a) applies to originating goods classified in HS 0810500; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

TRQ – Pears

6. An originating good provided for in the tariff lines indicated with "TRQ – Pears" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	Aggregate annual quantity	In-quota customs duty
Year 1	2,250 MT	29.17 %
Year 2	2,250 MT	25.33 %
Year 3	2,250 MT	21.50 %
Year 4	2,250 MT	17.67 %
Year 5	2,250 MT	13.83 %
Year 6 and onwards	2,250 MT	10 %

(b) point (a) applies to originating goods classified in HS 08083000; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

TRQ – Peaches

7. An originating good provided for in the tariff lines with the title "TRQ – Peaches" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) an aggregate quantity of 20 MT for goods originating in the European Union set out in point (b) shall be permitted to enter India subject to an in-quota customs duty of 26.4 % from the date of EIF;

(b) point (a) applies to originating goods classified in HS 08093000; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

Wine

8. An originating good provided for in the tariff lines with the title "Wine" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding customs duty and MIP, as set out below:

(a) the goods originating in the European Union set out in point (b) shall be permitted to enter India with concessions on customs duty in a particular year as specified below:

Year	CIF* < EUR 2.5	EUR 2.5 ≤ CIF* < EUR 10	CIF* ≥ EUR 10
	*CIF value per 750 ml of wine, whether in bottle or in bulk		
Base rate of customs duty	150 %	150 %	150 %
Year 1	No concession	75 %	75 %
Year 2		69 %	67 %
Year 3		62 %	59 %
Year 4		56 %	51 %
Year 5		49 %	44 %
Year 6		43 %	36 %
Year 7		36 %	28 %
Year 8 and onwards		30 %	20 %

(b) the HS codes to which point (a) applies are 22041000, 22042110, 22042120, 22042190, 22042210, 22042220, 22042290, 22042910, 22042920, 22042990, 22043000, 22051000 and 22059000.

Other than Wine

9. An originating good provided for in the tariff lines with the title "Other than Wine" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding customs duty and MIP, as set out below:

(a) the goods originating in the European Union described in point (b) shall be permitted to enter India with concessions on customs duty, on other residual fermented beverages other than Wine (HS 2204 and 2205), in a particular year as specified below:

Year	CIF* < USD 5	CIF* ≥ USD 5
	*CIF Value of other residual fermented Beverages per 750 ml	
Base rate of customs duty	150 %	150 %
Year 1	No concession	100 %
Year 2		95 %
Year 3		90 %
Year 4		85 %
Year 5		80 %
Year 6		75 %
Year 7		70 %
Year 8		65 %
Year 9		60 %
Year 10		55 %
Year 11 and onwards		50 %

(b) the HS codes to which point (a) applies are 22060000, 22071011, 22071019 and 22071090.

DISCLAIMER: *These texts are published for information purposes only and may undergo further modifications. These texts are without prejudice to the outcome of the Agreement between India and the EU. The texts will be final upon signing. The Agreement will become binding on the Parties only after completion by each Party of its internal legal procedures necessary for the entry into force of the Agreement.*

TRQ – Cars

10. For the implementation of TRQ – Cars as described under paragraph 11 currency conversions shall be based on the official reference exchange rates, as determined by the Reserve Bank of India.

11. An originating good provided for in the items with the title "TRQ – Cars" under the Column "Staging Category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union that shall be permitted to enter India in a particular year is specified below:

(i) TRQ Passenger vehicles ICE and HEV: in-quota

<table>
<tr><th colspan="10">ICE and HEV- Passenger Car – CBU</th></tr>
<tr><th rowspan="2">Year</th><th colspan="2">CIF < 15,000 EUR</th><th colspan="2">15,000 EUR < CIF ≤ 35,000 EUR</th><th colspan="2">35,000 EUR < CIF ≤ 50,000 EUR</th><th colspan="2">CIF > 50,000 EUR</th><th rowspan="2">Total Quota</th></tr>
<tr><th>In-quota customs duty</th><th>Quota Size</th><th>In-quota customs duty</th><th>Quota Size</th><th>In-quota customs duty</th><th>Quota Size</th><th>In-quota customs duty</th><th>Quota Size</th></tr>
<tr><td>1</td><td rowspan="9">No Concession</td><td rowspan="9">No Concession</td><td>35 %</td><td>34,000</td><td>30 %</td><td>33,000</td><td>30 %</td><td>33,000</td><td>100,000</td></tr>
<tr><td>2</td><td>28.75 %</td><td>36,500</td><td>25 %</td><td>35,500</td><td>25 %</td><td>35,500</td><td>107,500</td></tr>
<tr><td>3</td><td>22.50 %</td><td>39,000</td><td>20 %</td><td>38,000</td><td>20 %</td><td>38,000</td><td>115,000</td></tr>
<tr><td>4</td><td>16.25 %</td><td>41,500</td><td>15 %</td><td>40,500</td><td>15 %</td><td>40,500</td><td>122,500</td></tr>
<tr><td>5</td><td>10 %</td><td>44,000</td><td>10 %</td><td>43,000</td><td>10 %</td><td>43,000</td><td>130,000</td></tr>
<tr><td>6</td><td>10 %</td><td>47,060</td><td>10 %</td><td>45,940</td><td>10 %</td><td>43,000</td><td>136,000</td></tr>
<tr><td>7</td><td>10 %</td><td>50,120</td><td>10 %</td><td>48,880</td><td>10 %</td><td>43,000</td><td>142,000</td></tr>
<tr><td>8</td><td>10 %</td><td>53,180</td><td>10 %</td><td>51,820</td><td>10 %</td><td>43,000</td><td>148,000</td></tr>
<tr><td>9</td><td>10 %</td><td>56,240</td><td>10 %</td><td>54,760</td><td>10 %</td><td>43,000</td><td>154,000</td></tr>
</table>

ICE and HEV- Passenger Car – CBU									
Year	CIF < 15,000 EUR		15,000 EUR < CIF ≤ 35,000 EUR		35,000 EUR < CIF ≤ 50,000 EUR		CIF > 50,000 EUR		Total Quota
	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	
10			10 %	59,300	10 %	57,700	10 %	43,000	160,000
11			10 %	59,300	10 %	57,700	10 %	43,000	160,000
12			10 %	59,300	10 %	57,700	10 %	43,000	160,000
13			10 %	59,300	10 %	57,700	10 %	43,000	160,000
14			10 %	59,300	10 %	57,700	10 %	43,000	160,000
15 and onwards			10 %	59,300	10 %	57,700	10 %	43,000	160,000

(ii) TRQ Passenger vehicles ICE and HEV: Out-Quota

Out-of-Quota Duty Reduction – on ICE and HEV – Passenger Car – CBU							
Year	CIF < 15,000 EUR	15,000 EUR < CIF ≤ 35,000 EUR		35,000 EUR < CIF ≤ 50,000 EUR		CIF > 50,000 EUR	
	Out-of-quota customs duty	Out-of-quota customs duty 110 %	Out-of-quota customs duty 66 %	Out-of-quota customs duty 110 %	Out-of-quota customs duty 66 %	Out-of-quota customs duty 110 %	Out-of-quota customs duty 66 %
1		102.5 %	62.9 %	102.5 %	62.9 %	102 %	62.4 %
2		95 %	59.8 %	95 %	59.8 %	94 %	58.8 %
3		87.5 %	56.7 %	87.5 %	56.7 %	86 %	55.2 %
4		80 %	53.6 %	80 %	53.6 %	78 %	51.6 %
5		72.5 %	50.5 %	72.5 %	50.5 %	70 %	48 %
6	No Concession	65 %	47.4 %	65 %	47.4 %	62 %	44.4 %
7		57.5 %	44.3 %	57.5 %	44.3 %	54 %	40.8 %
8		50 %	41.2 %	50 %	41.2 %	46 %	37.2 %
9		42.5 %	38.1 %	42.5 %	38.1 %	38 %	33.6 %
10 and onwards		35 %	35 %	35 %	35 %	30 %	30 %

ICE and HEV – Passenger Car – CKD					
Year	CIF ≤ 35,000 EUR		CIF > 35,000 EUR		Total Quota
	In-quota customs duty – 16.5 %	Quota Size	In-quota customs duty – 16.5 %	Quota Size	
1	13.75 %	25,000	13.75 %	50,000	75,000
2	11 %	25,000	11 %	50,000	75,000
3	8.25 %	25,000	8.25 %	50,000	75,000
4	8.25 %	25,000	8.25 %	50,000	75,000
5	8.25 %	25,000	8.25 %	50,000	75,000
6	8.25 %	23,333	8.25 %	46,667	70,000
7	8.25 %	21,666	8.25 %	43,334	65,000
8	8.25 %	19,999	8.25 %	40,001	60,000
9	8.25 %	18,332	8.25 %	36,668	55,000
10 and onwards	8.25 %	16,665	8.25 %	33,335	50,000

The concessions mentioned in the above tables apply to the following tariff lines:

ICE – HS Code			
87031090	87032299	87032492	87033292
87032110	87032310	87032499	87033299
87032191	87032391	87033110	87033310
87032192	87032392	87033191	87033391
87032199	87032399	87033192	87033392
87032210	87032491	87033199	87033399
87032220	87032410	87033210	87031010
87032291	87032491	87033291	–

Hybrid Non-plug-in – HS Code			
87034010	87034030	87035010	87035030
87034020	87034090	87035020	87035090

(iii) TRQ passenger vehicles BEV, PHEV and passenger vehicles of any other technology except ICE and HEV.

PHEV + BEVs + other technologies-Passenger Cars – CBU								
Year	CIF < 20,000 EUR		20,000 EUR =< CIF < 40,000 EUR		40,000 EUR =< CIF < 60,000 EUR		CIF ≥ 60,000 EUR		Total Quota
	In-quota customs duty	Quota Size	In-quota customs duty – 110 %	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty – 110 %	Quota Size	
5	No Concession	No Concession	30 %	6,667	30 %	6,666	30 %	6,667	20,000
6			26 %	9,000	26 %	8,666	26 %	8,334	26,000
7			22 %	11,334	22 %	10,666	22 %	10,000	32,000
8			18 %	13,667	18 %	12,666	18 %	11,667	38,000
9			14 %	16,001	14 %	14,666	14 %	13,333	44,000
10			10 %	18,334	10 %	16,666	10 %	15,000	50,000
11			10 %	22,501	10 %	21,250	10 %	16,250	60,001
12			10 %	26,667	10 %	25,833	10 %	17,500	70,000
13			10 %	30,834	10 %	30,417	10 %	18,750	80,001
14 and onwards			10 %	35,000	10 %	35,000	10 %	20,000	90,000

The concessions mentioned in the above tables apply to the following tariff lines:

HS Code			
-	87036040	87037030	87038030
87036010	87036090	87037090	87038090
87036020	87037010	87038010	87039000
87036030	87037020	87038020	–

(b) for greater certainty, the values listed in point (a) are not subject to adjustment for inflation.

TRQ – ICE Trucks

12. An originating good provided for in the items with the title "TRQ – ICE Trucks" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

ICE-Trucks – CBU and CKD				
Year	In-quota customs duty – CBU (44 %)	In-quota customs duty – CKD (16.5 %)	Out of quota customs duty – CBU (44 %)	Quota Size (Units) CBU+CKD
Year 1	37 %	15 %	41.6 %	5,000
Year 2	29.9 %	13.4 %	39.2 %	5,500
Year 3	22.9 %	11.9 %	36.8 %	6,000
Year 4	15.8 %	10.3 %	34.4 %	6,500
Year 5	8.8 %	8.8 %	32 %	7,000
Year 6	8.8 %	8.8 %	29.6 %	7,600
Year 7	8.8 %	8.8 %	27.2 %	8,200
Year 8	8.8 %	8.8 %	24.8 %	8,800
Year 9	8.8 %	8.8 %	22.4 %	9,400
Year 10 and onwards	8.8 %	8.8 %	20 %	10,000

ICE-Trucks – SKD		
Year	In-quota customs duty – SKD (27.5 %)	Quota Size (Units)
Year 1	26.8 %	No Quota
Year 2	26 %	No Quota
Year 3	25.3 %	No Quota
Year 4	24.5 %	No Quota
Year 5	23.8 %	No Quota
Year 6	23 %	No Quota
Year 7	22.3 %	No Quota
Year 8	21.5 %	No Quota
Year 9	20.8 %	No Quota
Year 10 and onwards	20 %	No Quota

(b) the HS codes to which point (a) applies are as follows:

HS Code		
87041010	87042100	87042200
87042300	87043100	87043200
87049019	87049090	–

(c) for greater certainty, the values listed in point (a) are not subject to adjustment for inflation.

13. For the purposes of this Annex, "CKD" means Completely Knocked Down vehicles and "SKD" means Semi-Knocked Down vehicles, as defined in India's customs legislation. If India amends these definitions, it shall notify the European Union before such an amendment comes into effect.