

# SAARC PREFERENTIAL TRADING ARRANGEMENT (SAPTA)

## Consolidated National Schedule of Concessions

### GRANTED BY BHUTAN

#### UNDER FIRST, SECOND AND THIRD ROUNDS OF TRADE NEGOTIATIONS UNDER SAPTA

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
	03	Semi-processed and processed marine products	First	10%		13%			
		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.							
1	0305.10	Flours, meals and pellets of fish, fit for human consumption	First	10%		13%			
2	0305.20	Livers and roes, dried, smoked, salted or in brine	First	10%		13%			
3	0305.30	Fish fillets, dried, salted or in brine, but not smoked	First	10%		13%			
		Smoked fish, including fillets :							
4	0305.41	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	First	10%		13%			
5	0305.42	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	First	10%		13%			
6	0305.49	Other	First	10%		13%			
		Dried fish, whether or not salted but not smoked :							
7	0305.51	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	First	10%		13%			
8	0305.59	Other							
		Fish, salted but not dried or smoked and fish in brine :							
9	0305.61	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	First	10%		13%			
10	0305.62	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	First	10%		13%			
11	0305.63	Anchovies ( <i>Engraulis</i> spp.)	First	10%		13%			
12	0305.69	Other	First	10%		13%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.							
		Frozen :							
13	0306.11	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	First	10%		13%			
14	0306.12	Lobsters (Homarus spp.)	First	10%		13%			
15	0306.13	Shrimps and prawns	First	10%		13%			
16	0306.14	Crabs	First	10%		13%			
17	0306.19	Other, including flours, meals and pellets of crustaceans, fit for human consumption	First	10%		13%			
		Not frozen :							
18	0306.21	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	First	10%		13%			
19	0306.22	Lobsters (Homarus spp.)	First	10%		13%			
20	0306.23	Shrimps and prawns	First	10%		13%			
21	0306.24	Crabs	First	10%		13%			
22	0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption	First	10%		13%			
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.							
23	0307.10	Oysters Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :	First	10%		13%			
24	0307.29	Other Mussels (Mytilus spp., Perna spp.) :	First	10%		13%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
25	0307.39	Other Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :	First	10%		13%			
26	0307.49	Other Octopus ( <i>Octopus</i> spp.) :	First	10%		13%			
27	0307.59	Other	First	10%		13%			
28	0307.60	Snails, other than sea snails Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :	First	10%		13%			
29.	0307.99	Other	First	10%		13%			
30	0713.40	Lentils	Second	10%		15%			
31	0902.30	Tea	Second	10%		15%			
32	0902.40	Tea	Second	10%		15%			
33	0910.10	Ginger	Second	10%		15%			
34	1101.00	Wheat flour	Second	10%		15%			
35	1206.00	Sunflower seed	Second	10%		15%			
36	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Third	20%		18%	N.A.	N.A.	
37	1602.00	Other prepared or preserved meat, meat offal or blood	Third	20%		18%	N.A.	N.A.	
38	1602.10	Homogenised preparations	Third	20%		18%	N.A.	N.A.	
39	1602.20	Of liver of any animal Of poultry of heading No. 01.05:	Third	20%		18%	N.A.	N.A.	
40	1602.31	Of turkeys	Third	20%		18%	N.A.	N.A.	
41	1602.32	Of fowls of the species <i>Gallus domesticus</i>	Third	20%		18%	N.A.	N.A.	
42	1602.39	Other Of swine:	Third	20%		18%	N.A.	N.A.	
43	1602.41	Hams and cuts thereof	Third	20%		18%	N.A.	N.A.	

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
44	1602.42	Shoulders and cuts thereof	Third	20%		18%	N.A.	N.A.	
45	1602.49	Other, including mixtures	Third	20%		18%	N.A.	N.A.	
46	1602.50	Of bovine animals	Third	20%		18%	N.A.	N.A.	
47	1602.90	Other, including preparations of blood of any animal	Third	20%		18%	N.A.	N.A.	
48	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Third	20%		18%	N.A.	N.A.	
49	1604.00	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	Third	20%		18%	N.A.	N.A.	
		Fish, whole or in pieces, but not minced:							
50	1604.11	Salmon	Third	20%		18%	N.A.	N.A.	
51	1604.12	Herrings	Third	20%		18%	N.A.	N.A.	
52	1604.13	Sardines, sardinella and brisling or sprats	Third	20%		18%	N.A.	N.A.	
53	1604.14	Tunas, skipjack and Atlantic bonito (Sarda spp.)	Third	20%		18%	N.A.	N.A.	
54	1604.15	Mackerel	Third	20%		18%	N.A.	N.A.	
55	1604.16	Anchovies	Third	20%		18%	N.A.	N.A.	
56	1604.19	Other	Third	20%		18%	N.A.	N.A.	
57	1604.20	Other prepared or preserved fish	Third	20%		18%	N.A.	N.A.	
58	1604.30	Caviar and caviar substitutes	Third	20%		18%	N.A.	N.A.	
59	1605.00	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Third	20%		18%	N.A.	N.A.	
60	1605.10	Crab	Third	20%		18%	N.A.	N.A.	
61	1605.20	Shrimps and prawns	Third	20%		18%	N.A.	N.A.	
62	1605.30	Lobster	Third	20%		18%	N.A.	N.A.	
63	1605.40	Other crustaceans	Third	20%		18%	N.A.	N.A.	
64	1605.90	Other	Third	20%		18%	N.A.	N.A.	
65	1701.11	Sugar	Second	10%		15 %			
	1806	Chocolates and other foods containing cocoa							
66	1806.10	Cocoa powder, containing added sugar or other sweetening matter	First	20%		15 %			
67	1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	First	20%		15 %			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
68	1806.31	Other, in blocks, slabs or bars : Filled	First	20%	-	15 %			
69	1806.32	Not filled	First	20%	-	15 %			
70	1806.90	Other	First	20%	-	15 %			
	Chapter 19	Preparation of cereals, flour, starch or milk, pastrycooks' products.	Third	30%		20%	N.A.	N.A.	
71	1901.00	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods cocoa of headings Nos. 04.01 to 04.04, not contain- ing or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	Third	30%		20%	N.A.	N.A.	
72	1901.10	Preparations for infant use, put up for retail sale	Third	30%		20%	N.A.	N.A.	
73	1901.20	Mixes and doughs for the preparation of baker's wares of heading No. 19.05	Third	30%		20%	N.A.	N.A.	
74	1901.90	Other	Third	30%		20%	N.A.	N.A.	
75	1902.00	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	Third	30%		20%	N.A.	N.A.	
76	1902.11	Containing eggs	Third	30%		20%	N.A.	N.A.	
77	1902.19	Other	Third	30%		20%	N.A.	N.A.	
78	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	Third	30%		20%	N.A.	N.A.	
79	1902.30	Other pasta	Third	30%		20%	N.A.	N.A.	
80	1902.40	Couscous	Third	30%		20%	N.A.	N.A.	
81	1903.00	Tapioca and substitutes thereof prepared from	Third	30%		20%	N.A.	N.A.	

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
82	1904.00	starch, in the form of flakes, grains, pearls, sifting or in similar forms.  Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	Third	30%		20%	N.A.	N.A.	
83	1904.10	Prepared food obtained by the swelling or roasting of cereal products	Third	30%		20%	N.A.	N.A.	
84	1904.20	Prepared foods obtained from unroasted cereal flakes or from mixers of unroasted cereal flakes and roasted flakes or swelled cereals.	Third	30%		20%	N.A.	N.A.	
85	1904.90	Other	Third	30%		20%	N.A.	N.A.	
86	1905.00	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communication wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	Third	30%		20%	N.A.	N.A.	
87	1905.10	Crispbread	Third	30%		20%	N.A.	N.A.	
88	1905.20	Gingerbread and the like	Third	30%		20%	N.A.	N.A.	
89	1905.30	Sweet biscuits, waffles and wafers	Third	30%		20%	N.A.	N.A.	
90	1905.40	Rusks, toasted bread and similar toasted products	Third	30%		20%	N.A.	N.A.	
91	1905.90	Other	Third	30%		20%	N.A.	N.A.	

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
92	2101.20	Extracts & concentrates of tea	Second	20%		15%	N.A.	N.A.	
93	2203.00	Beer made from malt	Third	50%		10%			
94	3003.10	Medicaments	Second	10%	10%				
95	3003.20	Medicaments	Second	10%	10%				
96	3003.31	Medicaments	Second	10%	10%				
97	3003.39	Medicaments	Second	10%	10%				
98	3003.40	Medicaments	Second	10%	10%				
99	3003.90	Medicaments	Second	10%	10%				
100	3004.10	Medicaments	Second	10%	10%				
101	3004.20	Medicaments	Second	10%	10%				
102	3004.31	Medicaments	Second	10%	10%				
103	3004.32	Medicaments	Second	10%	10%				
104	3004.39	Medicaments	Second	10%	10%				
105	3004.40	Medicaments	Second	10%	10%				
106	3004.50	Medicaments	Second	10%	10%				
107	3004.90	Medicaments	Second	10%	10%				
108	3005.10	Wadding, gauze, bandages & similar articles	Second	10%	10%				
109	3005.90	Wadding, gauze, bandages & similar articles	Second	10%	10%				
110	3006.40	Dental cements & other fillings	Second	10%	10%				
111	3006.50	First-aid boxes and kits	Second	10%	10%				
112	3006.60	Chemical contraceptives	Second	10%	10%				
	3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.							
113	3304.10	Lip make-up preparations	First	20%	-	10%			
114	3304.20	Eye make-up preparations	First	20%	-	10%			
115	3304.30	Manicure or pedicure preparations	First	20%	-	10%			
		Other :							
116	3304.91	Powders, whether or not compressed	First	20%	-	10%			
117	3304.99	Other	First	20%	-	10%			
118	3306.10	Toothpaste & powder	Second	30%		15%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
119	3306.90	Toothpaste & powder	Second	30%		15%			
120	3307.20	Personal deodorants & antiperspirants	Second	30%	10%				
	Chapter 34	Soap organic surface - active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.	Third	30%		20%	N.A.	N.A.	
121	3401.11	For toilet use (including medicated products)	Third	30%		20%	N.A.	N.A.	
122	3401.19	Other	Third	30%		20%	N.A.	N.A.	
123	3401.19	Laundry Soaps	Third	30%		20%	N.A.	N.A.	
124	3401.19	Industrial Soaps	Third	30%		20%	N.A.	N.A.	
125	3401.19	Other	Third	30%		20%	N.A.	N.A.	
126	3401.20	Soap in other forms	Third	30%		20%	N.A.	N.A.	
	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.  Organic surface-active agents, whether or not put up for retail sale							
127	3402.11	Anionic	Third	30%		20%	N.A.	N.A.	
128	3402.12	Cationic	Third	30%		20%	N.A.	N.A.	
129	3402.13	Non-ionic	Third	30%		20%	N.A.	N.A.	
130	3402.19	Other	Third	30%		20%	N.A.	N.A.	
131	3402.20	Preparations put up for retail sale	Third	30%		20%	N.A.	N.A.	
132	3402.90	Other Linear Alkyl Benzene Sulphonic Acid (LABSA or Acid Slurry)	Third	30%		20%	N.A.	N.A.	



S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
133	3402.90	Other	Third	30%		20%	N.A.	N.A.	
	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.  Containing petroleum oils or oils obtained from bituminous minerals:							
134	3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials	Third	30%		20%	N.A.	N.A.	
135	3403.19	Other Other:	Third	30%		20%	N.A.	N.A.	
136	3403.91	Preparation for the treatment of textile materials, leather, furskins or other materials.	Third	30%		20%	N.A.	N.A.	
137	3403.99	Other:	Third	30%		20%	N.A.	N.A.	
138	3404.10	Of chemically modified lignite	Third	30%		20%	N.A.	N.A.	
139	3404.20	Of polyethylene glycol	Third	30%		20%	N.A.	N.A.	
140	3404.90	Other	Third	30%		20%	N.A.	N.A.	
	3405	Polishes and creams, for footwear, furniture floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plasticss or cellular rubber,							

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
		impregnated, coated or covered with such preparations),excluding waxes of heading No. 34.04.							
141	3405.10	Polishes, creams and similar preparations for footwear or leather	Third	30%		20%	N.A.	N.A.	
142	3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	Third	30%		20%	N.A.	N.A.	
143	3405.30	Polishes and similar preparations for coach-work, other than metal polishes	Third	30%		20%	N.A.	N.A.	
144	3405.40	Scouring pastes and powders and other scouring preparations	Third	30%		20%	N.A.	N.A.	
145	3405.90	other than metal polishes	Third	30%		20%	N.A.	N.A.	
146	3406.00	Candles, tapers and the like	Third	30%		20%	N.A.	N.A.	
147	3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	Third	30%		20%	N.A.	N.A.	
148	4011.10	Tyres	First	30%	15%				
149	4011.20	Tyres	First	30%	15%				
150	4011.40	Tyres of a kind used in motorcycles	Second	30%	10%				
151	4011.91	Having "herring-bone" or similar tread	Second	30%	10%				
152	4013.10	Inner Tubes of Rubber	First	30%	15%				
153	4015.11	Gloves	First	30%	15%				
154	4016.91	Floor coverings and mats of rubber	Second	30%	10%				
155	4104.10	Leather of bovine or equine animals	Second	10%	10%				

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
156	4104.21	Leather of bovine or equine animals	Second	10%	10%				
157	4104.22	Leather of bovine or equine animals	Second	10%	10%				
158	4104.29	Leather of bovine or equine animals	Second	10%	10%				
159	4104.31	Leather of bovine or equine animals	Second	10%	10%				
160	4104.39	Leather of bovine or equine animals	Second	10%	10%				
161	4105.11	Sheep or Lamb skin leather	Second	10%	10%				
162	4105.12	Sheep or Lamb skin leather	Second	10%	10%				
163	4105.19	Sheep or Lamb skin leather	Second	10%	10%				
164	4105.20	Sheep or Lamb skin leather	Second	10%	10%				
165	4106.11	Goat or kid skin leather	Second	10%	10%				
166	4106.12	Goat or kid skin leather	Second	10%	10%				
167	4106.19	Goat or kid skin leather	Second	10%	10%				
168	4106.20	Goat or kid skin leather	Second	10%	10%				
169	4203.10	Articles of apparel of leather	Third	30%	10%		N.A.	N.A.	
	5111	Woven fabrics of carded wool or of carded fine animal hair	Third	20%	10%		N.A.	N.A.	
170	5111.11	Of a weight not exceeding 300 g/m2	Third	20%	10%		N.A.	N.A.	
171	5111.19	Other	Third	20%	10%		N.A.	N.A.	
172	5111.20	Other, mixed mainly or solely with man-made filaments	Third	20%	10%		N.A.	N.A.	
173	5111.30	Other, mixed mainly or solely with man-made staple fibres	Third	20%	10%		N.A.	N.A.	
174	5111.90	Other	Third	20%	10%		N.A.	N.A.	
175	5212	Other woven fabrics of cotton weighing not more than 200 g/m2	Third	20%	10%		N.A.	N.A.	
176	5212.11	Unbleached	Third	20%	10%		N.A.	N.A.	
177	5212.12	Bleached	Third	20%	10%		N.A.	N.A.	
178	5212.13	Dyed	Third	20%	10%		N.A.	N.A.	
179	5212.14	Of yarns of different colours	Third	20%	10%		N.A.	N.A.	
180	5212.15	Printed weighing more than 200 g/m2	Third	20%	10%		N.A.	N.A.	

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
181	5212.21	Unbleached	Third	20%	10%		N.A.	N.A.	
182	5212.22	Bleached	Third	20%	10%		N.A.	N.A.	
183	5212.23	Dyed	Third	20%	10%		N.A.	N.A.	
184	5212.24	Of yarns of different colours	Third	20%	10%		N.A.	N.A.	
185	5212.25	Printed							
186	6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs.	Third	20%	10%		N.A.	N.A.	
187	6402.91	Other footwear covering the ankle	Third	20%	10%		N.A.	N.A.	
188	6403.51	Other footwear, with outer soles of leather: covering the ankle	Third	20%	10%		N.A.	N.A.	
189	6404.11	Footwear with outer soles of rubber/plastics: sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes, etc.	Third	20%	10%		N.A.	N.A.	
	Chapter 69	Ceramic products	Third	20%		10%	N.A.	N.A.	
190	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	Third	20%		10%			
	6902	Refractory bricks, blocks, tiles and similar refractory ceramic (constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	Third	20%		10%			
191	6902.10	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	Third	20%		10%			
192	6902.20	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of of these products	Third	20%		10%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
193	6902.90	Other refractory bricks, blocks, tiles and similar refractory ceramic	Third	20%		10%			
	6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods) other than those of siliceous fossil meals or of similar siliceous earths.	Third						
194	6903.10	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products.	Third	20%		10%			
195	6903.20	Containing by weight more than 50% of alumina (A1203) or of a mixture of compound of alumina and of silica (SiO2)	Third	20%		10%			
196	6903.90	Other	Third	20%		10%			
		II. Other Ceramic Products							
	6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	Third						
197	6904.10	Building bricks	Third	20%		10%			
198	6904.90	Other	Third	20%		10%			
	6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	Third						
199	6905.10	Roofing tiles, chimney-pots, cowls, chimney liners.	Third	20%		10%			
200	6905.90	Other	Third	20%		10%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
201	6906.00 6907	Ceramic pipes, conduits, guttering and pipe fittings Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	Third Third	20%		10%			
202	6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Third	20%		10%			
203	6907.90	Other	Third	20%		10%			
	6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	Third						
204	6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area or which is capable of being enclosed in a square the side of which is less than 7 cm.	Third	20%		10%			
205	6908.90	Other	Third	20%		10%			
	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic post, jars and smilar articles of a kind used for the conveyance or packing of goods.	Third						
		Ceramic wares for laboratory, chemical or other technical uses:	Third						
206	6909.11	Of porcelain or china	Third	20%		10%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
207	6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale	Third	20%		10%			
208	6909.19	Other	Third	20%		10%			
209	6909.90	Other	Third	20%		10%			
	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	Third						
210	6910.10	Of porcelain or china	Third	20%		10%			
211	6910.90	Other	Third	20%		10%			
	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.							
212	6911.10	Tableware and kitchenware	Third	20%	10%		N.A.	N.A.	
213	6911.90	Other articles of porcelain or china	Third	20%	10%		N.A.	N.A.	
214	6912.00	Ceramic tableware, kitchenware, e other household articles and toilet articles, other than of porcelain or china.	Third	20%	10%		N.A.	N.A.	
	6913	Statuettes and other ornamental ceramic articles.							
215	6913.10	Of porcelain or china	Third	20%		10%			
216	6913.90	Other	Third	20%		10%			
	6914	Other ceramic articles.	Third						
217	6914.10	Of porcelain or china	Third	20%		10%			

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
218	6914.90	Other  I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	Third	20%		10%			
219	7101.10	Natural pearls Cultured pearls :	First	50%	15%				
220	7101.21	Unworked	First	50%	15%				
221	7101.22	Worked  Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	First	50%	15%				
222	7103.10	Unworked or simply sawn or roughly shaped Otherwise worked :	First	50%	15%				
223	7103.91	Rubies, sapphires and emeralds	First	50%	15%				
224	7103.99	Other  Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	First	50%	15%				
225	7104.10	Piezo-electric quartz	First	50%	15%				
226	7104.20	Other, unworked or simply sawn or roughly shaped	First	50%	15%				
227	7104.90	Other	First	50%	15%				
228	7323.93	Table, kitchen or other household articles and parts thereof : of stainless steel	Third	30%		10%	N.A.	N.A.	
229	7323.99	Table, kitchen or other household articles and parts thereof : of other	Third	30%		10%	N.A.	N.A.	
		Surgical goods							



S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.							
		Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :							
230	9018.11	Electro-cardiographs	First	30%	15%				
231	9018.12	Ultrasonic scanning apparatus	First	30%	15%				
232	9018.13	Magnetic resonance imaging apparatus	First	30%	15%				
233	9018.14	Scintigraphic apparatus	First	30%	15%				
234	9018.19	Other	First	30%	15%				
235	9018.20	Ultra-violet or infra-red ray apparatus	First	30%	15%				
		Syringes, needles, catheters, cannulae and the like :							
236	9018.31	Syringes, with or without needles	First	30%	15%				
237	9018.32	Tubular metal needles and needles for sutures	First	30%	15%				
238	9018.39	Other	First	30%	15%				
		Other instruments and appliances, used in dental sciences :							
239	9018.41	Dental drill engines, whether or not combined on a single base with other dental equipment	First	30%	15%				
240	9018.49	Other	First	30%	15%				
241	9018.50	Other ophthalmic instruments and appliances	First	30%	15%				
242	9018.90	Other instruments and appliances	First	30%	15%				
243	9032.89	Automatic voltage stabilisers	Third	30%		10%	N.A.	N.A.	
244	9503.41	Toys representing animals/non-human creatures : stuffed	Third	20%		10%	N.A.	N.A.	
245	9503.49	Toys representing animals/non-human creatures: others	Third	20%		10%	N.A.	N.A.	

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools. Snow-skis and other snow-ski equipment :							
246	9506.11	Skis	First	30%	15%				
247	9506.12	Ski-fastenings (ski-bindings)	First	30%	15%				
248	9506.19	Other	First	30%	15%				
		Water-skis, surf-boards, sailboards and other water-sport equipment :							
249	9506.21	Sailboards	First	30%	15%				
250	9506.29	Other	First	30%	15%				
		Golf clubs and other golf equipment :							
251	9506.31	Clubs, complete	First	30%	15%				
252	9506.32	Balls	First	30%	15%				
253	9506.39	Other	First	30%	15%				
254	9506.40	Articles and equipment for table-tennis	First	30%	15%				
		Tennis, badminton or similar rackets, whether or not strung :							
255	9506.51	Lawn-tennis rackets, whether or not strung	First	30%	15%				
256	9506.59	Other	First	30%	15%				
		Balls, other than golf balls and table-tennis balls :							
257	9506.61	Lawn-tennis balls	First	30%	15%				
258	9506.62	Inflatable	First	30%	15%				
259	9506.69	Other	First	30%	15%				
260	9506.70	Ice skates and roller skates, including skating boots with skates attached	First	30%	15%				
		Other :							
261	9506.91	Articles and equipment for general physical exercise, gymnastics or athletics	First	30%	15%				
262	9506.99	Other	First	30%	15%				

S.No.	HS CODE	Description of Product	Round	Tariff * %	Extent of Tariff Concession under SAPTA (as a percentage of Tariff)		Any special NTBs with particular reference to QRs	Concessions to SAARC Countries vis-a-vis such NTBs/QRs	REMARKS
					For All Member Countries	For LDCs			
1	2	3	4	5	6	7	8	9	10
263	9507.10	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.	First	30%	15%				
264	9507.20	Fishing rods	First	30%	15%				
265	9507.30	Fish-hooks, whether or not snelled	First	30%	15%				
266	9507.90	Fishing reels	First	30%	15%				
		Other	First	30%	15%				

\* "Tariff" means customs duties included in the national tariff schedules of the Contracting States with respect to the aforesaid goods read with any other notification (for the time being in force) issued in respect of such goods but excluding notifications giving effect to the concessions under other Preferential Trading Arrangements.

Merger of Consolidated National Schedules of First, Second and Third Rounds of Trade Negotiations of Bhutan has been done by the SAARC Secretariat, Kathmandu  
This has since been approved by Bhutan.