ANNEXURE I

ITC-HS CLASSIFICATION CODES

Section 1: Live Animals; Animal Products (Chapter 1 to 5)
Chapter 1 : Live Animals
Chapter 2 : Meat and Edible Meat Offal
Chapter 3 : Fish and Crustaceans, Molluscs and other Aquatic Invertebrates
Chapter 4 : Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included
Chapter 5 : Products of Animal Origin, not elsewhere specified or included

Section 2: Vegetable Products (Chapter 6 to 14)
Chapter 6 : Live trees and other Plants; Bulb, Roots and the like; Cut flowers and Ornamental Foliage
Chapter 7 : Edible Vegetables and Certain Roots and Tubers
Chapter 8 : Edible Fruit and Nuts, Peel of Citrus Fruit or Melons
Chapter 9 : Coffee, Tea, Mate and Spices
Chapter 10 : Cereals
Chapter 11 : Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten
Chapter 12 : Oil Seeds and Oleaginous Fruits; Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants
Chapter 13 : Lac; Gums, Resins and other Vegetable Saps and Extracts
Chapter 14 : Vegetable Plaiting Materials; Vegetable Products not elsewhere specified or included

Section 3: Animal or Vegetable Fats and Oils and their cleavage Products; Edible fats; animal or Vegetable waxes (Chapter 15)
Chapter 15 : Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable

Section 4: Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco substitutes (Chapter 16 to 24)
Chapter 16 : Preparations of Meat, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates
Chapter 17 : Sugars and Sugar Confectionery
Chapter 18 : Cocoa and Cocoa Preparations
Chapter 19 : Preparations of Cereals, Flour, Starch or Milk; Pastry Cooks" Products
Chapter 20 : Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants
Chapter 21 : Miscellaneous Edible Preparations
Chapter 22 : Beverages, Spirits and Vinegar
Chapter 23 : Residues and Waste from the Food Industries; Prepared Animal Fodder
Chapter 24 : Tobacco and Manufactured Tobacco Substitutes

Section V: Mineral Products (Chapter 25 - 27)

Chapter 25 : Salt; Sulphur; Earths & Stone; Plastering Materials; Lime & Cement
Chapter 26 : Ores, Slag and Ash
Chapter 27 : Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

Section 6: Products of the Chemicals or Allied Industries (Chapter 28 to 38)

Chapter 28 : Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes
Chapter 29 : Organic Chemicals
Chapter 30 : Pharmaceutical Products
Chapter 31 : Fertilisers
Chapter 32 : Tanning or Dyeing Extracts; Tannins and their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and other Mastics; Inks
Chapter 33 : Essential Oils and Resinoids; Perfumery Cosmetics or Toilet Preparations
Chapter 34 : Soap, Organic Surface-Active Agents, Washing preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing or Scouring Preparations, Candles and similar Articles, modelling Pastes, "Dental Waxes" and Dental Preparations with Basis of Plaster
Chapter 35 : Albuminoidal substances; Modified Starches; Glues; Enzymes
Chapter 36 : Explosives; Pyrotechnic products; Matches; Pyrophoric Alloys; certain combustible preparations
Chapter 37 : Photographic or Cinematographic Goods
Chapter 38 : Miscellaneous Chemical Products
Section 7: Plastics and Articles thereof; Rubber and Articles Thereof (Chapter 39 and 40)

Chapter 39 : Plastics and articles thereof
Chapter 40 : Rubber and articles thereof

Section 8: Raw Hides and Skins, Leather, Furskins and Articles thereof; saddlery and Harness; travel goods, Handbags and similar Containers; Articles of animal gut (other than worm Gut) (Chapter 41 to 43)

Chapter 41 : Raw Hides and Skins (other than furskins) and leather
Chapter 42 : Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
Chapter 43 : Furskins and artificial fur; manufactures thereof

Section 9: Wood and Articles of Wood; Wood Charcoal; cork and articles or cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork (Chapter 44 to 46)

Chapter 44 : Wood and articles of wood; Wood charcoal
Chapter 45 : Cork and articles of cork
Chapter 46 : Manufactures of Straw, of esparto or of other plaiting materials; basketware and wickerwork

Section 10: Pulp of wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper and Paperboard and articles thereof (Chapter 47 to 49)

Chapter 47 : Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) of paper or paperboard
Chapter 48 : Paper and paperboard; articles of Paper pulp, of paper or of paperboard
Chapter 49 : Printed books, Newspapers, Pictures and other products of the printing industry; Manuscripts, Typescripts and Plans

Section 11: Textile and Textile Articles (Chapter 50 to 63)

Chapter 50 : Silk
Chapter 51 : Wool, fine or coarse animal hair, horse hair yarn and woven fabric
Chapter 52 : Cotton
Chapter 53 : Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
Chapter 54 : Man-made filaments
Chapter 55 : Man-made staple fibres
Chapter 56 : Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
Chapter 57 : Carpets and other textile floor coverings
Chapter 58 : Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
Chapter 59 : Impregnated, coated, covered or laminated textile fabrics; Textile articles of a kind suitable for industrial
Chapter 60 : Knitted or crocheted fabrics
Chapter 61 : Articles of apparel and clothing accessories, knitted or crocheted
Chapter 62 : Articles of apparel and clothing accessories not knitted or crocheted
Chapter 63 : Other made up textile articles; sets; worn clothing and worn textile articles; rags

Section 12: Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-sticks, seat sticks, whips, Riding-crops and Parts thereof; Prepared Feathers and articles Made therewith; artificial Flowers; Articles of Human Hair (Chapter 64 to 67)

Chapter 64 : Footwear, gaiters and the like; parts of such articles
Chapter 65 : Headgear and parts thereof
Chapter 66 : Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops, and parts thereof
Chapter 67 : Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human

Section 13: Articles of Stone, Plaster, Cement, Asbestos, Mica or similar Materials; Ceramic Products; Glass and Glassware (Chapter 68 to 70)

Chapter 68 : Articles of stone, plaster, cement, asbestos, mica or similar materials
Chapter 69 : Ceramic Products
Chapter 70 : Glass and Glassware

Section 14: Natural or Cultured Pearls, Precious or Semi-Precious Stones, Diamonds, Precious Metals, Metals clad with Precious Metal, and articles thereof; Imitation Jewellery; Coin (Chapter 71)

Chapter 71 : Natural or Cultured Pearls, Precious or Semi-Precious Stones, Diamonds, Precious Metals, Metals clad with Precious Metal, and articles thereof; Imitation Jewellery; Coin

Section 15: Base Metals and Articles of Base Metal (Chapter 72 to 83)

Chapter 72 : Iron and Steels
Chapter 73 : Articles of Iron or Steel
Chapter 74 : Copper and articles thereof
Chapter 75 : Nickel and articles thereof
Chapter 76 : Aluminium and Articles thereof
Chapter 77 : Reserved for Possible Future Use
Chapter 78 : Lead and articles thereof
Chapter 79 : Zinc and articles thereof
Chapter 80 : Tin and articles thereof
Chapter 81 : Other Base metals; Cermets articles thereof
Chapter 82 : Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
Chapter 83 : Miscellaneous articles of base metal

Section 16: Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof; sound Recorders and Reproducers, Television Image and Sound Recorders and reproducers, Television Image and sound Recorders and Reproducers, and Parts and Accessories of such article (Chapter 84 to 85)

Chapter 84 : Nuclear reactors, boilers, machinery and mechanical appliance; parts thereof
Chapter 85 : Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles

Section 17: Vehicles, Aircraft, Vessels and Associated Transport Equipment (Chapter 86 to 89)

Chapter 86 : Railway or tramway locomotives, rolling-stock and parts thereof; rail-way or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
Chapter 87 : Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
Chapter 88 : Aircraft, Spacecraft and parts thereof
Chapter 89 : Ships, Boats and Floating Structures

Section 18: Optical, Photographic, Cinematographic, measuring, checking, precision, medical or surgical Instruments and apparatus; clocks and watches; musical instruments; part and accessories thereof (Chapter 90 to 92)

Chapter 90 : Optical, Photographic, Cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
Chapter 91 : Clocks and watches and parts thereof
Chapter 92 : Musical instruments; parts and accessories or such articles
Section 19: Arms and Ammunition; Parts and Accessories thereof (Chapter 93)

Chapter 93 : Arms and Ammunition; Parts and Accessories thereof

Section 20: Miscellaneous Manufactured Articles (Chapter 94 to 96)

Chapter 94 : Furniture; Bedding, Mattresses, Mattress supports, cushions and similar stuffed furnishings; Lamps and Lighting fittings, not elsewhere specified or included; illuminated signs, illuminate name-plates and the like; Prefabricated
Chapter 95 : Toys, Games and Sports Requisites; Parts and Accessories thereof
Chapter 96 : Miscellaneous manufactured articles

Section 21: Works of art, Collectors' Pieces and Antiques (Chapter 97 to 98)

Chapter 97 : Works of Art, Collectors’ Pieces & Antiques
Chapter 98 : Project Imports: Laboratory Chemicals: Passengers: Baggage: Personal importation’s by Air or Post; Ship
**ANNEXURE II**

**Different Country Groups as classified by World Bank**

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Group</th>
<th>Countries</th>
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3. Upper-Middle Income Countries (UMIC) Algeria, American Samoa, Argentina, Belarus, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Chile, Colombia, Costa Rica, Cuba, Dominica, Dominican Republic, Fiji, Gabon, Grenada, Jamaica, Kazakhstan, Latvia, Lebanon, Libya, Lithuania, Macedonia FYR, Malaysia, Mauritius, Mayotte, Mexico, Montenegro, Namibia, Palau, Panama, Peru, Poland, Romania, Russian Federation, Serbia, Seychelles, South Africa, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, Suriname, Turkey, Uruguay, Venezuela.

4. High-Income Countries (HIC) Andorra, Antigua and Barbuda, Aruba, Australia, Austria, The Bahamas, Bahrain, Barbados, Belgium, Bermuda, Brunei Darussalam, Canada, Cayman Islands, Channel Islands, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Equatorial Guinea, Faeroe Islands, Finland, France, French Polynesia, Germany, Greece, Greenland, Guam, Hong Kong (China), Hungary, Iceland, Ireland, Isle of Man, Israel, Italy, Japan, Republic of Korea, Kuwait, Liechtenstein, Luxembourg, Macao SAR (China), Malta, Monaco, Netherlands, Netherlands Antilles, New Caledonia, New Zealand, Northern Mariana Islands, Norway, Oman, Portugal, Puerto Rico, Qatar, San Marino, Saudi Arabia, Singapore, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Trinidad and Tobago, United Arab Emirates, United Kingdom, United States, Virgin Islands.

5. High-Income OECD Countries (HIOECD) Australia, Austria, Belgium, Canada, Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Republic of Korea, Luxembourg, Netherlands, New Zealand, Norway, Portugal,
Slovak Republic, Spain, Sweden, Switzerland, United Kingdom, United States