



EUROPEAN FREE TRADE ASSOCIATION

Further Information to India's Tariff Commitments to EFTA

Explanatory Note by the EFTA Secretariat

This document facilitates the reading of the [Schedules of India's Tariff Commitments](#) under the Trade and Economic Partnership Agreement (TEPA) between the European Free Trade Association (EFTA) and India.

India's tariff schedules to the EFTA States are available here: Appendix 2C.1 [Commitments to Iceland](#), Appendix 2C.2 [Commitments to Norway](#), Appendix 2C.3 [Commitments to Switzerland](#) (and Liechtenstein).

The Indian tariff lines are indicated as per India's Customs Tariff Act effective as of 01 May 2023. Please note that India's tariff schedule (and tariff lines) is different from the tariff schedules of Norway, Iceland and Switzerland.

The **Base Rate in the Indian tariff commitments refers to the starting point** for tariff concessions granted to the EFTA States. This rate is a cumulative total of the following components:

- Basic Customs Duty (BCD Rates)
- Agriculture Infrastructure and Development Cess (AIDC)
- Health Cess
- Social Welfare Surcharge (SWS)

India's tariff commitments are classified in the following categories:

Market Access Offer	Description of Market Access Offer
EIF	Duty elimination with immediate effect as of entry into force
E5	Progressive duty elimination over 5 years
E0 (Eif+5)	Duty elimination as of 5 years after entry into force
E5 (Eif+5)	Progressive duty elimination over 5 years starting 5 years after entry into force
E7	Progressive duty elimination over 7 years
E10	Progressive duty elimination over 10 years
R0 to 2.5% End duty	Duty reduction to 2.5% end duty as of entry into force
R0 to 50% (Eif+5)	Duty reduction to 50% of original duty as of 5 years after entry into force
R5 to 2.5% End duty	Progressive duty reduction to 2.5% end duty over 5 years
R5 to 5% End duty	Progressive duty reduction to 5% end duty over 5 years
R5 to 50%	Progressive duty reduction to 50% of original duty over 5 years
R10 to 50%	Progressive duty reduction to 50% of original duty over 10 years
R5 to 50%(Eif+5)	Progressive duty reduction to 50% of original duty over 5 years starting 5 years after entry into force
R10 to 50% (Eif+5)	Progressive duty reduction to 50% of original duty over 10 years starting 5 years after entry into force
Wine	Tariff reduction as set out in the Attachment 1 to Appendix 2.C.3
Reduction by 1% from Bound Rate	Duty reduction by 1% from the existing bound rate of India
Exclusion	No market access commitment

Progressive duty elimination as well as progressive duty reduction are calculated on the basis of the base rate (see above).