

**GENERAL AGREEMENT ON  
TARIFFS AND TRADE**

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RESTRICTED

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BANGKOK AGREEMENT

Report by the Member States

On behalf of member States of the Bangkok Agreement, the ESCAP secretariat acting as the secretariat of the Bangkok Agreement has submitted to GATT the following report on the operation of the Bangkok Agreement, which was approved by the member countries of the Bangkok Agreement at the fourth session of the Second Round of Negotiations held in Bangkok in May 1990.

REPORT TO GATT ON THE OPERATION OF THE BANGKOK AGREEMENT

1. Members of the Bangkok Agreement

The following countries ratified the Agreement on the dates indicated below:

| <u>Country</u>                   | <u>Date of ratification</u> |
|----------------------------------|-----------------------------|
| Bangladesh                       | 30 January 1976             |
| India                            | 25 March 1976               |
| Republic of Korea                | 18 May 1976                 |
| Sri Lanka                        | 2 June 1976                 |
| Lao People's Democratic Republic | 30 December 1976            |

The Philippines and Thailand signed the Bangkok Agreement but did not ratify it.

All developing countries in the ESCAP region are eligible for membership.

2. Types and amount of tariff concessions and value of import trade in respect of items in the national lists of concessions

A. Number of Items on which Concessions are Granted by the Member States of the Bangkok Agreement and Average Percentage Reduction Rate

As Table 1 shows, there is a total of 126 products in the National Lists of Concessions of the member States of the Bangkok Agreement. The concessions include twenty-six special concessions granted to the least-developed countries, Bangladesh and the Lao People's Democratic Republic, in accordance with Article 5 of the Agreement.

According to the most recent information provided by the member States, the total average percentage reduction rate is 36.9 per cent as compared with 27.9 per cent in 1981. Table 1 gives the breakdown of the average tariff reduction rates of the member States. The National Lists of Concessions of Bangladesh, India, the Lao People's Democratic Republic, the Republic of Korea and Sri Lanka are annexed to this report.

B. Overall Import Trade among the Member States in Products in the National Lists of Concessions

The value of intra-Bangkok Agreement imports of the 126 items by the four member States other than the Lao People's Democratic Republic (for which information was not available) has declined from US\$47.2 million in 1981 to US\$26 million in 1985, representing about 7.8 and 3.1 per cent respectively of total intra-Bangkok Agreement imports of the four countries, which amounted to US\$601.4 million in 1981 and US\$847.1 million in 1985. Tables 2 and 3 provide data on trade among Bangkok Agreement countries since 1981.

3. The Second Round of Negotiations under the Bangkok Agreement

With a view to enabling the developing countries of the region to derive much more significant benefit from mutual trade co-operation, the Standing Committee of the Bangkok Agreement, at its thirteenth session in 1984, agreed to launch the Second Round of Negotiations. The first session of the Second Round was held in June 1985 to enlarge the membership, widen the commodity coverage and increase tariff and non-tariff preferences, as well as to introduce other forms of trade co-operation such as long- and medium-term contracts, joint ventures and industrial co-operation agreements. The second session, held in October 1986, adopted an action plan in connection with other forms of trade co-operation.

Bilateral negotiations on tariff and non-tariff preferences commenced at the third session, held in May 1988. In addition, at the third session, the contracting States unanimously agreed to a 50 per cent value-added "criterion" for all signatory members of the Bangkok Agreement, except the least-developed countries, for which, as a special concession, a value-added "criterion" at a lower level of 40 per cent was agreed.

The fourth session was opened on 5 September 1988 and was adjourned on 12 September 1988. The fourth session was resumed from 1-4 May 1990. The member States of the Agreement completed the negotiations on their offer lists and the new list of multilateral and special concessions on tariff and non-tariff preferences were finalized. The Governments of Afghanistan and Papua New Guinea announced their decision to accede to the Agreement during the resumed fourth session.

During the Second Round of Negotiations, Afghanistan, China, Indonesia, the Islamic Republic of Iran, Malaysia, Nepal, Pakistan, Papua New Guinea, the Philippines and Thailand were represented as observers at various sessions.

TABLE 1  
Tariff Concessions

| Country                          | Number of items on which concessions are granted |                  |            | Average percentage <sup>1</sup> reduction rate |       |                           |
|----------------------------------|--|------------------|------------|--|-------|---------------------------|
|                                  | General  | Special for LDCs | Total      | As of  | As of |                           |
| Bangladesh                       | 14   | 5                | 19         | 32.7   | 1981  | 31.6 <sup>3</sup> 1988/89 |
| India                            | 16   | 6                | 22         | 34.4   | 1981  | 56.4 1987/88              |
| Lao People's Democratic Republic | 21   | -                | 21         | 29.9   | 1981  | 29.9 1985                 |
| Republic of Korea <sup>2</sup>   | 31   | 12               | 43         | 28.2   | 1981  | 30.2 1990                 |
| Sri Lanka                        | 18   | 3                | 21         | 14.7   | 1981  | 36.2 1988                 |
| <b>Total</b>                     | <b>100</b>                                       | <b>26</b>        | <b>126</b> | <b>27.9</b>                                    |       | <b>36.9</b>               |

<sup>1</sup>Average percentage reduction rate =  $\frac{\text{present rate} - \text{concessionary rate}}{\text{present rate}}$

<sup>2</sup>As of 1 January 1990 based on the Harmonized System (HS)

<sup>3</sup>General concession rate as of 1988/89 and special concession rate as of 1986/87

Source: Information provided by the member States of the Bangkok Agreement

TABLE 2

Value of Intra-Bangkok Agreement Imports  
(Millions of US dollars)A. Items on which Concessions Granted

| Importing<br>country                | Year <sup>1</sup> | 1981  | 1982  | 1983  | 1984  | 1985  | 1986  | 1987  |
|-------------------------------------|-------------------|-------|-------|-------|-------|-------|-------|-------|
|                                     | Bangladesh        |       | 14.02 | 11.31 | 4.40  | 3.88  | 10.41 | 12.17 |
| India <sup>2</sup>                  |                   | 19.30 | 12.66 | 25.85 | 6.71  | 7.22  | n.a.  | n.a.  |
| Lao People's<br>Democratic Republic |                   | n.a.  | n.a.  | n.a.  | n.a.  | n.a.  | n.a.  | n.a.  |
| Republic of Korea                   |                   | .04   | .50   | .72   | 2.27  | 1.52  | 2.38  | .43   |
| Sri Lanka <sup>3</sup>              |                   | 13.80 | 11.70 | 10.39 | 8.91  | 6.87  | 7.36  | 9.84  |
| Total                               |                   | 47.16 | 36.17 | 41.39 | 21.77 | 26.02 |       |       |

B. All Items

| Importing<br>country                | Year <sup>1</sup> | 1981   | 1982   | 1983   | 1984   | 1985   | 1986   | 1987   |
|-------------------------------------|-------------------|--------|--------|--------|--------|--------|--------|--------|
|                                     | Bangladesh        |        | 138.30 | 148.18 | 155.64 | 213.43 | 239.76 | 235.90 |
| India <sup>2</sup>                  |                   | 243.30 | 267.59 | 208.71 | 194.87 | 238.59 | n.a.   | n.a.   |
| Lao People's<br>Democratic Republic |                   | n.a.   | n.a.   | n.a.   | n.a.   | n.a.   | n.a.   | n.a.   |
| Republic of Korea                   |                   | 60.70  | 149.00 | 307.29 | 393.76 | 259.39 | 139.71 | 219.65 |
| Sri Lanka <sup>3</sup>              |                   | 159.10 | 106.80 | 118.46 | 127.48 | 109.35 | 139.77 | 159.52 |
| Total                               |                   | 601.40 | 671.57 | 790.10 | 929.54 | 847.09 |        |        |

<sup>1</sup>For Bangladesh and India, figures refer to fiscal years 1981/82, 1982/83, 1983/84, 1984/85, 1985/86, 1986/87.

<sup>2</sup>Approximate figures based on US\$1 = Rs 9.455 (1981/(2)), Rs 10.099 (1982/83), Rs 11.363 (1983/84), Rs 12.369 (1984/85) and Rs 12.611 (1985/86) (IMF exchange rates).

<sup>3</sup>Approximate figure based on US\$1 = Rs 30

Note: n.a. - Not available

**TABLE 3**  
**Share of Items on which Concessions are Granted in Total Imports**  
**(Percentage)**

| Year <sup>1</sup>                   |       |       |       |      |      |      |      |
|-------------------------------------|-------|-------|-------|------|------|------|------|
| Importing<br>country                | 1981  | 1982  | 1983  | 1984 | 1985 | 1986 | 1987 |
| Bangladesh                          | 10.14 | 4.63  | 2.83  | 1.82 | 4.34 | 5.16 | n.a. |
| India <sup>2</sup>                  | 7.93  | 4.73  | 12.39 | 3.45 | 3.03 | n.a. | n.a. |
| Lao People's<br>Demoractic Republic | n.a.  | n.a.  | n.a.  | n.a. | n.a. | n.a. | n.a. |
| Republic of Korea                   | 0.07  | 0.34  | 0.23  | 0.58 | 0.59 | 1.70 | 0.20 |
| Sri Lanka <sup>3</sup>              | 8.67  | 10.96 | 8.77  | 6.99 | 6.28 | 5.26 | 6.17 |
| Total                               | 7.84  | 5.39  | 5.24  | 2.34 | 3.07 |      |      |

<sup>1</sup>For Bangladesh and India, figures refer to fiscal years 1981/82, 1982/83, 1983/84, 1984/85, 1985/86, 1986/87.

<sup>2</sup>Approximate figures based on US\$1 = Rs 9.455 (1981/82), Rs 10.099 (1982/83), Rs 11.363 (1983/84), Rs 12.369 (1984/85) and Rs 12.611 (1985/86) (IMF exchange rates).

<sup>3</sup>Approximate figure based on US\$1 = Rs 30

**Note:** n.a. - Not available

Annex

NATIONAL LISTS OF CONCESSIONS

National List of Concessions in Terms of Number of Products and Tariff Cuts

BANGLADESH

| No. | CCCN     | Product description   | Rate of duty (%) |         | Tariff rate offered (%)            |              | Percentage reduction |         |
|-----|----------|---|------------------|---------|------------------------------------|--------------|----------------------|---------|
|     |          |   | 1979/80          | 1988/89 | 1979/80                            | 1988/89      | 1979/80              | 1988/89 |
| 1.  | Ex 08.01 | Coconuts fresh or dried   | 50               | 50      | 50%                                | 25           | 50                   | 50      |
|     |          |   |                  |         | reduction on the total tariff rate |              |                      |         |
| 2.  | Ex 15.07 | Coconut (copra) oil   | 60               | 50      | 20                                 | 15           | 67                   | 70      |
| 3.  | 25.04    | Natural graphite  | 25               | 20      | 20                                 | 20           | 20                   | 0       |
| 4.  | Ex 25.23 | Clinker   | 20               | 10      | 10                                 | free         | 50                   | 100     |
| 5.  | Ex 29.07 | Naphthol (dyes) (permissible items only)  | 35               | 50      | 30                                 | 45           | 14                   | 10      |
| 6.  | Ex 32.07 | Other colouring matter; inorganic products of a kind used in luminophores (permissible items only)                    | 50               | 20      | 45                                 | 18           | 10                   | 10      |
| 7.  | Ex 40.11 | I. Rubber tyres, tyres cases, interchangeable tyre treads, inner tubes and tyre flaps used exclusively for aeroplanes | Free             | Free    | Free (bound)                       | Free (bound) | 0                    | 0       |



BANGLADESH (cont'd)

| No. | CCCN     | Product description   | Rate of duty (%) |         | Tariff rate offered (%) |         |         | Percentage reduction |         |
|-----|----------|---|------------------|---------|-------------------------|---------|---------|----------------------|---------|
|     |          |   | 1979/80          | 1988/89 | 1979/80                 | 1988/89 | 1979/80 | 1988/89              | 1979/80 |
| 8.  | Ex 40.11 | II. Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps used exclusively for tractors | 15               | 25      | 13                      | 20      | 13      | 23.1                 |         |
| 9.  | 59.04    | Twine, cordage, ropes and cables, plaited or not  | 50               | 100     | 40                      | 40      | 20      | 60                   |         |
| 10. | Ex 61.01 | Men's and boys' outer garments of silk or man-made fibres not rubberized, oiled or of similar waterproof materials  | 300              | 100     | 275                     | 67      | 8       | 33                   |         |
| 11. | Ex 84.16 | Rubber rollers  | 50               | 50      | 25                      | 25      | 50      | 50                   |         |
| 12. | Ex 84.17 | Tea driers  | 50               | 50      | 25                      | 25      | 50      | 50                   |         |
| 13. | Ex 84.25 | Tea stalk extractors  | 50               | 50      | 25                      | 25      | 50      | 50                   |         |

BANGLADESH (cont'd)

| No. | CCCN     | Product description  | Rate of duty (%) |           | Tariff rate offered (%) |             | Percentage reduction |         |
|-----|----------|--|------------------|-----------|-------------------------|-------------|----------------------|---------|
|     |          |  | 1979/80          | 1988/89   | 1979/80                 | 1988/89     | 1979/80              | 1988/89 |
| 14. | Ex 24.01 | Unmanufactured tobacco   | Tk 2.75/lb.      | Tk 20/kg. | Tk 2.47/lb.             | Tk 2.75/kg. | 10                   | 86      |
|     |          | (a) Imported by cigarette manufacturers for the purpose of manufacturing cigarettes and accounted for as having been so utilized to the satisfaction of the collector of customs having jurisdiction |                  |           |                         |             |                      |         |
|     |          | (c) Imported by any person other than a cigarette manufacturer   | Tk 12/lb.        | Tk 20/kg. | Tk 10/lb.               | Tk 19/kg.   | 17                   | 5       |

Special Concessions Extended by Bangladesh to the Leo People's Democratic Republic  
in Terms of Number of Products and Tariff Cuts

BANGLADESH (cont'd)

| No. | CCCN     | Product description   | Rate of duty (%) |             | Tariff rate offered (%) |             | Percentage reduction |         |
|-----|----------|---|------------------|-------------|-------------------------|-------------|----------------------|---------|
|     |          |   | 1979/80          | 1986/87     | 1979/80                 | 1986/87     | 1979/80              | 1986/87 |
| 1.  | 09.01    | Coffee whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: |                  |             |                         |             |                      |         |
|     |          | (a) Coffee and coffee substitutes containing coffee   | 150              | 150         | 70                      | 150         | 53                   | 0       |
|     |          | (b) Coffee husks and skins  | 150              | 150         | 70                      | 150         | 53                   | 0       |
| 2.  | 09.08    | Cardamoms   | 100              | 50          | 70                      | 50          | 30                   | 0       |
| 3.  | Ex 13.02 | Shellac and other lacs excluding seed lac and stick lac; natural gums, resins, gum-resins and balsams                               | 65               | 50          | 50                      | 50          | 23                   | 0       |
| 4.  | Ex 24.01 | Unmanufactured tobacco  |                  |             |                         |             |                      |         |
|     |          | (i) less than Tk 3/lb.  | Tk 1/lb.         | Tk 1/lb.    | Ps 50/lb.               | Ps 50/lb.   | 50                   | 50      |
|     |          | (ii) Tk 3 + 4/lb.   | Tk 1.25/lb.      | Tk 1.25/lb. | Ps 62.5/lb.             | Ps 62.5/lb. | 50                   | 50      |

BANGLADESH (cont'd)

| No. | CCCN  | Product description  | Rate of duty (Z) |         | Tariff rate offered (Z) |             | Percentage reduction |           |       |
|-----|-------|--|------------------|---------|-------------------------|-------------|----------------------|-----------|-------|
|     |       |  | 1979/80          | 1986/87 | 1979/80                 | 1986/87     | 1979/80              | 1986/87   |       |
|     |       | (iii) Tk 4 or 5/lb.<br>(tobacco suited for<br>manufacturing<br>cigarettes) |                  |         |                         |             |                      |           |       |
|     |       |  |                  |         | Tk 1.50/lb.             | Tk 1.50/lb. | Ps 75/lb.            | Ps 75/lb. | 50 50 |
| 5.  | 55.01 | Cotton, not carded or<br>combed (specifications to<br>be exchanged later)  |                  |         | Ps 55/lb.               | Ps 20/lb.   | Ps 27.5/lb.          | Ps 20/lb. | 50 0  |

National List of Concessions in Terms of Number of Products and Tariff Cuts

INDIA

| No. | CCCN     | Product description          | Standard Rate of duty (%) |         | Tariff rate offered (%) |         | Percentage reduction |         |
|-----|----------|------------------------------|---------------------------|---------|-------------------------|---------|----------------------|---------|
|     |          |                              | 1979/80                   | 1987/88 | 1979/80                 | 1987/88 | 1979/80              | 1987/88 |
| 1.  | 03.01/03 | Dried fish                   | 60                        | 60      | 50                      | 50      | 17                   | 17      |
| 2.  | 08.01/3  | Desiccated coconut           | 100                       | 200     | 75                      | 75      | 25                   | 62.5    |
| 3.  | 15.07    | Coconut oil (refined)        | 60                        | 200     | 40                      | 105     | 33                   | 47.5    |
| 4.  | 17.03    | Molasses                     | 60                        | 100     | nil                     | nil     | 100                  | 100     |
| 5.  | 18.01/06 | Cocoa beans                  | 60                        | 100     | 25                      | 25      | 58                   | 75      |
| 6.  | 25.01/32 | Natural graphite             | 60                        | 100     | 40                      | 40      | 33                   | 60      |
| 7.  | 25.01/32 | Flourspar and fluorite       | 60                        | 100     | 48                      | 48      | 20                   | 52      |
| 8.  | 33.01/06 | Cinnamon leaf oil            | 100                       | 150     | 70                      | 70      | 30                   | 53.3    |
| 9.  | 40.05/16 | Tyres and tubes              | 100                       | 100     | 80                      | 80      | 20                   | 20      |
| 10. | 69.01/16 | Gypsum board, plaster        | 100                       | 100     | 85                      | 85      | 15                   | 15      |
| 11. | 73.02    | Ferro-silicon                | 30                        | 60      | 20                      | 20      | 33                   | 66.7    |
| 12. | 73.17/19 | GI/NS pipes (seamless tubes) | 60                        | 100     | 50                      | 50      | 17                   | 50      |

INDIA (cont'd)

| No. | CCCN     | Product description | Standard<br>Rate of duty (%) |                         | Tariff rate<br>offered (%) |                         | Percentage<br>reduction |         |
|-----|----------|---------------------|------------------------------|-------------------------|----------------------------|-------------------------|-------------------------|---------|
|     |          |                     | 1979/80                      | 1987/88                 | 1979/80                    | 1987/88                 | 1979/80                 | 1987/88 |
| 13. | 09.04/10 | Cloves              | Rs 60/kg.<br>less 7 1/2      | Rs 60/kg.<br>less 7 1/2 | Rs 20/kg.<br>less 7 1/2    | Rs 20/kg.<br>less 7 1/2 | 67                      | 67      |
| 14. | 09.04/10 | Nutmegs and mace    | 92 1/2                       | 100                     | 83                         | 83                      | 10                      | 17      |
| 15. | 15.08/13 | Glycerine           | 60                           | 200                     | 55                         | 55                      | 8                       | 72.5    |
| 16. | 40.01/04 | Natural rubber      | 40                           | 60                      | 30                         | 30                      | 25                      | 50      |

Special Concessions Extended by India to Bangladesh in Terms  
of Number of Products and Tariff Cuts

INDIA (cont'd)

| No. | CCCN     | Product description | Standard<br>Rate of duty (%)         |                                      | Tariff rate<br>offered (%) |         | Percentage<br>reduction |         |
|-----|----------|---------------------|--------------------------------------|--------------------------------------|----------------------------|---------|-------------------------|---------|
|     |          |                     | 1979                                 | 1987/88                              | 1979                       | 1987/88 | 1979                    | 1987/88 |
| 1.  | Ex 44.03 | Timber              | 60                                   | 60                                   | Free                       | Free    | 100                     | 100     |
| 2.  | Ex 48.01 | Newsprint           | 40 +<br>Rs 1,000/<br>metric<br>tonne | 40 +<br>Rs 1,000/<br>metric<br>tonne | n.a.                       | Free    | n.a.                    | 100     |

Special Concessions Extended by India to the Lao People's Democratic Republic  
in Terms of Number of Products and Tariff Cuts

INDIA (cont'd)

| No. | CCCN  | Product description                     | Standard<br>Rate of duty (%) |                                | Tariff rate<br>offered (%) |                  | Percentage<br>reduction |         |
|-----|-------|---|------------------------------|--------------------------------|----------------------------|------------------|-------------------------|---------|
|     |       |   | 1979                         | 1987/88                        | 1979                       | 1987/88          | 1979                    | 1987/88 |
| 1.  | 09.07 | Cinnamon                                | Rs 20/kg.                    | Rs 20/kg.                      | Rs 17/kg.                  | Rs 17/kg.        | 15                      | 15      |
| 2.  | 28.02 | Sulphur (crude)                         | 10                           | 100                            | 8                          | Nil <sup>1</sup> | 20                      | 100     |
| 3.  | 73.13 | Sheets and plates of<br>corrugated iron | 40                           | 80 + Rs 5,000/<br>metric tonne | 20                         | 20               | 50                      | 75      |
| 4.  | 80.01 | Unwrought tin                           | 40                           | 40                             | 30                         | 30               | 25                      | 25      |

<sup>1</sup>The general effective rate on crude sulphur excluding insoluble sulphur is nil and there is no special rate for the Lao People's Democratic Republic.



National List of Concessions In Terms of Number of Products and Tariff Cuts

REPUBLIC OF KOREA

| No. | Heading No. |      | Product description   | Rate of duty (%) |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |
|-----|-------------|------|---|------------------|------|------|-------------------------|------|------|----------------------|------|------|
|     | CCCN        | HS   |   | 1979             | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |
| 1.  | 09.02       | 0902 | Tea   |                  |      | 100  | 40                      | 40   | 60   | 25                   | 40   | 37.5 |
|     | 10          |      | - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.                  | CCCN             | HS   |      | 40                      |      |      | 25                   |      | 37.5 |
|     | 20          |      | - Other green tea (fermented)   |                  |      |      | 40                      |      |      | 25                   |      | 37.5 |
|     | 30          |      | - Black tea (fermented and partly fermented) in immediate packings of a content not exceeding 3 kg. |                  |      |      | 40                      |      |      | 25                   |      | 37.5 |
|     | 40          |      | - Other black tea (fermented) and other partly fermented tea  |                  |      |      | 40                      |      |      | 25                   |      | 37.5 |
| 2.  | 17.03       | 1703 | Molasses whether or not decolourized  |                  |      |      |                         |      |      |                      |      |      |
|     |             |      | - Preserved in cans or bottles not more than 10 kg. each including container                        |                  |      | 80   | 20                      |      | 60   | 10                   | 25   | 50   |



REPUBLIC OF KOREA (cont'd)

| No.         | Heading No. |      | Product description   | Rate of duty (%) |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |    |    |
|-------------|-------------|------|---|------------------|------|------|-------------------------|------|------|----------------------|------|------|----|----|
|             | CCCN        | HS   |   | 1979             | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |    |    |
| 5. (cont'd) |             |      | resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solution of essential oils |                  | HS   |      |                         |      |      |                      |      |      |    |    |
|             |             |      | *Essential oils other than those of citrus fruit:   |                  |      |      |                         |      |      |                      |      |      |    |    |
|             |             |      | - Other   |                  |      |      |                         |      |      |                      |      |      |    |    |
|             | ex29        |      | - Citronella oil  |                  |      | 60   | 20                      | 13   | 40   | 10                   | 9    | 33   | 50 | 31 |
|             |             |      | - Cinnamon bark oil   |                  |      | 60   | 20                      | 13   | 40   | 10                   | 9    | 33   | 50 | 31 |
|             |             |      | - Cinnamon leaf oil   |                  |      | 60   | 20                      | 13   | 40   | 10                   | 9    | 33   | 50 | 31 |
| 6.          | 41.02       | 4104 | Bovine cattle leather (including buffalo leather) and equine leather except leather falling within heading No. 41.06 or 41.08 of bovine cattle leather  |                  |      | 60   | 20                      |      | 50   | 15                   |      | 17   | 25 |    |
|             |             |      | Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09  |                  |      |      |                         |      |      |                      |      |      |    |    |



REPUBLIC OF KOREA (cont'd)

| No.         | Heading No. |      | Product description   | Rate of duty (%) |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |
|-------------|-------------|------|---|------------------|------|------|-------------------------|------|------|----------------------|------|------|
|             | CCCN        | HS   |   | 1979             | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |
| 6. (cont'd) |             |      |   |                  |      |      |                         |      |      |                      |      |      |
|             |             | ex39 |   |                  |      | 10   |                         |      | 8    |                      |      | 20   |
|             |             |      | -- Other than of calf splits  |                  |      |      |                         |      |      |                      |      |      |
|             |             |      | - Other   |                  |      |      |                         |      |      |                      |      |      |
|             |             |      | -- Other than of calf and equine  |                  |      | 10   |                         |      | 8    |                      |      | 20   |
| 7.          | 48.04       | 4807 | Composite paper or paperboard (made by sticking fiat layers together with an adhesive) not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets  | CCCN             | HS   | 50   | 20                      | 40   | 10   | 20                   | 20   | 50   |
|             |             |      | Composite paper and paperboard (made by sticking fiat layers of paper or paperboard together with an adhesive) not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets                                      |                  |      |      |                         |      |      |                      |      |      |
|             |             |      | - Paper and paperboard, laminated internally with bitumen, tar or asphalt   |                  |      |      |                         |      |      | 13                   |      | 31   |
|             |             |      | - Other   |                  |      |      |                         |      |      |                      |      |      |
| 8.          | 48.0        | 4810 | Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets   | CCCN             | HS   |      |                         |      |      | 13                   |      | 31   |
|             |             |      | Paper and paperboard coated on one or both sides with kaolin (china clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets |                  |      |      |                         |      |      |                      |      |      |

REPUBLIC OF KOREA (cont'd)

| No.         | Heading No. |    | Product description  | Rate of duty (%) |      |      | Tariff rate offered (%) |            |      | Percentage reduction |      |      |
|-------------|-------------|----|--|------------------|------|------|-------------------------|------------|------|----------------------|------|------|
|             | CCCN        | HS |  | 1979             | 1987 | 1990 | 1979                    | 1987       | 1990 | 1979                 | 1987 | 1990 |
| 8. (cont'd) | CCCN        | HS | CCCN   | HS               |      |      |                         |            |      |                      |      |      |
|             |             |    | - Printing or writing paper  |                  | 50   | 20   | 40                      | 10         | 20   | 50                   |      |      |
|             |             |    | - Baryta paper   |                  | 40   | 20   | 40                      | 10 (bound) | 0    | 50                   |      |      |
|             |             |    | - Layer paper  |                  | 80   | 20   | 40                      | 10         | 50   | 50                   |      |      |
|             |             |    | <p>*Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists such fibres:</p> |                  |      |      |                         |            |      |                      |      |      |
|             |             |    | - Weighing not more than 150 g/m   |                  |      |      |                         |            |      |                      |      |      |
|             |             |    | -- Paper of a kind used for writing, printing or baryta  |                  |      | 13   |                         |            | 9    |                      |      | 31   |
|             |             |    | - Weighing more than 150 g/m   |                  |      |      |                         |            |      |                      |      |      |
|             |             |    | -- Paper of a kind used for writing, printing or baryta  |                  |      | 13   |                         |            | 9    |                      |      | 31   |
|             |             |    | <p>*Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre consists of fibres obtained by a mechanical process:</p>  |                  |      |      |                         |            |      |                      |      |      |

ex11

REPUBLIC OF KOREA (cont'd)

| No.         | Heading No. |      | Product description   | Rate of duty (%)   |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |
|-------------|-------------|------|---|--|------|------|-------------------------|------|------|----------------------|------|------|
|             | CCCN        | HS   |   | 1979   | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |
| 8. (cont'd) |             | ex21 | - Lightweight coated paper of a kind used for writing or printing   |  |      | 13   |                         |      | 9    |                      |      | 31   |
|             |             | ex29 |   | - Other  |      |      |                         |      |      |                      |      |      |
|             |             | 4811 | -- Paper of a kind used for writing or printing<br>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading Nos. 48.03, 48.09, 48.10 or 48.18 |  |      | 13   |                         |      | 9    |                      |      | 31   |
|             |             | ex90 |   | - Other paper, paper-board, cellulose wadding and webs of cellulose fibres |      |      |                         |      |      |                      |      |      |
| 9.          | 84.10       | 8413 | Turbine pumps   |  |      |      |                         |      |      |                      |      |      |
|             |             |      |   |  |      | 50   | 20                      | 40   | 10   | 20                   | 50   | 31   |
|             |             | ex70 | - Other centrifugal pumps   |  |      |      |                         |      |      |                      |      |      |
|             |             |      | -- Turbine pumps  |  |      | 13   |                         |      | 9    |                      |      | 31   |







REPUBLIC OF KOREA (cont'd)

| No.          | Heading No. |    | Product description | Rate of duty (%) |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |
|--------------|-------------|----|---------------------|------------------|------|------|-------------------------|------|------|----------------------|------|------|
|              | CCCN        | HS |                     | 1979             | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |
| 12. (cont'd) |             | HS | CCCN                |                  | HS   |      |                         |      |      |                      |      |      |
|              |             |    |                     |                  |      | 13   |                         |      | 7    |                      |      | 46   |
|              |             |    |                     |                  |      |      |                         |      |      |                      |      |      |
|              |             |    |                     |                  |      |      |                         |      |      |                      |      |      |
|              |             |    |                     |                  |      | 13   |                         |      | 7    |                      |      | 46   |

---Electric power cables for a voltage of not less than 11 KV  
 -- For a voltage exceeding 100 KV  
 ---Electric power cables

Special Concessions Extended by the Republic of Korea to Bangladesh  
in Terms of Number of Products and Tariff Cuts

REPUBLIC OF KOREA (cont'd)

| No.   | Heading No. |    | Product description  | Rate of duty (%) |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |
|-------|-------------|----|--|------------------|------|------|-------------------------|------|------|----------------------|------|------|
|       | CCCN        | HS |  | 1979             | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |
|       |             |    | CCCN   | HS               |      |      |                         |      |      |                      |      |      |
| 57.10 | 5310        |    | Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 |                  | 60   | 20   | 40                      | 15   | 33   | 25                   |      |      |
|       | ex10        |    | - Jute fabrics   |                  |      |      |                         |      |      |                      |      |      |
|       |             |    | - Unbleached   |                  |      |      |                         |      |      |                      |      |      |
|       |             |    | -- Jute fabrics  |                  |      | 13   |                         | 12   |      |                      | 8    |      |
|       | ex90        |    | - Other  |                  |      |      |                         |      |      |                      |      |      |
|       |             |    | -- Jute fabrics  |                  |      | 13   |                         | 12   |      |                      | 8    |      |
| 62.03 | 6305        |    | Sacks and bags of a kind used for the packing of goods                     |                  | 60   | 20   | 40                      | 15   | 33   | 25                   |      |      |
|       | ex10        |    | - Of jute  |                  |      |      |                         |      |      |                      |      |      |
|       |             |    | - Of jute or of other textile bast fibres of heading No. 53.03             |                  |      |      |                         |      |      |                      |      |      |
|       |             |    | -- Of jute   |                  |      | 13   |                         | 7    |      |                      | 46   |      |



REPUBLIC OF KOREA (cont'd)

| No.            | Heading No. |      | Product description   | Rate of duty (%) |      |      | Tariff rate offered (%) |      |      | Percentage reduction |      |      |    |
|----------------|-------------|------|---|------------------|------|------|-------------------------|------|------|----------------------|------|------|----|
|                | CCCN        | HS   |   | 1979             | 1987 | 1990 | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |    |
| 2.<br>(cont'd) | 44.15       | 4412 |   |                  |      |      |                         |      |      |                      |      |      |    |
|                |             |      | meranti, white lauan, sipo, limba, okoume, obeche, acajou d'Afrique, sapelli, baboen, mahogany (swieteniaspp.), palissandre du Bresil or bois de rose femelle | CCCN             | HS   |      |                         |      |      |                      |      |      |    |
|                |             |      | -- Of teak wood, baryxylum runfun, bombay black wood, rose wood, ebony wood   |                  |      |      |                         |      |      |                      |      |      |    |
|                | ex99        |      | - Other, with at least one outer ply of non-coniferous wood   |                  |      |      |                         |      |      |                      |      |      |    |
|                |             |      | -- Of teak wood, baryxylum runfun, bombay black wood, rose wood, ebony wood   |                  |      | 15   |                         |      | 10   |                      |      | 33   |    |
| 44.23          | 4418        |      | Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)                                       |                  |      |      | 60                      | 20   |      | 40                   | 10   | 33   | 50 |
|                | 10          |      | - Windows, french windows and their frames  |                  |      |      |                         |      |      |                      |      |      | 31 |
|                | 20          |      | - Doors and their frames and thresholds   |                  |      |      |                         |      |      |                      |      |      | 31 |
|                | 30          |      | - Parquet panels  |                  |      |      |                         |      |      |                      |      |      | 31 |

REPUBLIC OF KOREA (cont'd)

| No.         | Heading No. |         | Product description   | Rate of duty (%) |      |   | Tariff rate offered (%) |      |      | Percentage reduction |      |      |
|-------------|-------------|---------|---|------------------|------|---|-------------------------|------|------|----------------------|------|------|
|             | CCCN        | HS      |   | 1979             | 1987 | 1990  | 1979                    | 1987 | 1990 | 1979                 | 1987 | 1990 |
| 2. (cont'd) |             | 9406.00 |   |                  |      | 13  |                         |      | 9    |                      |      | 31   |
|             |             | CCCN    | CCCN  | HS               |      |   |                         |      |      |                      |      |      |
|             |             |         |   |                  | -    | Prefabricated buildings   |                         |      |      |                      |      |      |
|             |             |         |   |                  | --   | Of wood   |                         |      |      |                      |      |      |
| 4427        | 9405        |         | Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94 |                  |      | 100   | 20                      | 60   | 15   | 40                   | 25   |      |
|             |             |         |   |                  | -    | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included |                         |      |      |                      |      |      |
|             | 20          |         |   |                  | -    | Electric table, desk, bedside or floor-standing lamps   |                         |      |      |                      |      |      |
|             |             |         |   |                  | --   | Of wood   |                         |      |      | 13                   | 9    | 31   |

National List of Concessions in Terms of Number of Products and Tariff Cuts

SRI LANKA

| No. | CCCN      | Product description  | Rate of duty (%)        |                       |                       | Tariff rate offered (%)  |      | Percentage reduction |
|-----|-----------|--|-------------------------|-----------------------|-----------------------|--------------------------|------|----------------------|
|     |           |  | 1979                    | 1988                  | 1979                  | 1988                     | 1979 |                      |
| 1.  | 03.02     | Fish, salted in brine, dried or smoked, but not further prepared   |                         |                       |                       |                          |      |                      |
|     | Ex 03.02C | (iv) Dried fish, not salted, not elsewhere specified   | Free                    | Free                  | Free                  | Free                     | 0    | 0                    |
| 2.  |           | (v) Dried fish, salted, not elsewhere specified  | Free                    | Free                  | Free                  | Free                     | 0    | 0                    |
| 3.  | 05.08     | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products | 25                      | 30                    | 12.5                  | 15                       | 50   | 50                   |
| 4.  | 41.02     | Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading Nos. 41.06, 41.07 or 41.08                   |                         |                       |                       |                          |      |                      |
|     | Ex 41.02A | Calf leather   |                         |                       |                       |                          |      |                      |
|     |           | (i) Wet chrome tan   | 100 or<br>Rs 100/sq. m. | 10                    | 50 or<br>Rs 50/sq. m. | 5                        | 50   | 50                   |
|     |           | (ii) Other   | 100 or<br>Rs 100/sq. m. | 60 or<br>Rs 75/sq. m. | 50 or<br>Rs 50/sq. m. | 30 or<br>Rs 37/50 sq. m. | 50   | 50                   |
| 5.  | 48.01     | Paper or paperboard (including cellulose wadding), machine-made, in rolls or sheets  |                         |                       |                       |                          |      |                      |
|     |           | A. Newsprint:  |                         |                       |                       |                          |      |                      |
|     |           | (i) In rolls or reels proved to the satisfaction of the P.C.C. as having been imported for the publication of newspapers                                 | 5                       | 10                    | 5                     | 10                       | 0    | 0                    |
|     |           | (ii) Other   | 25                      | 10                    | 25                    | 10                       | 0    | 0                    |

SRI LANKA (cont'd)

| No. | CCCN  | Product description  | Rate of duty (%)  |                       | Tariff rate offered (%)   |                       | Percentage reduction |      |
|-----|-------|--|---|-----------------------|---|-----------------------|----------------------|------|
|     |       |  | 1979  | 1988                  | 1979  | 1988                  | 1979                 | 1988 |
| 5.  | 48.01 | B. Printing paper (other than newsprint and writing paper) |   |                       |   |                       |                      |      |
|     |       | (i) M.G. poster paper                                      | 12.5  | 15                    | 12.5  | 15                    | 0                    | 0    |
|     |       | (ii) Other   | 25  | 60 or<br>Rs 10,000/MT | 25  | 60 or<br>Rs 10,000/MT | 0                    | 0    |
|     |       | C. Kraft liner   | 5   | 10                    | 5   | 5                     | 0                    | 50   |
|     |       | D. Sack kraft paper  | 5   | 5                     | 5   | 5                     | 0                    | 0    |
|     |       | E. Other kraft paper and paperboard:                       |   |                       |   |                       |                      |      |
|     |       | (i) Machine-glazed kraft paper                             |   | 25                    |   | 15                    |                      | 40   |
|     |       | (ii) Other kraft paper                                     | 5   | 35                    | 5   | 25                    | 0                    | 28.6 |
|     |       | (iii) Kraft paperboard                                     | 5   | 15                    | 5   | 10                    | 0                    | 33.3 |
|     |       | F. Semi-chemical fluting paper                             | 5   | 60                    | 5   | 50                    | 0                    | 16.7 |
|     |       | G. Sulphite wrapping paperboard                            | 5   | 5                     | 5   | 5                     | 0                    | 0    |
|     |       | H. Other paper and paperboard                              | 5   | 5                     | 5   | 5                     | 0                    | 0    |
|     |       | (i) Tissue paper weighing 25 g. or below                   | 5   | 5                     | 5   | 5                     | 0                    | 0    |
|     |       | (ii) Boxboard  | 100% of the difference between the c.i.f. price per metric ton and Rs 9,000 | 60 or<br>Rs 5,500/MT  | 100% of the difference between the c.i.f. price per metric ton and Rs 9,000 | 60 or<br>Rs 5,500/MT  | 0                    | 0    |
|     |       | (iii) Other  | 25  | 25                    | 25  | 25                    | 0                    | 0    |



SRI LANKA (cont'd)

| No. | CCCN  | Product description   | Rate of duty (%) |      |      | Tariff rate offered (%) |      | Percentage reduction |   |
|-----|-------|---|------------------|------|------|-------------------------|------|----------------------|---|
|     |       |   | 1979             | 1988 | 1979 | 1988                    | 1979 | 1988                 |   |
| 6.  | 51.01 | Yarn of man-made fibres (continuous), not put up for retail sale  |                  |      |      |                         |      |                      |   |
|     |       | A. Textured yarns of continuous polyamide fibres:   |                  |      |      |                         |      |                      |   |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 2 twist polyamide                                 | 25               | 25   | 25   | 25                      | 0    | 0                    | 0 |
|     |       | (ii) Other  |                  | 25   |      | 25                      |      |                      | 0 |
|     |       | B. Non-textured yarns of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre |                  |      |      |                         |      |                      |   |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 2 twist polyamide                                 | 25               | 25   | 25   | 25                      | 0    | 0                    | 0 |
|     |       | (ii) Other  |                  | 25   |      | 25                      |      |                      | 0 |
|     |       | C. Other non-textured yarns of continuous polyamide fibres  |                  |      |      |                         |      |                      |   |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 2 twist polyamide                                 | 25               | 25   | 25   | 25                      | 0    | 0                    | 0 |
|     |       | (ii) Other  |                  | 25   |      | 25                      |      |                      | 0 |
|     |       | D. Textured yarns, of continuous polyester fibres   |                  |      |      |                         |      |                      |   |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 2 twist polyamide                                 | 25               | 25   | 25   | 25                      | 0    | 0                    | 0 |
|     |       | (ii) Other  |                  | 25   |      | 25                      |      |                      | 0 |

SRI LANKA (cont'd)

| No. | CCCN  | Product description   | Rate of duty (%) |      | Tariff rate offered (%) |      | Percentage reduction |      |
|-----|-------|---|------------------|------|-------------------------|------|----------------------|------|
|     |       |   | 1979             | 1988 | 1979                    | 1988 | 1979                 | 1988 |
| 6.  | 51.01 | E. Non-textured yarns of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre |                  |      |                         |      |                      |      |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 3 twist polyamide                                 | 25               | 25   | 25                      | 25   | 0                    | 0    |
|     |       | (ii) Other  |                  | 25   |                         | 25   |                      | 0    |
|     |       | F. Other non-textured yarns of continuous polyester fibres  |                  |      |                         |      |                      |      |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 3 twist polyamide                                 | 25               | 25   | 25                      | 25   | 0                    | 0    |
|     |       | (ii) Other  |                  | 25   |                         | 25   |                      | 0    |
|     |       | G. Yarns of other continuous polyester fibres   |                  |      |                         |      |                      |      |
|     |       | (i) Synthetic yarn of polyamide fibres; 210 denier, 24 filaments, 3 twist polyamide                                 | 25               | 25   | 25                      | 25   | 0                    | 0    |
|     |       | (ii) Other  |                  | 25   |                         | 25   |                      | 0    |
|     |       | H. Yarns of continuous viscose rayon  | 25               | 25   | 25                      | 25   | 0                    | 0    |
|     |       | I. Yarns of any continuous acetate fibres   | 25               | 25   | 25                      | 25   | 0                    | 0    |
|     |       | J. Yarns of other continuous regenerated textile fibres   | 25               | 25   | 25                      | 25   | 0                    | 0    |

SRI LANKA (cont'd)

| No. | CCCN  | Product description   | Rate of duty (%) |                        | Tariff rate offered (%) |                        | Percentage reduction |
|-----|-------|---|------------------|------------------------|-------------------------|------------------------|----------------------|
|     |       |   | 1979             | 1988                   | 1979                    | 1988                   |                      |
| 7.  | 56.05 | Yarn of man-made fibres (discontinuous or waste) not put up for retail sale   |                  |                        |                         |                        |                      |
|     |       | A. Containing 85 per cent or more by weight of discontinuous synthetic fibres:  |                  |                        |                         |                        |                      |
|     |       | (i) Containing 85 per cent or more by weight of discontinuous synthetic fibres of one or more yarns twisted together with 18 or more turns per inch both in the single and in the twisted yarn, unprocessed, unlubricated | 25               | 25 or<br>Rs 25/per kg. | 25                      | 25 or<br>Rs 25/per kg. | 0                    |
|     |       | (ii) Other  | 25               | 25 or<br>Rs 25/per kg. | 25                      | 25 or<br>Rs 25/per kg. | 0                    |
|     |       | B. Of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres; mixed mainly or solely with cotton   | 25               | 25 or<br>Rs 25/per kg. | 25                      | 25 or<br>Rs 25/per kg. | 0                    |
|     |       | C. Of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres; mixed mainly or solely with wool or fine animal hair   | 25               | 25 or<br>Rs 25/per kg. | 25                      | 25 or<br>Rs 25/per kg. | 0                    |
|     |       | D. Of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair   | 25               | 25 or<br>Rs 25/per kg. | 25                      | 25 or<br>Rs 25/per kg. | 0                    |

SRI LANKA (cont'd)

| No.      | CCCN  | Product description  | Rate of duty (%) |                      | Tariff rate offered (%) |                      | Percentage reduction |      |
|----------|-------|--|------------------|----------------------|-------------------------|----------------------|----------------------|------|
|          |       |  | 1979             | 1988                 | 1979                    | 1988                 | 1979                 | 1988 |
| 7.       | 56.05 | E. Containing 85 per cent or more by weight of discontinuous regenerated fibres  | 25               | 25 or Rs 25/ per kg. | 25                      | 25 or Rs 25/ per kg. | 0                    | 0    |
| (cont'd) |       | F. Of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton  | 25               | 25 or Rs 25/ per kg. | 25                      | 25 or Rs 25/ per kg. | 0                    | 0    |
|          |       | G. Of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair                          | 25               | 25 or Rs 25/ per kg. | 25                      | 25 or Rs 25/ per kg. | 0                    | 0    |
|          |       | H. Of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibre other than cotton, wool or fine animal hair | 25               | 25 or Rs 25/ per kg. | 25                      | 25 or Rs 25/ per kg. | 0                    | 0    |
| 8.       | 58.04 | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 58.05)   |                  |                      |                         |                      |                      |      |
|          |       | A. Of wool or fine animal hair   | 35               | 60 or Rs 60/ sq. m.  | 25                      | 60 or Rs 30/ sq. m.  | 28.6                 | 50   |
|          |       | B. Of cotton   | 35               | 60 or Rs 60/ sq. m.  | 25                      | 60 or Rs 30/ sq. m.  | 28.6                 | 50   |
|          |       | C. Of synthetic fibres   | 35               | 60 or Rs 60/ sq. m.  | 25                      | 60 or Rs 30/ sq. m.  | 28.6                 | 50   |
|          |       | D. Of regenerated fibres   | 35               | 60 or Rs 60/ sq. m.  | 25                      | 60 or Rs 30/ sq. m.  | 28.6                 | 50   |
|          |       | E. Other   | 35               | 60 or Rs 60/ sq. m.  | 25                      | 60 or Rs 30/ sq. m.  | 28.6                 | 50   |

SRI LANKA (cont'd)

| No. | CCCN      | Product description   | Rate of duty (%) |                     |        | Tariff rate offered (%) |      |      | Percentage reduction |      |
|-----|-----------|---|------------------|---------------------|--------|-------------------------|------|------|----------------------|------|
|     |           |   | 1979             | 1988                | 1979   | 1988                    | 1979 | 1988 | 1979                 | 1988 |
| 9.  | 59.05     | Nets and netting made of twine, cordage of rope, and made up fishing nets of yarn, twine, cordage or rope   |                  |                     |        |                         |      |      |                      |      |
|     |           | A. Fishing nets and netting as being imported for use in the fishing industry   | Free             | 50                  | Free   | 25                      | 0    | 50   |                      |      |
| 10. | 60.01     | Knitted or crocheted fabric not elastic nor rubberized  |                  |                     |        |                         |      |      |                      |      |
|     |           | E. Other  | 25               | 60 or Rs 60/ sq. m. | 25     | 60 or Rs 30/ sq. m.     | 0    | 50   |                      |      |
| 11. | 73.18     | Tubes and pipes and blanks therefor, of iron (other than or cast iron) or steel, excluding high-pressure hydroelectric conduits   |                  |                     |        |                         |      |      |                      |      |
|     |           | (ii) Other  | 25               | 10                  | 25     | 5                       | 0    | 50   |                      |      |
| 12. | Ex 73.18B | (i) Over 20 cm. diameter  | 25               | 10                  | 25     | 5                       | 0    | 50   |                      |      |
| 13. | 73.21     | Structure complete or incomplete, whether or not assembled and parts of structures (for example, hangars and other buildings, bridges, and bridge-sections, lockgates, towers, lattice masks, roofs, roofing, frameworks, door and window frames, shutters, balustrades, pillars and columns), etc. | 25               | 40                  | 12 1/2 | 20                      | 50   | 50   |                      |      |
| 14. | 84.15     | Refrigerators and refrigerating equipment (electrical and other)  |                  |                     |        |                         |      |      |                      |      |
|     |           | (ii) Other  | 12 1/2           | 10                  | 12 1/2 | 5                       | 0    | 50   |                      |      |
| 15. | 84.15D    | Parts   | 50               | 50                  | 25     | 25                      | 50   | 50   |                      |      |
|     |           | (ii) Other  |                  |                     |        |                         |      |      |                      |      |

SRI LANKA (cont'd)

| No. | CCCN  | Product description  | Rate of duty (%) |      | Tariff rate offered (%) |      | Percentage reduction |      |
|-----|-------|--|------------------|------|-------------------------|------|----------------------|------|
|     |       |  | 1979             | 1988 | 1979                    | 1988 | 1979                 | 1988 |
| 16. | 84.45 | Machine tools for working metal or metallic carbides, not being machines falling within heading Nos. 84.49 or 84.50  |                  |      |                         |      |                      |      |
|     |       | A. Machine tools operating by electroerosion or other electric or electronic processes; ultrasonic machine tools   | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | B. Gear-cutting machines   | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | C. Lathes  | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | D. Reaming or milling machines   | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | E. Drilling or boring machines   | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | F. Sawing (including friction or abrasive cutting off) machines  | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | G. Planing machines  | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | H. Tapping or screw-cutting machines   | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | I. Sharpening, trimming, trueing grinding, polishing, lapping, dressing or surfacing machines operating by means of grinding wheels, abrasives or polishing products | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | J. Presses, other than those of sub-headings K, L and M  | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | K. Forging machines and stamping machines  | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | L. Bending, forming, folding or flattening machines  | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | M. Shearing, punching or notching machines   | 5                | 5    | 5                       | 5    | 0                    | 0    |
|     |       | N. Other machine tools for working metal or metal carbides   | 5                | 5    | 5                       | 5    | 0                    | 0    |

SRI LANKA (cont'd)

| No. | CCCN     | Product description  | Rate of duty (%) |      | Tariff rate offered (%) |      | Percentage reduction |      |
|-----|----------|--|------------------|------|-------------------------|------|----------------------|------|
|     |          |  | 1979             | 1988 | 1979                    | 1988 | 1979                 | 1988 |
| 17. | 85.23    | Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors  |                  |      |                         |      |                      |      |
|     | Ex 85.23 | (i) Coaxial and feeder cables for T.V. equipment   | 50               | 5    | 50                      | 5    | 0                    | 0    |
|     |          | (ii) Single and multi-cored wire, (other than lacquered, enamelled or anodized wire) and cable not exceeding 185 sq. mm. conductor cross-section per core  | 50               | 60   | 50                      | 60   | 0                    | 0    |
|     |          | (iii) Other single and multi-cored wire and cable, (other than lacquered enamelled, or anodized wire)  |                  | 5    |                         | 5    |                      | 0    |
|     |          | (iv) Lacquered, enamelled or anodized wire exceeding 0.120 mm. (SWG 15.5 or AWG 14) and not exceeding 1.60 mm. (SWG 41 or AWG 38) cross-section  |                  | 60   |                         | 60   | 0                    | 0    |
|     |          | (v) Other lacquered, enamelled or anodized wire  |                  | 5    |                         | 5    |                      | 0    |
|     |          | (vi) Armoured and underground cables with anti-corrosive sheathing certified by the Ministry of Industries and Scientific Affairs and shown to the satisfaction of the Principal Collector of Customs as having been imported for the bulk distribution of power |                  | 5    |                         | 5    |                      | 0    |
|     |          | (vii) Other armoured and underground cables  |                  | 60   |                         | 60   |                      | 0    |
|     |          | (viii) Other   |                  | 10   |                         | 10   |                      | 0    |

SRI LANKA (cont'd)

| No. | CCCN     | Product description   | Rate of duty (%) |      | Tariff rate offered (%) |      | Percentage reduction |      |
|-----|----------|---|------------------|------|-------------------------|------|----------------------|------|
|     |          |   | 1979             | 1988 | 1979                    | 1988 | 1979                 | 1988 |
| 18. | 87.04    | Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03 |                  |      |                         |      |                      |      |
|     | Ex 87.04 | (ii) Other  |                  |      |                         |      |                      |      |
|     |          | A. For motor vehicles falling within sub-headings Nos. 87.02 B(i) and B(ii)                           |                  |      |                         |      |                      |      |
|     |          | (i) Over 5 years old  |                  |      |                         |      |                      |      |
|     |          | (ii) Other  |                  | 10   |                         | 10   |                      | 0    |
|     |          | B. Other  |                  | 10   |                         | 5    |                      | 0    |



Special Concessions Extended by Sri Lanka to the Lao People's Democratic Republic in Terms of Number of Products and Tariff Cuts

| No. | CCCN     | Product description  | Rate of duty (%) |      |                | Tariff rate offered (%) |      | Percentage reduction |  |
|-----|----------|--|------------------|------|----------------|-------------------------|------|----------------------|--|
|     |          |  | 1979             | 1988 | 1979           | 1988                    | 1979 | 1988                 |  |
| 1.  | 13.02    | Shellac, seed lac, stick lac and other lacs, natural gum, resins, gum-resins and balsams                               |                  |      |                |                         |      |                      |  |
|     | Ex 13.02 | Seed lac, stick lac  | 25               | 10   | 12             | 5                       | 48   | 50                   |  |
| 2.  | 55.01    | Cotton, not carded or combed   | 5                | 5    | Free (binding) | 5                       | 100  | 0                    |  |
| 3.  | 45.15A   | (i) Plywood consisting solely of sheets of wood for the manufacture of receptacles or containers for Sri Lanka exports | Free             | 5    | Free (binding) | Free (binding)          | 0    | 100                  |  |