PART A

HS Codes: 3923.29.10, 3923.29.20, 3923.29.90, 4202.92.90, 6305.33.00

							РА	RT B										
H.S. Code	Description	Statistical Unit	General	Excise Duty	Levy	VAT	COMESA* Group I	COMESA* Group II	SADC	юс	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA	Agency
			%	%		%	%	%	%	%	%	%	%	%	%	%	%	
	Of other plastics:																	
	Of biodegradable plastics:																	
3923.29.11	Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	kg	30	0		15	0	3	0	0	30	30	30	30	30	27	30	MOE
3923.29.12		kg	0	0		15	0	0	0	0	0	0	0	0	0	0	0	MOE
3923.29.19	Other	kg	0			15	0	0	0	0	0	0	0	0	0	0	0	MOE
	Of compostable plastics:																	
3923.29.21	Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	kg	30	0		15	0	3	0	0	30	30	30	30	30	27	30	MOE
3923.29.22	Carrier bags without handles, and with or without gussets	kg	0	0		15	0	0	0	0	0	0	0	0	0	0	0	MOE
3923.29.29	Other	kg	0			15	0	0	0	0	0	0	0	0	0	0	0	MOE
	Other:																	
3923.29.91	Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	kg	30	Rs 2/ unit		15	0	3	0	0	30	30	30	30	30	27	30	MOE*
3923.29.92	Carrier bags without handles, and with or without gussets	kg	0	Rs 2/ unit		15	0	0	0	0	0	0	0	0	0	0	0	MOE*
3923.29.99	Other	kg	0			15	0	0	0	0	0	0	0	0	0	0	0	MOE*

Annex 1

PART B																		
H.S. Code	Description	Statistical Unit	General	Excise Duty	Levy	VAT	COMESA* Group I	COMESA* Group II	SADC	ЮС	INDIA	PAKISTAN	EC	TURKEY	UK	CHINA	AfCFTA	Agency
			%	%		%	%	%	%	%	%	%	%	%	%	%	%	
	Other:																	
4202.92.91	Bags of non-woven polypropylene made up of petroleum-based thermoplastic polymer material	kg	30			15	0	3	0	0	30	30	30	30	30	27	30	MOE*
4202.92.99	Other	kg	30			15	0	3	0	0	30	30	30	30	30	27	30	
	Other, of polyethylene or polypropylene strip or the like:																	
6305.33.10	Of non-woven polypropylene made up of petroleum-based thermoplastic polymer material	kg	0			15	0	0	0	0	0	0	0	0	0	0	0	MIC for Export under AGOA + MOE*
6305.33.90	Other	kg	0			15	0	0	0	0	0	0	0	0	0	0	0	MIC for Export under AGOA

Note: MOE*- Items falling under these

HS Codes will be subject to registration process from the Ministry of Environment for the following types of exempt

plastic bags (First Schedule of

GN 197/2020):

1. Agriculture

2. Medical

3. Packaging

4. Re-sealable bag

5. Sampling or analysis

6. Waste