



India Mauritius CECPA (Comprehensive Economic Cooperation & Partnership Agreement) & Export Opportunities

23/07/2021

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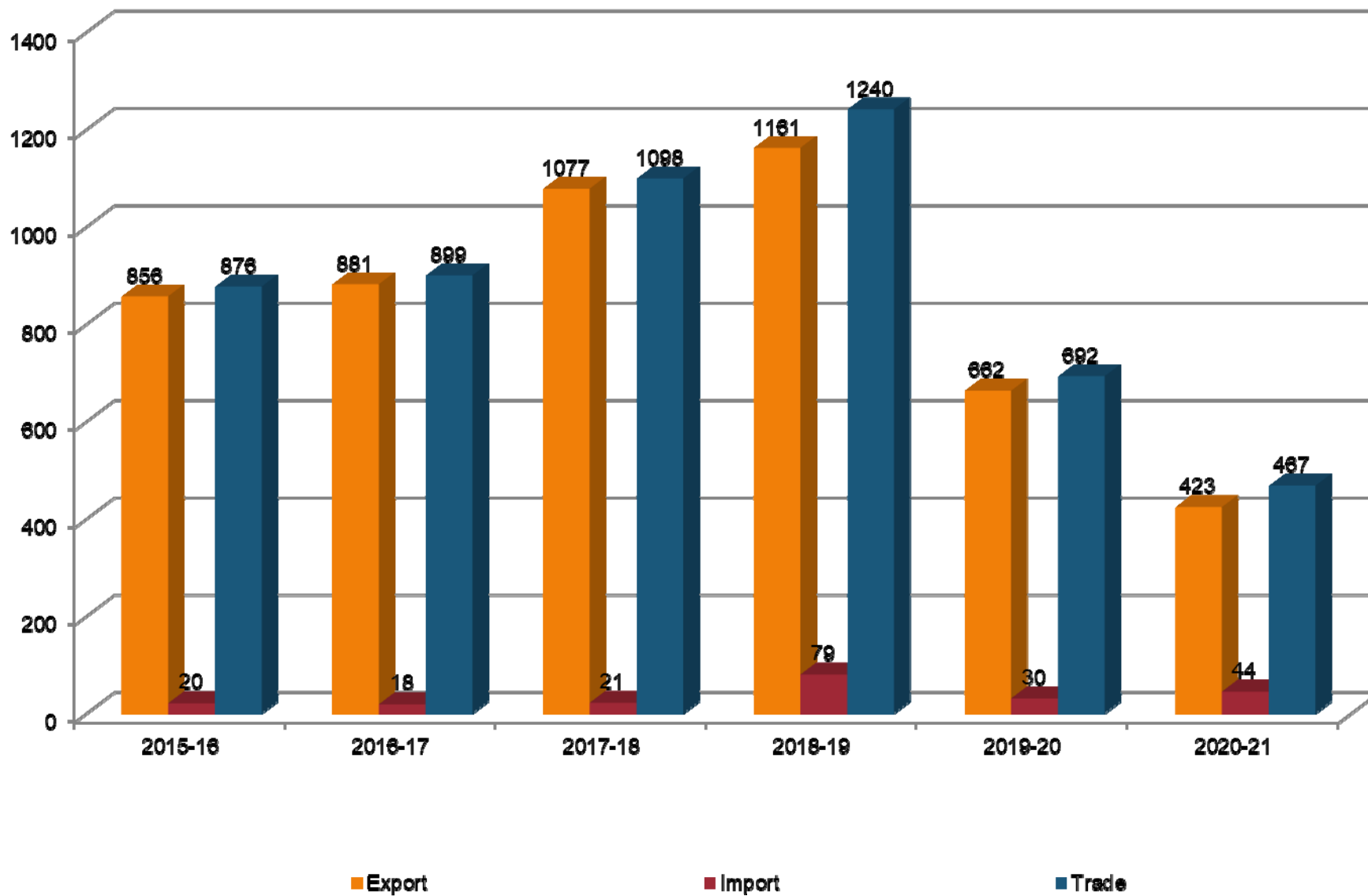
Background of IMCECPA

- Signed on 22 February 2021.
- First Trade Agreement with an African country.
- Entered into force on 01 April 2021
- Covers
 - Tariffs
 - Rules of Origin & Customs Cooperation
 - Trade in Services including MONP (115 sub sectors)
 - TBT & SPS
 - Dispute Settlement

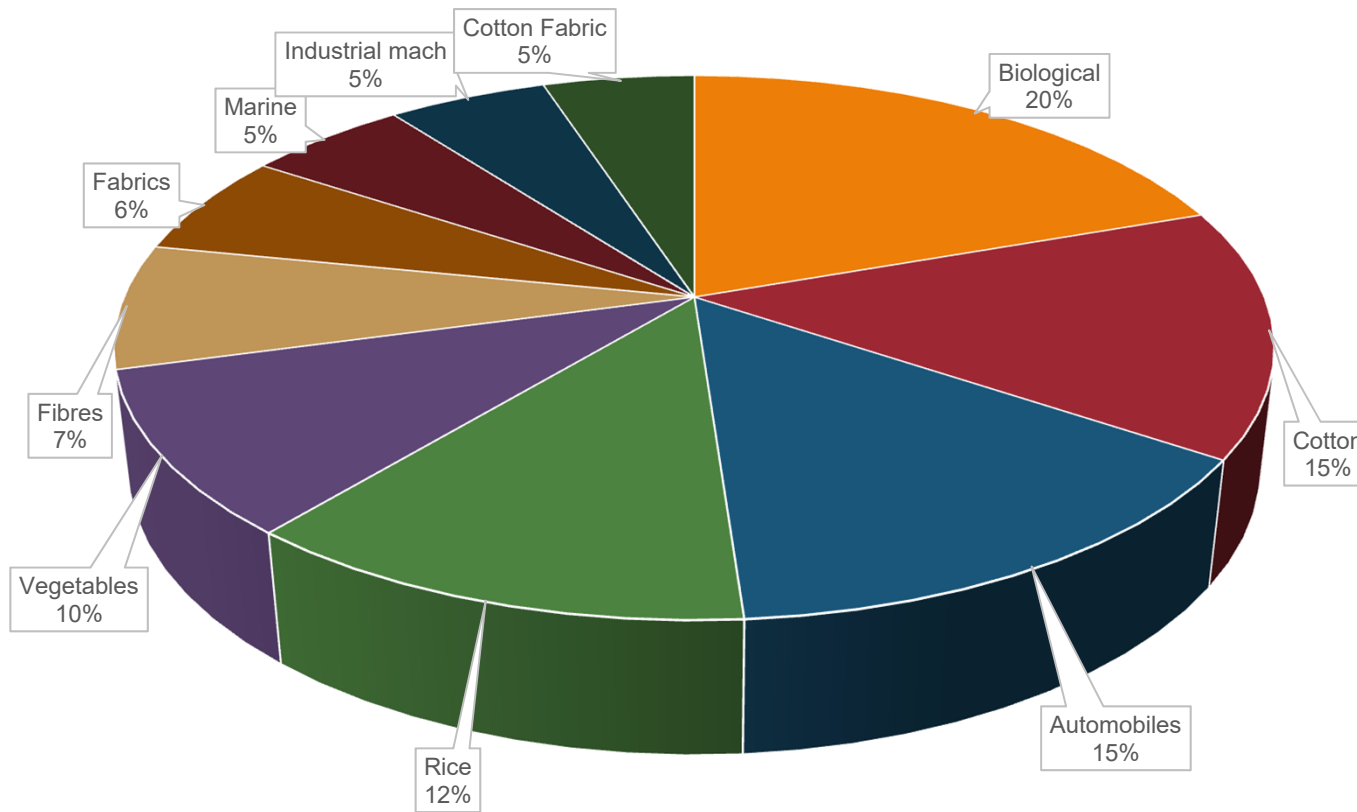
Objectives of IMCECPA

- Strengthen and enhance the trade and economic cooperation between the parties
- Liberalize and promote trade in goods in accordance with Article V of the General Agreement on Trade and tariffs
- Liberalize and promote trade in services in accordance with Article V of the General Agreement on Trade in Services, including promotion of mutual recognition of professions
- Improve the efficiency and competitiveness of the Parties manufacturing and services sectors and expand trade and investment between them, including joint exploitation of commercial and economic opportunities in Non-parties
- Explore new areas of economic cooperation and develop appropriate measures for closer economic cooperation between the parties
- Revitalize, enhance and reinforce the economic and social co-operation between the parties
- Build upon the parties' commitments at the World Trade Organization

India Mauritius Trade (In \$ Million)

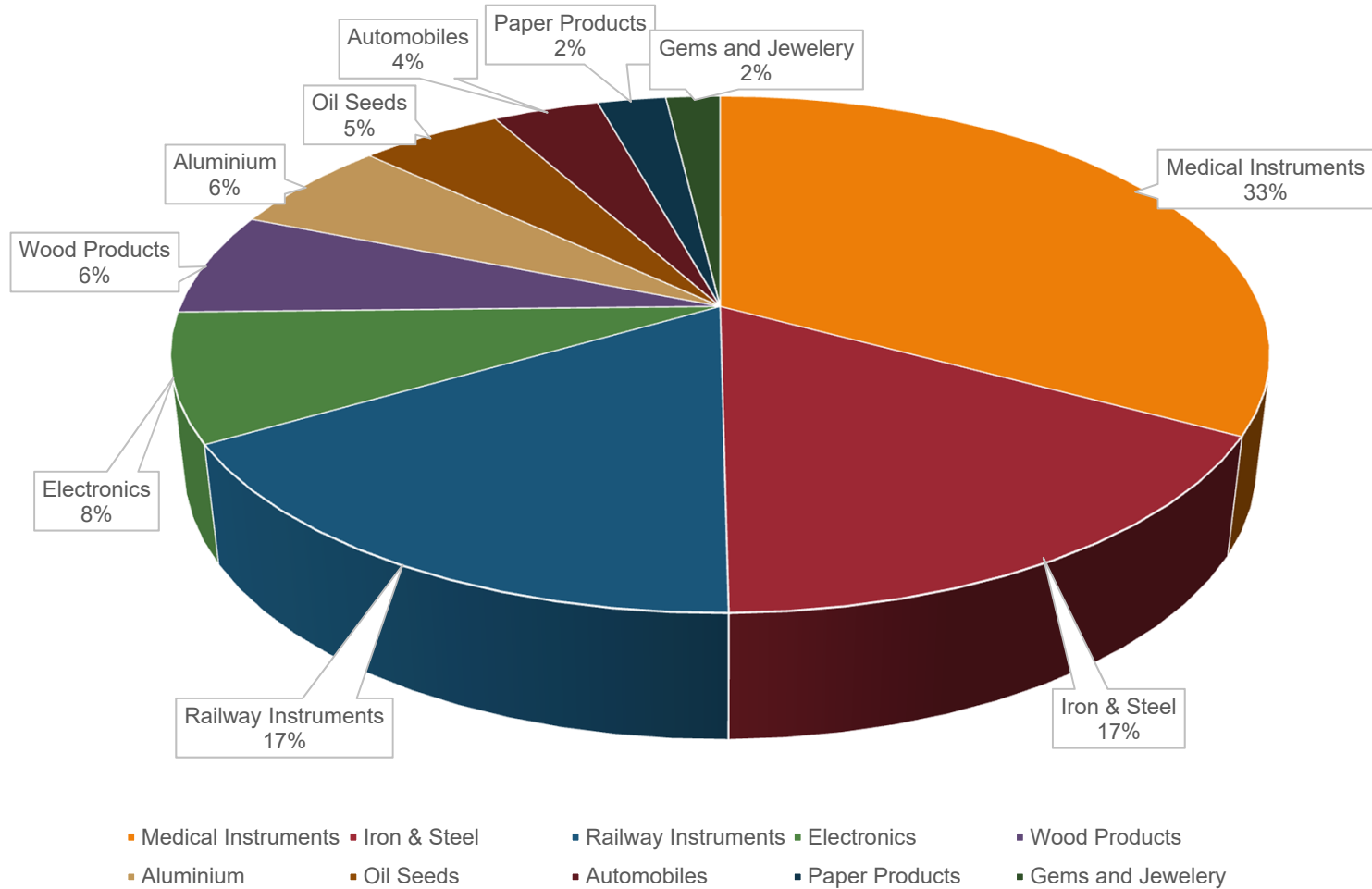


Top 10 Indian Exports to Mauritius

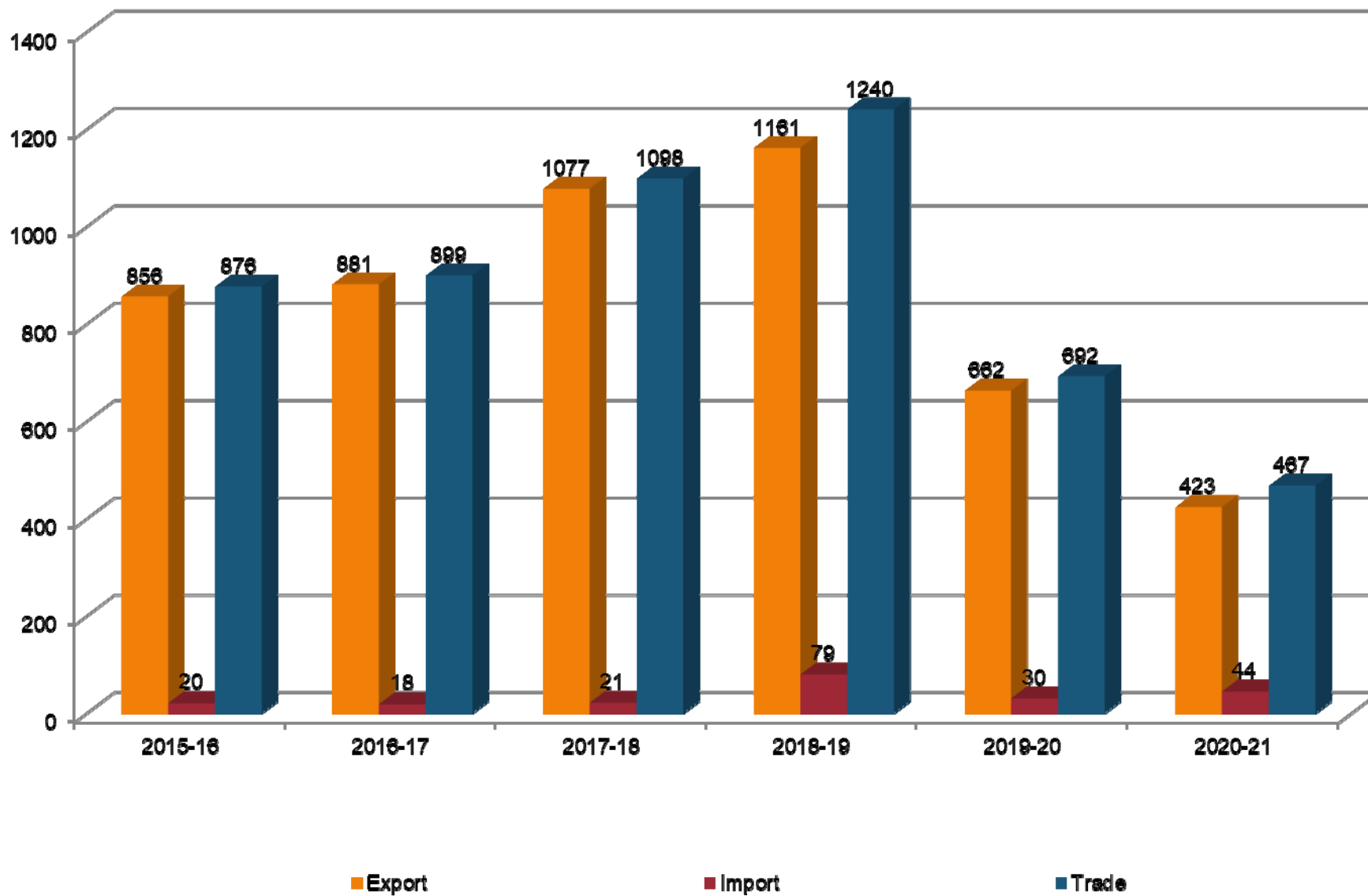


■ Biological ■ Cotton ■ Automobiles ■ Rice ■ Vegetables ■ Fibres ■ Fabrics ■ Marine ■ Industrial mach ■ Cotton Fabric

Top 10 Mauritian Exports to India



India Mauritius Trade (In \$ Million)



Key Developments circumscribing the CECPA

- Africa Continental FTA (AfCFTA) signed by 54 countries of the 55 Member African Union laying the foundation for negotiations (36 ratified till Feb, 2021)
 - Primarily on goods (including non tariff measures)
 - Expected to cover around 90% or higher thresholds
 - Only 81% rules of origin finalised
- Ongoing negotiations on a tripartite FTA (TFTA) between the 26 Members (only Libya and Eritrea have not signed) namely
 - COMESA (Common Market for Eastern and Southern Africa)
 - EAC (Eastern African Community)
 - SADC (Southern African Development Community)
- Mauritius is a part of both AfCFTA and TFTA

Mauritius's FTAs (from WTO database)

Mauritius's Partner	Dutiable Lines	Lines under Elimination	Lines under Reduction
COMESA 1	400	400	0
COMESA 2	400	0	400
EU	249	60	189
Indian Ocean Commission	400	400	0
Pakistan	32	17	15
SADC	398	398	0
Turkey	252	61	191
China	245	190	55
India CECPA	312	197	115

Tariff Asymmetry- 2018

S.No	Description of Mauritius's tariff schedule	Total Lines	% lines
1	Total Applied 2018 lines	6359	100%
2	Zero duty lines	5958	93.7%
3	5% duty (automotives)	6	0.1%
4	10% duty (spices, vegetable oils, plastics, wood products, auto components)	38	0.6%
5	15% duty (processed food, wines, paints, toiletries, soaps, plastics, wood/ paper products, made ups, glass, iron & steel, aluminium, furniture etc)	257	4.0%
6	30% duty (black tea, spirits, leather products, paper products, lamps, auto components, furniture)	100	1.6%
7	Total Dutiable lines	401	6.3%
S.No	Description	Mauritius	India
1	Average applied duty	1.1%	14.8%
2	% of zero duty lines	93.7%	2.0%
3	Average bound rates	84.1%	48.5%
4	Binding coverage	20.0%	74.4%

Tariff Rate Quotas (TRQs) given by India

- Cut flowers
- Pineapples and litchies
- Vanilla
- Processed Tuna
- Speciality Sugar
- Beer
- Fruit Wine
- Rum
- Apparel

Tariff Rate Quotas (TRQs) given by Mauritius

- black tea
- spices
- beer other vodka, eau de vie,
- plastics
- paper rolls
- iron & steel
- seats for motor vehicles,
- computer tables
- furniture

Rules of Origin

- Wholly obtained – 6 criteria
- Value addition: option of both build up or build down
- Minimal operations – 16 criteria
- De-minimis (including WO)
 - 12.5% of value as general
 - 7% weight for textiles and clothing
- Product Specific Rules (PSR): includes WO, CC, CTH, CTSH, value addition, any combination of the same.
- Certificate of Origin: prescribed format or approved exporter. 17 agencies authorised by India (origin declaration to be implemented separately)
- Exporter obligation: submit minimum information, maintain documents for 5 years

Common Digital Platform (www.coo.dgft.gov.in)

Exporter

-- Files Online Application by selecting appropriate FTA and Agency. Submits documents online with digital payment.

Agency Officer

-- Officer processes it and takes necessary action (approval or deficiency). Digitally signed but with provision to take manual printout.

Agency Administrator

-- Add Local/Agency Officers

Administrator

-- Add Issuing Agencies
-- Add Various Trade Agreements
-- Add Various data related to rules of origin

Agricultural products

HS	DESCRIPTION	MFN	Mauritius Offer	PSR	
9023000	Black tea (fermented & partly fermented) < 3kg	30	15 tons@50%MOP (over 5 years)	WO	
9024000	Other black tea (fermented & other partly fermented) > 3kg	30	300 tons@0% (over 5 years)		
9041200	Pepper (Crushed or ground)	10	Immediate		
9042200	Fruits of the genus Capsicum or Pimenta (Crushed and grounded)	10	60 tons at 50% gradual MOP(over 5 years)		
9052000	Vanilla (Crushed or ground)	10	Immediate	CTSH	
9062000	Cinnamon (Crushed or ground)	10	5 tons at 50% gradual MOP (over 5 years)	WO	
9072000	Cloves (Crushed or ground)	10	1 ton at 50% gradual MOP (over 5 years)		
9081200	Nutmeg (Crushed or ground)	10	Immediate		
9082200	Mace (Crushed or ground)	10	Immediate		
9083200	Cardamom (Crushed or ground)	10	Immediate		
9092200	Seeds of Coriander (Crushed or ground)	10	Immediate		
9093200	Cumin, other than black (Crushed or ground)	10	Immediate		
9096200	Seeds of anise (Crushed or ground)	10	2.5 tons@50%MOP over 5 yrs		
9101200	Ginger (Crushed or ground)	10	8 tons @ 50% Gradual MOP (over 5 years)		
9103090	Turmeric (Crushed or ground)	10	150 tons @ 50% gradual MOP(over 5 years)		
9109190	Mixtures of spices (Crushed or ground)	10	10 tons @ 50% gradual MOP over 5 years		
9109910	Curry	10	25 tons @50% gradual MOP over 5 years		
9109999	Other Spices, other than curry, crushed or ground	10	60 tons @ 50% gradual MOP over 5 years		15

Processed Food

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
15089000	Ground nut oil, refined	10	Immediate	WO
15122900	Cotton-seed oil & fractions, refined	10	Immediate	
15131900	Coconut (Copra) oil and its fractions, refined	10	Immediate	
15132900	Palm kernel and babassu oil, refined	10	Immediate	
15141900	Other low erucic acid rape or colza oil, refined	10	Immediate	
15149900	Mustard and other rape or colza oil, refined	10	Immediate	
15152900	Maize (corn) oil & its fractions, refined	10	Immediate	
17011490	Other cane sugar, not for refining (speciality sugar)	80	5000 tons @ 50% MOP	CTSH or 40%
22029100	Non-alcoholic beer	15	2000 litres at 10% duty	WO
22030011	Beer in can, alcoholic strength < 9 degrees	15	200,000 Litres at 10% duty over 5 yrs	CC+35%
22041010	Champagne	15	Immediate	WO
22041090	Sparkling Wines (other than champagne)	15	GL over 5 years	
22042111	Fortified wine, by mixing spirits of cane, < 2 litre containers	15	GL over 5 years	
22042119	Other fortified wine, < 2 litre containers	15	GL over 5 years	
22042121	Other wine, grape must with fermentation by mixing spirits of cane, <330 ml cans	15	GL over 5 years	
22042129	Other wine, grape must with fermentation < 330 ml can	15	GL over 5 years	
22042191	Other wine, grape must with fermentation by mixing spirits of cane, >330 ml cans	15	GL over 5 years	
22042199	Other wine, grape must with fermentation > 330 ml can	15	GL over 5 years	
22042210	Other wine, by mixing spirits of cane, <2 L but < 10 L containers	15	GL over 5 years	
22042290	Other wine, without mixing spirits of cane, <2 L but < 10 L containers	15	GL over 5 years	
22042910	Other wine, in bulk for bottling purposes	15	GL over 5 years	
22042921	Fortified wine, by mixing spirits of cane, >2 Litre containers	15	GL over 5 years	
22042929	Other Fortified wine, >2 Litre containers	15	GL over 5 years	
22042991	Other wine, by mixing spirits of cane or cane products	15	GL over 5 years	
22042999	Other wine, without mixing spirits of cane or cane products	15	GL over 5 years	

Wines

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
22051010	Vermouth/ other wine of fresh grapes, as food supplements for general health < 2 litre containers	15	GL over 5 years	WO
22051090	Other Vermouth/ other wine of fresh grapes, < 2 litre containers	15	GL over 5 years	
22059010	Vermouth/ other wine of fresh grapes, in bulk for bottling> 2 litre ctg	15	GL over 5 years	
22059090	Other Vermouth/ other wine of fresh grapes, > 2 litre ctg	15	GL over 5 years	
22060010	Fruit wine	15	GL over 5 years	CC+35% VA
22060021	Fortified fruit wine by mixing spirits of cane or cane products	15	GL over 5 years	
22060029	Other fortified fruit wine	15	GL over 5 years	
22060031	Shandy in can	15	GL over 5 years	
22060039	Shandy, other than in can	15	GL over 5 years	
22060041	Beer, other than malt, alcohol strength < 9 degrees , in can	15	GL over 5 years	
22060042	Beer, other than malt, alcohol strength < 9 degrees ,not in can	15	GL over 5 years	
22060043	Beer, other than malt, alcohol strength > 9 degrees , in can	15	GL over 5 years	
22060049	Beer, other than malt, alcohol strength > 9 degrees ,not in can	15	GL over 5 years	
22060051	Cider, perry, mead, in can	15	GL over 5 years	
22060059	Cider, perry, mead, not in can	15	GL over 5 years	
22060061	Made wine	15	GL over 5 years	
22060062	Fortified made wine, other than mixing spirits of cane	15	GL over 5 years	
22060063	Fortified made wine, by mixing spirits of cane	15	GL over 5 years	
22060071	Island wine	15	GL over 5 years	
22060072	Fortified Island wine, other than mixing spirits of cane	15	GL over 5 years	
22060073	Fortified Island wine bymixing spirits of cane	15	GL over 5 years	
22060081	Admixed wine	15	GL over 5 years	
22060082	Fortified admixed wine, other than mixing spirits of cane	15	GL over 5 years	
22060083	Fortified admixed wine by mixing spirits of cane	15	GL over 5 years	
22060091	Other fermented beverages, in cans	15	GL over 5 years	
22060099	Other fermented beverages, not in cans	15	GL over 5 years	17

Spirits

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
22071090	Other undenatured ethyl alcohol, >=80% strength, not for medicinal, perfumes, power alcohol, alcoholic beverages etc	15	GL over 5 years	CC + 35% VA
22072020	Denatured alcohol (heating and lighting)	15	GL over 5 years	
22072030	Denatured alcohol (power alcohol)	15	GL over 5 years	
22072090	Other denatured alcohol and spirits	15	GL over 5 years	
22082011	Cognac in bulk for bottling purposes	30	GL over 5 years	
22082019	Other cognac not in bulk for bottling purposes	30	GL over 5 years	
22082021	Brandy in bulk for bottling purposes	30	GL over 5 years	
22082022	Blended brandy obtained by mixing spirits of cane	30	GL over 5 years	
22082029	Other brandy	30	GL over 5 years	
22082090	Other Spirits distilled from grape wine or marc excluding cognac and brandy	30	GL over 5 years	
22083010	Whiskies in bulk for bottling purposes	30	GL over 5 years	
22083090	Whiskies not in bulk for bottling purposes	30	GL over 5 years	
22084010	Agricultural rum	30	GL over 5 years	
22084020	Island recipe rum	30	GL over 5 years	
22084030	Spirits obtained by redistilling alcohol obtained from molasses/sugarcane	30	GL over 5 years	
22084040	Spirits obtained by compounding/flavoring alcohol from molasses/ sugarcane	30	GL over 5 years	
22084090	Other spirits obtained by distilling fermented sugarcane	30	GL over 5 years	
22085011	Distilled gin obtained by mixing spirits of cane	30	GL over 5 years	
22085019	Other distilled gin	30	GL over 5 years	
22085021	London gin obtained by mixing spirits of cane	30	GL over 5 years	
22085029	Other London gin	30	GL over 5 years	
22085091	Other gin and geneva by mixing spirits of cane	30	GL over 5 years	
22085099	Other gin and geneva	30	1000 ltrs @ 50% MOP over 5 years	
22086090	Vodka other than from mash of cereals, potato or cane	30	2000 ltrs @ 50% MOP (over 5 yrs)	

Processed Food/ Minerals/ Chemicals

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
22087011	Liqueurs & cordials by mixing spirits of cane, in can	30	Immediate	CC + 35% VA
22087019	Liqueurs & cordials, by mixing spirits of cane, other than in can	30	Immediate	
22087090	Other liqueurs and cordials	30	Immediate	
22089012	Eau de vie from spirits of cane/ cane products	30	2000 lt @ 50% MOP over 5 years	
22089039	Tequila, other than in bulk for bottling	30	2500 litres @ 50% MOP (over 5yrs)	
22090010	Spirit vinegar	15	GL over 5 years	
22090090	Other vinegar	15	GL over 5 years	
23091000	Dog or cat food, put up for retail sale	15	50 tons @ 50% MOP over 5 yrs	WO
23099020	Pet foods other than preparations for manufacture of animal feed	15	50 tons @ 50% MOP over 5yrs	
24011000	Unmanufactured tobacco, not stemmed/stripped	15	Immediate	WO
24012000	Unmanufactured tobacco, partly or wholly stemmed/stripped	15	Immediate	
24013000	Tobacco refuse	15	Immediate	
25010011	Refined common salt	15	Immediate	CTH or 35%
25010019	Other common salt	15	Immediate	
32089090	Other paints and varnishes (other than those based on polyesters, acrylic or vinyl polymers)	15	50 tons at 50% MOP over 10 years	CTH or 35% VA 19
33061000	Dentifrices	15	50 tons@0% over 5 years	
34011190	Other soaps for toilet use	15	50 tons @ 50% MOP over 5 yrs	
34012000	Soap, other than in form of bars, cakes,moulded pieces or shapes	15	50 tons at 50% mop over 5 yrs	
34013000	Organic surface-active products for washing skin, in liquid/cream, for retail sale	15	50 tons at 50% mop over 5 yrs	
34022090	Other surface active/washing/ cleaning preparations, not for anti microbial use	15	50 tons @50% mop over 5 yrs	
34060000	Candle, tapers and the like.	15	25 tons GL over 5 years	
36050000	Matches, other than pyrotechnic	15	50 tons @ 33% MOP over 5 years	

Plastics, Rubber, Leather

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
39172300	Tubes, pipes & hoses rigid of PVC	15	10 tons @ 50% MOP over 5 yrs	CTH or 35% VA
39172900	Tubes, pipes & hoses rigid of other plastics including straws of plastics	15	50 tons @ 50% MOP over 10 yrs	
39173100	Flexible tubes, pipes & hoses ; burst pressure >27.6MPa	15	10 tons @ 50% MOP over 5 yrs	
39173900	Other non-rigid tubes, pipes and hoses including straws of plastics	15	50 tons @ 50% MOP over 5 yrs	
39232110	Polyethylene carrier bags with handles, w/wo gussets (including vest type carrier bags)	30	100 tons @50% MOP over 5 yrs	
39232910	Polyethylene carrier bags without handles, w/wo gussets	30	150 tons @ 50% mop over 5 yrs	
39241000	Tableware and kitchenware of plastics (bowls, trays, cups, plates, chopsticks, knives, spoons etc)	15	200 tons@50% MOP over 5 yrs	
39249060	Plastic Tablecloth	10	Immediate	
39249090	Food containers & other household articles of plastics	15	Immediate	
39262020	Gloves of plastics	15	Immediate	
39264090	Statuettes & ornamental articles (other than for religious purposes) of plastics	10	Immediate	
40151900	Non surgical gloves, mittens and mitts of rubber	15	Immediate	CTH+ 35%
42021290	School satchels with outer surface of plastics or textile material.	30	GL from 30% to 15% over 5 years	CC or 35%VA
42021900	Trunks, suit-cases, vanity-cases, executive cases, brief-cases, school satchels and similar container, of vulcanised fibre or paperboard	30	GL from 30% to 15% over 5 years	
42022200	Handbags, whether or not with shoulder strap, including those without handle: with outer surface of sheeting of plastics or of textile materials	30	GL from 30% to 15% over 5 years	
42022900	Handbags, whether or not with shoulder strap, including those without handle: of vulcanised fibre or paperboard	30	GL from 30% to 15% over 5 years	

Leather, Wood & Veg materials

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
42023200	Articles of a kind normally carried in the pocket or in the handbag with outer surface of sheeting of plastics or of textile materials	30	GL from 30% to 15% over 5 years	CC or 35% VA
42023900	Articles of a kind normally carried in the pocket or in the handbag made of vulcanised fibre or paperboard	30	GL from 30% to 15% over 5 years	
42029290	Shopping bags of non woven polypropylene made out of petroleum based thermoplastic polymer material	30	GL from 30% to 15% over 5 years	
42029900	Other containers of leather, plastics, textile material, vulcanised fibre or paperboard	30	GL from 30% to 15% over 5 years	
44185000	Shingles and shakes of wood	10	Immediate	CTH or 35% VA
44186000	Posts and beams of wood	15	Immediate	
44191100	Bread boards, chopping boards of bamboo	15	Immediate	
44191200	Chopsticks of bamboo	15	Immediate	
44191900	Other tableware and kitchenware of bamboo	15	Immediate	
44199000	Tableware and kitchenware of wood (other than bamboo)	15	Immediate	
44201090	Statuettes and other ornaments of wood (other than for religious purposes)	10	Immediate	
44209000	Wood marquetry and inlaid wood, caskets & cases for jewellery or cutlery.	10	Immediate	
46019300	Plaits and similar material of rattan (apart from mats, matting and screens)	15	Immediate	CTH or 35% VA
46019400	Plaits and similar material (apart from mats, matting and screens) of vegetable material, apart from bamboo and rattan	15	Immediate	
46019900	Plaits and similar material (apart from mats, matting and screens) of other than vegetable material	15	Immediate	
46021100	Basketwork, wickerwork and other articles of bamboo	15	Immediate	
46021200	Basketwork, wickerwork and other articles of rattan	15	Immediate	
46021900	Basketwork, wickerwork and other articles of vegetable material (other than bamboo and rattan)	15	Immediate	
46029000	Basketwork, wickerwork and other articles of other than vegetable material	15	Immediate	

Paper and printed material

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
48182090	Handkerchiefs, cleansing or facial tissues & towels (other than baby wipes) of paper	30	100 tons @50% MOP over 5 yrs	CTH or 35% VA
48189010	Bedsheets and similar household, sanitary and hospital articles of paper pulp, paper, cellulose wadding or webs of cellulose fibre in rolls of a width >15 cm	30	75 tons @ 50% MOP over 5 yrs	
48201000	Registers, account books, note order books, receipt books, letter pads, memorandum pads, diaries and similar articles of paper or paperboard	15	20 tons @ 0% over 5 years	
48202000	Exercise books	15	15 tons@ 0% over 5 yrs	
48205000	Albums for samples or for collections	15	10 tons @ 50% MOP over 5 yrs	
48209000	Blotting pads and other articles of stationery of paper/ paperboard	15	10 tons @ 50% MOP over 5 yrs	
48236100	Trays, dishes, plates, cups and the like, of bamboo	30	1 ton @ 50% MOP over 5 yrs	
48239099	Other articles of paper, paperboard, cellulose wadding or webs of cellulose fibres	30	50 tons@ 50% MOP over 5 yrs	
49090000	Printed or illustrated postcards;	15	Reduction to 12.5% over 5 yrs	

Madeups

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
63021000	- Bed linen, knitted or crocheted	15	50% MOP over 5 yrs	CTH or 40% VA
63022100	Other bed linen, printed of cotton	15	50% MOP over 5 yrs	
63022200	Other bed linen, printed of man-made fibres	15	50% MOP over 5 yrs	
63022900	Other bed linen, printed of other textile materials	15	50% MOP over 5 yrs	
63023100	Other bed linen of cotton	15	50% MOP over 5 yrs	
63023200	Other bed linen of man-made fibres	15	50% MOP over 5 yrs	
63023900	Other bed linen of other textile materials	15	50% MOP over 5 yrs	
63024000	- Table linen, knitted or crocheted	15	5 tons @ 33 % MOP over 5 years	
63025100	Other table linen of cotton	15	GL over 5 years	
63025300	Other table linen of man-made fibres	15	GL over 5 years	
63025900	Other table linen of other textile materials	15	5 tons @ 33 % MOP over 5 years	
63026000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	60 tons @ MOP 33% over 5 years	
63029100	Toilet linen and kitchen linen, other than terry towelling, of cotton	15	15 tons @ MOP 33% over 5 years	
63029300	Toilet linen and kitchen linen, other than terry towelling, of man-made fibres	15	GL over 5 years	
63029900	Toilet linen and kitchen linen, other than terry towelling, of other textile materials	15	25 tons GL over 5 years	
63031200	Curtains/interior blinds/ bed valances, knitted or crocheted of synthetic fibres	15	Immediate	CTH + 35% VA
63031900	Curtains/interior blinds/ bed valances, knitted or crocheted of other textile materials	15	Immediate	
63039100	Curtains/interior blinds/ bed valances, other than knitted or crocheted of cotton	15	Immediate	
63039200	Curtains/interior blinds/ bed valances, other than knitted or crocheted of synthetic fibres	15	Immediate	
63039900	Curtains/interior blinds/ bed valances, other than knitted or crocheted of other textile materials	15	Immediate	
63041100	Bedspreads Knitted or crocheted	15	3 tons @ 33% MOP over 5 years	CTH or 40%
63041900	Bedspreads, not Knitted or crocheted	15	10 tons GL over 5 years	

Madeups, Umbrellas, Plaster/Stone/Cement

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
63042000	Bed nets	15	Immediate	CTH or 40% VA
63049190	Other furnishing articles (excluding bedspread, bednet, mosquito nets), knitted or crocheted	15	Immediate	
63049290	Other furnishing articles (excluding bedspread, bednet, mosquito nets), not knitted or crocheted of cotton	15	Immediate	
63049390	Other furnishing articles (excluding bedspread, bednet, mosquito nets), not knitted or crocheted of synthetic fibres	15	Immediate	
63049990	Other furnishing articles (excluding bedspread, bednet, mosquito nets), not knitted or crocheted of other textiles material	15	Immediate	
66011000	Garden or similar umbrellas	15	GL over 5 years	CTH or 35% VA
66019100	Umrellas (other than garden) having a telescopic shaft	15	Immediate	
66019900	Umbrellas (other than garden) without telescopic shaft	15	Immediate	
67021090	Plastic artificial flowers/foilage/fruits, other than unassembled parts	15	Immediate	CTH or 35%
67029090	Plastic artificial flowers/foilage/fruits, other than unassembled parts, of material other than plastics	15	Immediate	
68099090	Articles (other than Boards, sheets, panels, tiles) of plaster	15	Immediate	CTH or 35% VA
68101100	Building blocks and bricks of cement/concrete/ artificial stone	15	Immediate	
68101900	Tiles/flagstones of cement/concrete/ artificial stone	15	Immediate	
68109100	Prefabricated structural components of cement/concrete/artificial stone for building or civil engineering	15	Immediate	
68109990	Other articles of cement/concrete/artificial stone	15	Immediate	

Glass, Iron & Steel

HS	DESCRIPTION	MFN	Mauritius Offer	PSR	
70071910	Toughened (tempered) safety glass, other than for vehicles, in sheets	15	Immediate	CTH or 35% VA	
70071990	Toughened (tempered) safety glass, other than for vehicles, other than in sheets	15	Immediate		
70072910	Laminated safety glass, other than for vehicles, in sheets	15	Immediate		
70072990	Laminated safety glass, other than for vehicles, other than in sheets	15	Immediate		
70080000	Multiple-walled insulating units of glass	15	Immediate		
70140000	Signalling glassware and optical elements of glass not optically worked	30	Immediate		
70189090	Glass eyes other than prosthetic, statuettes and other ornaments of lampworked glass	10	Immediate		
70200090	Other articles of glass	15	Immediate		
72131020	Iron/ non alloy steel bars and rods, hot-rolled, in irregularly wound coils, containing indentions, circular cross-section > 6mm dia	10	10 000 tons @ 0%	CTH + 40% VA	
72142020	Other bars and rods of iron or non-alloy steel, hot rolled, containing indentations, circular cross-section > 6 mm dia	10	Immediate		
72162110	iron/ non alloy steel L section, hot rolled, height < 80mm, galvanised	15	50 TONS @ MOP 50% over 10 years		
72163110	iron/ non alloy steel U section, hot rolled, height > 80mm, galvanised	15	GL over 5 years		
72163190	iron/ non alloy steel U section, hot rolled, height > 80mm, non- galvanised	15	GL over 5 years		
72163210	iron/ non alloy steel I section, hot rolled, height > 80mm, galvanised	15	GL over 5 years		
72163290	iron/ non alloy steel I section, hot rolled, height > 80mm, non-galvanised	15	GL over 5 years		
72163310	iron/ non alloy steel H section, hot rolled, height > 80mm, galvanised	15	GL over 5 years		
72163390	iron/ non alloy steel H section, hot rolled, height > 80mm, non-galvanised	15	GL over 5 years		
72164010	iron/ non alloy steel L/T sections, hot rolled, height > 80mm, galvanised	15	GL over 5 years		
72164090	iron/ non alloy steel L/T sections, hot rolled, height > 80mm, non-galvanised	15	GL over 5 years		
72165010	Galvanised other angles, shapes and sections, iron/ non alloy steel, not further worked than hot-rolled, hot-drawn or extruded	15	GL over 5 years		
72166110	Galvanised angles, shapes and sections, cold-formed/finished obtained from flat rolled products	15	GL over 5 years		
72166910	Galvanised angles, shapes and sections, cold-formed/finished obtained from other than flat rolled products	15	GL over 5 years		25

Iron & Steel products

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
73065010	Galvanised tubes, pipes and hollow profiles welded, of circular cross-section, of other alloy steel	15	GL over 5 years	CTH or 35% VA
73065090	Other tubes, pipes and hollow profiles welded, of circular cross-section, of other alloy steel	15	GL over 5 years	
73066110	Galvanised Iron & steel tubes, pipes and hollow profiles of square or rectangular cross-section	15	200 tons@ 50% MOP over 5 yrs	
73066190	Non-galvanised tubes, pipes and hollow profiles of square or rectangular cross-section	15	200 tons@ 50% MOP over 5 yrs	
73069010	Other galvanised tubes, pipes and hollow profiles of iron & steel	15	200 tons@ 50% MOP over 5 yrs	
73069090	Other non- galvanised tubes, pipes and hollow profiles of iron & steel	15	200 tons@ GL over 10 yrs	
73231090	Iron and steel wool, pot scourers & scouring/polishing pads	15	50 tons at GL over 10 years	
73239190	Other table/kitchen/household articles of cast iron, not enamelled	15	2 tons GL over 10 years	
73239290	Other table/kitchen/household articles of cast iron, enamelled	15	10 tons at MOP 33% over 10 years	
73239390	Other Table, kitchen or other household articles and parts thereof of stainless steel	15	50 tons GL over 10 years	
73239490	Other Table, kitchen or other household articles and parts thereof of iron or steel, enamelled	15	10 Tons at GL over 10 years	
73239990	Table, kitchen or other household articles and parts thereof of other iron & steel	15	100 tons GL over 10 years	
74181090	Table, kitchen/household articles (other than for religious purposes), pot scourers, scouring/polishing pads of copper	15	10 Tons at MOP 33% over 10 years	CTH + 35%
76101000	Doors, windows and their frames and thresholds for doors of aluminium	15	GL at MOP 33% over 10 years	CTH + 26% VA
76151090	Pot scourers, scouring/polishing pads of aluminium	15	GL MOP 33% over 10 years	

Electrical Machinery

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
83100090	Other Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal,	15	1 ton GL over 10 years	CTH or 35%
85391000	Sealed beam lamp units	30	Immediate	CTH + 35% VA
85392110	Tungsten halogen lamps of an Energy Efficiency Index of 0.8 or more for non-directional lamps	30	Reduction from 30% to 15% over 5 yrs	
85392120	Tungsten halogen lamps of an Energy Efficiency Index of 1.2 or more for directional lamps	30	Reduction from 30% to 15% over 5 yrs	
85392190	Other tungsten halogen lamps	30	Reduction from 30% to 15% over 5 yrs	
85392210	Other filament lamps of power<200W, voltage >100V & Energy Efficiency Index >0.8	30	immediate	
85392220	Other filament lamps of power<200W, voltage >100V & Energy Efficiency Index >1.2	30	immediate	
85392290	Other filament lamps of power<200W, voltage >100V	30	immediate	
85392910	Other filament lamps of energy efficiency > 0.8 or more	30	immediate	
85392920	Other filament lamps of energy efficiency >1.2	30	immediate	
85392990	Other filament lamps	30	immediate	
85393990	Other discharge lamps, other than UV lamps	30	Reduction from 30% to 15% over 5 yrs	
85394100	Arc-lamps	30	immediate	
85394900	UV or infra-red lamps	30	immediate	

Automotives & components

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
87021091	New vehicles, with CI-IC engine, for the transport of ten or more persons, but not for public transport	10	immediate	CTH + 50% VA
87021099	Second-hand vehicles with CI-IC engine, for the transport of ten or more persons, but not for public transport	10	immediate	
87022091	New vehicles, with CI-IC engine & electric motor, for the transport of ten or more persons, but not for public transport	5	immediate	
87022099	Second-hand vehicles with CI-IC engine & electric motor, for the transport of ten or more persons, but not for public transport	5	immediate	
87023091	New vehicles, with SI-IC engine & electric motor, for the transport of ten or more persons, but not for public transport	5	immediate	
87023099	Second-hand vehicles with SI-IC engine & electric motor, for the transport of ten or more persons, but not for public transport	5	immediate	
87024091	New vehicles, with only electric motor, for the transport of ten or more persons, but not for public transport	5	immediate	
87024099	Second-hand vehicles with only electric motor, for the transport of ten or more persons, but not for public transport	5	immediate	
87029091	Other New vehicles, for the transport of ten or more persons, but not for public transport	10	immediate	
87029099	Other second-hand vehicles for the transport of ten or more persons, but not for public transport	10	immediate	
87071000	Bodies, for motor cars (HS 8703)	30	immediate	
87079090	Bodies of vehicles, other than motor cars and refrigerated lorries	30	immediate	
87089920	Canopy of motor vehicles (HS 8701-8705)	30	immediate	
94012090	Other seats for motor vehicles	30	5000 pieces @ 50% MOP(over 5 yrs)	

Furniture

HS	DESCRIPTION	MFN	Mauritius Offer	PSR	
94013000	Swivel seats with variable height adjustment	15	GL over 5 years	CTH + 35% VA	
94014000	Seats other than garden seats or camping	30	GL over 5 years		
94015200	Seats of bamboo	30	GL over 5 years		
94015300	Seats of rattan	30	GL over 5 years		
94015900	Seats of cane, osier or similar materials	30	750 pieces @ 50% MOP over 5 yrs		
94016100	Upholstered seats with wooden frames	30	9000 pieces @ 50% MOP over 5 yrs		
94016900	Non-upholstered seats with wooden frames	30	immediate		
94017100	Upholstered seats with metal frames	30	750 pieces @ 50% MOP over 5 yrs		
94017900	Non-upholstered seats with metal frames	30	30000 pieces @ 50% MOP over 5 yrs		
94018090	Other seats	30	48000 pieces @ 50% MOP over 5 yrs		
94019000	Parts of seats	30	500 tons @ 50% MOP over 5 yrs		
94031090	Other metal furniture used in offices	30	120 tons @ 50% MOP over 5 yrs		
94032010	Small hanging food safes, small hanging medicine or toilet wall cabinets of metal, other than for office	15	3 Tons at MOP 50% over 10 years		
94032050	Desk and computer tables of metal, other than for office	15	10 Tons at MOP 50% over 10 years		
94032090	Other metal furniture, not for office	30	1600 tons @ 50% MOP over 5 yrs		
94033090	Other wooden furniture for office	30	500 tons at @ 50% MOP over 5 yrs		
94034000	Wooden furniture of a kind used in kitchen	30	1000 pieces @ 50% MOP over 5 yrs		29
94035000	Wooden furniture of a kind used in bedroom	30	7000 pieces @ 50% MOP over 5 yrs		

Furniture/ Lighting/ Sports Goods

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
94036010	Small hanging food safes, small hanging medicine or toilet wall cabinets of wood	15	MOP 50% over 10 years	CTH + 35% VA
94036090	Other wooden furniture in knocked down condition	30	Reduction from 30% to 15% over 5 yrs	
94037090	Other furniture of plastic	30	200 tons @ 50% MOP over 5 years	
94038290	Other (apart from play pens) furniture of bamboo	30	immediate	
94038390	Other (apart from play pens) furniture of rattan	30	immediate	
94038990	Other (apart from play pens) Furniture of other material	30	immediate	
94039000	Parts of furniture	30	immediate	
94041000	Mattress supports	30	immediate	
94042190	Other (other than anti-decubitus) mattresses of cellular rubber or plastics	30	immediate	
94042990	Other (apart from anti-decubitus) mattresses of other materials	30	immediate	
94049090	Other articles of bedding	15	immediate	
94051090	Other Chandeliers and other electric ceiling or wall lighting fittings	15	immediate	
94052090	Other Electric table, desk, bedside or floor standing lamps	15	Reduction to 12.5% over 5 years	
94054090	Other electric lamps and lighting fittings	15	GL over 10 years	
94059190	Other parts of lamps or lighting fittings of glass	15	immediate	
94059290	Other parts of lamps or lighting fittings of plastic	15	immediate	
94059990	Other parts of lamp or lighting fittings of other materials	15	immediate	
95043019	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment in CKD condition	15	immediate	CTH or 30% VA
95043099	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment , not in CKD condition	30	immediate	
95049020	Casino tables, croupier's rakes, poker chips, roulette tables	30	immediate	
95069910	Swimming pools	15	GL over 5 years	

Miscellaneous

HS	DESCRIPTION	MFN	Mauritius Offer	PSR
96034000	Paint, distemper, varnish or similar brushes	15	immediate	CTH or 35% VA
96039000	Hand operated mechanical floor sweepers, mops, feather dusters, squeegees etc	15	immediate	
96131000	Pocket lighters, gas fuelled, non-refillable	15	immediate	
96132000	Pocket lighters, gas fuelled, refillable	15	immediate	
96138000	Other lighters	15	immediate	
96139000	Parts of cigarette lighters and other lighters	15	immediate	
96140000	Smoking pipes (including pipe bowls) & cigar or cigarette holders	15	immediate	

Services gains for India

- **Quota on mode 4** for various services relating to professional services and CRS has been removed.
- **CRS at two digit level** on reciprocal basis. First time offered by Mauritius.
- Offered **Yoga services** as per the latest CPC 2.1 (CPC 92912)
- A separate category of **Indian System of Medicine under Health Services.**
- Expanded the scope of ICT beyond Specialist, Manager and Executives.
- **Annex on MoNP** rather than a separate Chapter on MoNP. This way we may not have linkage issues of Mode 4/MoNP offers with the Chapter on TIS.
- Dispute Settlement will apply to the Annex on MoNP.

Any queries can be sent at

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THANK YOU