CONCESSIONS GRANTED BY

ISLAMIC REPUBLIC OF IRAN

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| Tariff Item Number | Description of product | Customs Duty | | |
|-----------------------|-----------------------------------------------------------------------------------------------|----------------------|------------------------------------|---------|
| | | Base Rate of Duty | GSTP Concession Rate of Duty | Remarks |
| 09.02 | Tea (Bulk) | 20% | 15%* | |
| 09.02 | Tea (Bulk) | 20% | 16.5% | |
| 10.06 | Rice | 5% | 0% | |
| 40.01 | Natural rubber | 5% | 4% | |
| 41.01 | Wet Blue | 10% | 9%** | |
| 57.03 | Jute | 0% | 0%* binding | |
| 57.04 | Coconut fibres | 5% | 4% | |
| 57.06 | Jute, yarn, and Twin | 10% | 5%* | |
| 57.10 | Jute Woven Fabric | 10% | 5%* | |
| 82.03 | Hand Tools | 10% | 5% | |
| 83.01 | Padlocks | 40% | 35% | |
| 84.19 B | Packing and wrapping machinery other than for sealing plastic material and sewing bags. | 10% | 8% | |
| 8901B | Sport Ships | 15% | 13.5% | |

* Concessions granted exclusively to least developed countries participants ** Margin of Preference 10%