

Product	Type of Restriction	Excise tax	Not significant	Legal and negotiable	Any article imported into India is subject to an "additional" duty equal to the excise duty levied on a like article if produced in India, or, if the like article is not produced in India, on the class of articles to which the imported article belongs, and where such duty is leviable at varying rates, the highest duty shall apply to the imported article. Exception rates granted to domestically produced items manufactured under certain conditions or for a certain use are discriminatory against imported items.	Remarks
Tobacco and tobacco products; salt; petroleum products; vegetable oils and fats; pigments, colors, paints, enamels, varnishes, blacks, and cellulose lacquers; soda ash; caustic soda; sodium silicate and glycerin; synthetic organic dyestuffs; organic luminophores; patent medicines; cosmetics and toilet preparations not containing alcohol or narcotics; nitric, hydrochloric and sulphuric acids; compressed, liquified, or solidified gases; soap; plastics; organic surface-acting agents; cellophane; tires and certain other rubber products; plywood and paperboard; paper; cotton twist, yarn, and thread; rayon and synthetic fibers and yarn; woolen yarn; cotton, woolen, silk, and synthetic fabrics; jute manufactures; cement; glass and glassware; asbestos cement products; silver; iron in crude form; steel ingots; copper and copper alloys; iron and steel products; zinc; aluminum and products; lead; tin plate and tinmed sheets; internal combustion engines; refrigerating equipment; electric motors; batteries; lighting bulbs and tubes; electric fans; wirelcoas receiving sets; motor vehicles; cycles and parts; footwear; cinematograph films; record players, watches; and mechanical lighters.			Not significant	Legal, but not negotiable	Patent and proprietary medicines what be analyzed, registered and certified. Other con-	
<u>Health, Sanitary and Safety Restrictions</u>						
Pharmaceuticals, medicines	Health regulations		Not significant	Legal, but not negotiable		