

Report on Exports, Imports and Revenue Losses in Probable (Digitizable) E- Commerce products: 2000-2016

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Abstract: Four countries: India, Australia, Indonesia and Peru have been chosen for throwing light on the level of Imports and Revenue loss calculation under the SITC Revision III in order to compare and find out similarities and differences with India. Probable E commerce products have been chosen for this purpose.

E commerce products have been one of the most sought ways for trading all the goods from any part of the country in a fraction of second. This helps in transacting faster, easier and cheaper than any other mode of trade.

The study involves four countries belonging to developed, developing and LDC's. The analysis is based on the list of digitizable goods. The list prepared is based on the nomenclature of the SITC Revision III.

I. INTRODUCTION

Economic liberalization in India started in 1991, with the aim to make the economy more market oriented giving greater role to private and foreign investors in it. It led to economic growth but the policy was opposed by many as they argued that all this was leading to poverty, inequality and economic degradation in the Indian economy. Before the implementation of the Liberalization policy, the Indian economy was near bankruptcy and so globalization had to be brought in to lift up the debt of the country. Foreign Direct Investment was promoted; privatization of the inefficient corporations was initiated. (Sharma, 2018)

In 1998, IT sector allowed zero imports which led to the seizer in investment from the companies in India. This was called the 'Surge in Imports' in India. The idea behind the surge was that only fair competition would lead to higher investment. On one side the investment in the IT sector stopped while on the other, there was a drop in the manufacturing industries in India.

India's experience in the IT sector has been very bad. When tariffs were reduced, non tariff measures should have been reduced simultaneously but because this did not happen, developed countries benefited from this step. The decision came out to be the 'Double Edged sword' for India.

The Agreements that India signed led to a wipe out of the entire electronic base from India. 'Hollowing out' was prevalent in India where it seemed that the picture of India is improving when looked at the outside but from the inside the economy was completely rotten.

All this was leading to:

- Revenue loss to India wherein Imports were used to cover for the products that couldn't be produced in India which was leading to a creation of employment as well as income for other nations like China in the Dumping Case.
- Production data collection was "criminally slow".

1.1 OBJECTIVES

1. To find out the significance of probable E commerce products in India compared to Australia, Indonesia and Peru.
2. To calculate revenue losses in the year 2016 for India and compare it with revenue losses accruing to the other three countries.

1.2 LIMITATIONS

Revenue Losses could only be calculated for the year 2016 due to unavailability of Data on Gross exports and Imports for the year 2017. 2016 is the recent year for comparison taken to deliberate out conclusions related to Revenue losses for all the countries.

II. METHODOLOGY AND ANALYSIS

The topic was chosen to compare and calculate the figures for Revenue loss to India to know its current status based on the Exports and Imports figures from WTO. These figures are compiled taking in consideration only the Probable E commerce products to and from India.

This study analyses data acquired from World Integrated Trade Solutions (WITS) website.

Data of a cluster of four countries was collected from WITS.

Developed Country: Australia

Developing countries: Indonesia, India and Peru

Australia, Indonesia and Peru have been selected because of the close cultural and commercial ties they hold with India. The main exports of India to these countries are also similar. They comprise of mainly refined petroleum products, commercial vehicles, steel products and agricultural produce. Indonesia has proven to be the largest trading partner in the ASEAN region for India. (Ministry of External Affairs)

Quantitative analysis, Tabular and Graphical presentation were adopted

The analysis is based on the list of digitisable goods which include cinematograph film; books, pamphlets, maps; newspapers, journals and periodicals; postcards, personal greeting message or announcement cards; other printed matter; video games; computer software; musical records, tapes and other sound or similar recordings; and other recorded media. The list is based on the nomenclature of the Standard International Trade Classification (SITC), Revision III.

The data is collected from World Integrated Trade Solution (WITS). In the data, the gross imports and exports of the above mentioned countries are obtained in consideration of the listed digitisable goods in SITC Revision III list.

Length of the data for each country based on the product codes is devised and categorized according to the digits. All the codes have been reduced to three digits using the length since a three digit product code is said to be the original code of a product and its subparts gets divided into four, five and six digit product codes depending on how related the product is.

Once all the three digits are filtered for each country, they are matched up with the codes 883, 892, 844 and 894 which are given codes for E commerce products, to devise out the 'Potential' for that product based on its three digit product code, of whether it is an E commerce product or not. This way all the E commerce products are charted out for each of the four countries. This was done using the VLOOKUP function in MS- Excel.

Using PIVOT table in MS- Excel, the compiled data was created to show gross Exports and Imports for each country individually. The table was further used to identify:

Share of Potential Ecommerce products to the Total share of the country. This was done separately for Exports and Imports using the formula:

$\text{Total of potential E commerce Exports (Imports) / Total of a country's gross Exports (Imports)}$

This was done to estimate as to how much of a country's gross exports are dominated by Potential E commerce products.

To know the importance of a country or to say how much it affects the global market trade, Share of that country's E commerce products to the total of E commerce products was deduced. This was done using the formula:

$\text{Country's E commerce Exports (Imports) / All countries (World) E commerce Exports (Imports)}$

The data compiled for each of the country was filtered to get data on Gross Import figures for each category of potential Ecommerce products and was incorporated in a table alongside the MFN tariff rates on these E commerce products for the year 2016.

In the table for each country the revenue to Government of that country was calculated with those MFN rates if they had been applied on Imports. This figure equaled to the loss to the country with the E commerce products with no tariff on Imports applied. An overall table was thus compiled for each country incorporating the total loss on Imports with the no tariff regime or with the introduction of E commerce.

2.1 Overall analysis of Exports and Imports for India, Indonesia, Australia and Peru

Table 1 Exports of Digitizable goods under SITC Revision III (in Billion US \$)

COUNTRY	2000	2005	2010	2015	2016	2017
Australia	0.44	0.79	0.54	0.46	0.52	0
India	0.49	0.63	0.44	0.56	0.56	0.40
Indonesia	0.76	0.65	0.68	0.82	0.80	0.81
Peru	0.02	0.074	0.07	0.06	0.06	0.02

Source: Comtrade, WITS

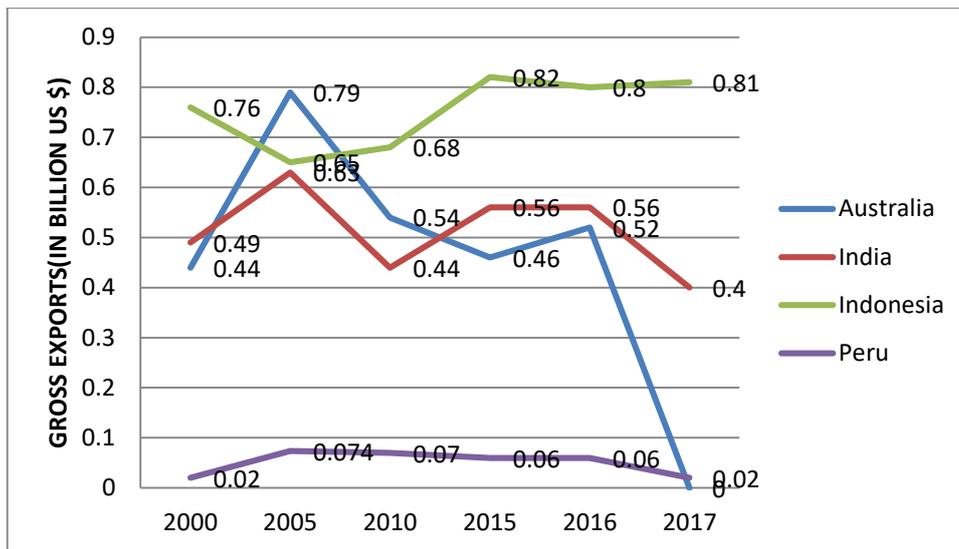


Figure 1 Country wise Gross Exports (in Billion US \$)

Table 1 (Comtrade, 2016) and Figure 1 give the individual trade values of gross exports of the mentioned countries from 2000 to 2017 with Average value. Australia’s exports have shown a rise and fall trend while Indonesia’s gross exports indicate a fall initially but have risen after. For India and Peru the values have been stable however in Peru, the gross exports are very less.

Table 2 Imports of Digitizable goods under SITC Revision III(in Billion US \$)

COUNTRY	2000	2005	2010	2015	2016	2017
Australia	2.13	3.19	2.78	2.36	2.30	0
India	0.63	1.60	0.82	0.79	0.69	0.56
Indonesia	0.10	0.19	0.38	0.47	0.51	0.57
Peru	0.09	0.20	0.24	0.34	0.32	0.15

Source: Comtrade, WITS

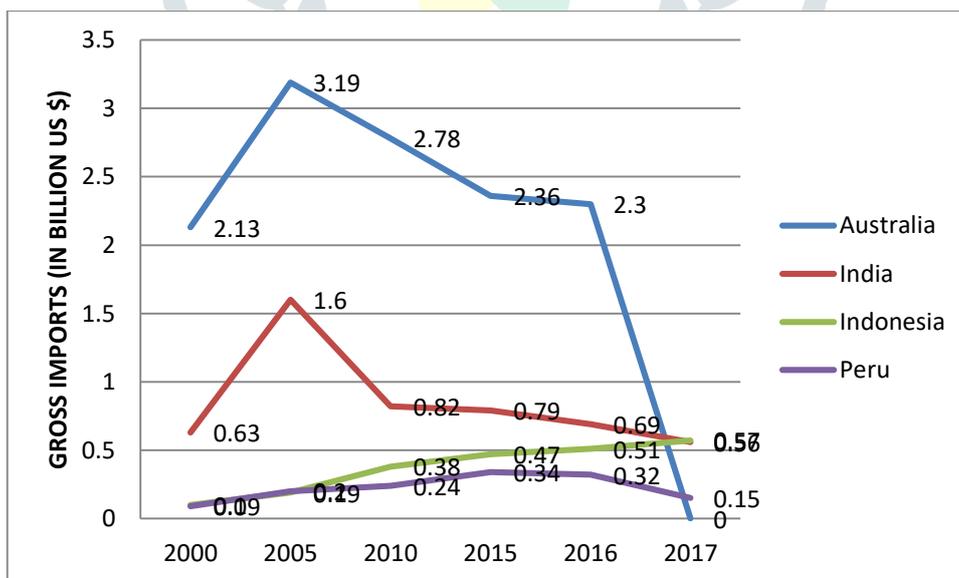


Figure 2 Country Wise Gross Imports (in Billion US \$)

Table 2 (Comtrade, 2016) and Figure 2 show the individual trade values on an average basis of gross imports of the mentioned countries from 2000- 2017. Highest values for imports have been for Australia till 2016, although they have shown a rise initially but later on fell. India also shows a similar trend in values like Australia. For Indonesia, there has been a rise in the values of imports each year. Peru’s imports show a rise and fall trend. In 2017, the value of imports has fallen to approximately half the level in 2016.

2.2 INDIA

Table 3 Share for Potential E-commerce products in India (%)

	2000	2005	2010	2015	2016	2017	Average
Gross Exports	1.16	0.64	0.20	0.22	0.22	0.19	0.28
Gross Imports	1.20	1.14	0.24	0.21	0.20	0.17	0.32
Average	1.18	0.93	0.22	0.21	0.21	0.18	0.30

Source: Comtrade, WITS

Table 3 (Comtrade, 2016) shows the share of potential E-commerce products as a part of the total of gross exports and imports of India for the period 2000-2017. The share for both, gross exports and imports has fallen domestically.

Table 4 Shares of Potential E-commerce products for India in the World (%)

	2000	2005	2010	2015	2016	2017	Average
Gross Exports	0.45	0.42	0.38	0.51	0.52	0.79	0.48
Gross Imports	0.53	0.93	0.65	0.72	0.65	0.78	0.72
Average	0.49	0.69	0.52	0.62	0.59	0.78	0.61

Source: Comtrade, WITS

Table 4 (Comtrade, 2016) shows the share of potential E-commerce products in the gross exports and imports of India to the world for the period 2000-2017. It can be noted that the share of potential E-commerce products in Gross exports has risen for India in the world but the share of potential E-commerce products in gross imports for India in the world has fallen. The share of potential E-commerce products in the world for India is around 0.8 % which is not significant in the world market.

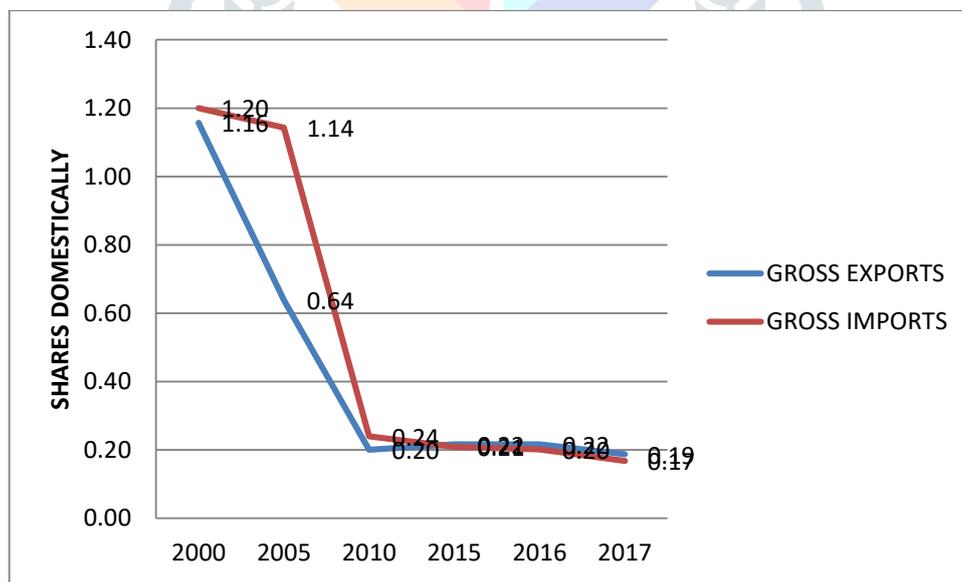


Figure 3 Probable E-commerce products of India: Share to Total

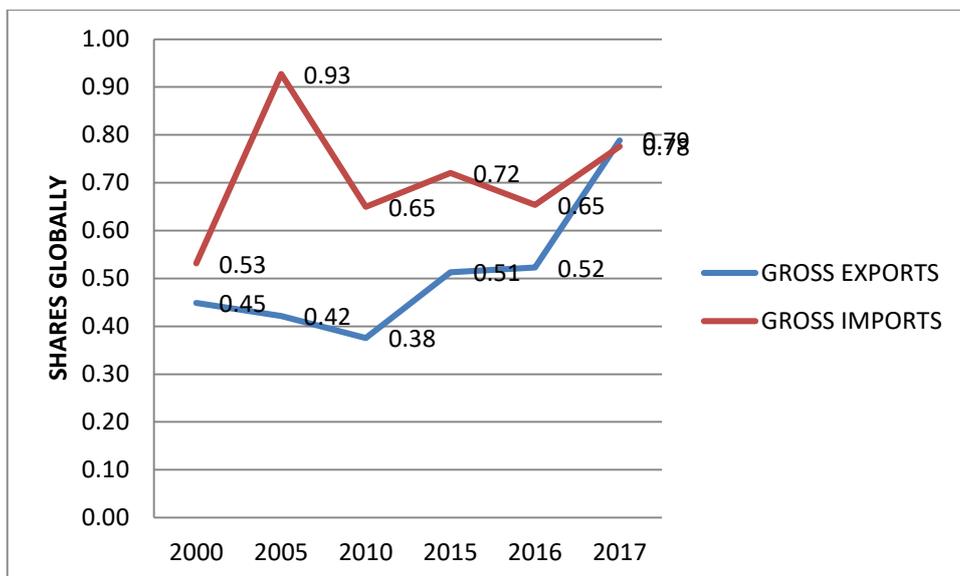


Figure 4 Probable E-commerce products of India: Share to World

Figure 3 and 4 showcase the values given by Table 3 and 4 (Comtrade, 2016) through trend lines for gross exports and gross imports both domestically and globally. It can be inferred clearly that the domestically the share of gross exports and imports for potential e-commerce products might be falling but in the world the share of gross exports for e-commerce products from India has risen.

Table 5 Revenue losses calculated under E-commerce trade for India for the year 2016

SITC Rev.3	Description	Imports 2016 (billion US\$)	MFN 2016 (%)	Govt. Revenue with 2016 MFN duty	E-Commerce Deal (new MFN at 0 duty)	Revenues at zero duty	Loss (billion US \$)
883	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUNDTRACK	47.4 (in '000 US \$)	10.0	4.7 (in '000 US \$)	0.0	0	-4.7 (in '000 US \$)
892	PRINTED MATTER	0.39	7.2	0.03	0.0	0	-0.03
894	BABY CARRIAGES, TOYS, GAMES AND SPORTING GOODS	0.54	10.9	0.06	0.0	0	-0.06
898	MUSICAL INSTRUMENTS AND PARTS AND ACCESSORIES THEREOF: RECORDS, TAPES AND OTHER SOUND OR SIMILAR RECORDING (EXCLUDING GOODS OF GROUPS 763, 882, AND 883)	1.67	9.7	0.16	0.0	0	-0.16
Total Imports		2.61	9.3	0.24	0.0	0.0	-0.24

Source: Comtrade, WITS

Table 5 (Comtrade, 2016) gives the revenue loss for India under the E-commerce Trade of the products listed under the SITC Revision 3 for the year 2016. The highest loss for India of 0.16 billion US\$ is in the musical instruments and parts and accessories thereof: records, tapes and other sound or similar recording (excluding goods of groups 763, 882, AND 883) sector coded as 898 under SITC Revision 3 list. The total revenue lost to India is of 0.24 billion US\$.

2.3 AUSTRALIA

Table 6 Shares of Potential E commerce products in Australia domestically (%)

	2000	2005	2010	2015	2016	Average
Gross Exports	0.70	0.75	0.26	0.25	0.28	0.37
Gross Imports	2.98	2.56	1.41	1.20	1.24	1.65
Average	1.91	1.73	0.81	0.74	0.76	1.01

Source: Comtrade, WITS

Table 6 (Comtrade, 2016) shows the share of potential E commerce products as a part of the total of gross exports and imports of Australia for the period 2000-2017. The share for both, gross exports and imports has fallen domestically.

Table 7 Shares for Australia in the world (%)

	2000	2005	2010	2015	2016	Average
Gross Exports	0.41	0.52	0.46	0.42	0.49	0.43
Gross Imports	1.78	1.84	2.20	2.13	2.16	1.80
Average	1.13	1.23	1.36	1.28	1.32	1.15

Source: Comtrade, WITS

Table 7 (Comtrade, 2016) shows the share of potential E-commerce products in the gross exports and imports of Australia to the world for the period 2000-2017. It can be noted that the share of potential E-commerce products in Gross exports and imports has risen for Australia in the world.

The share of potential E commerce products in the world for Australia is more than 2 % which is not much significant in the world market of the potential e- commerce products.

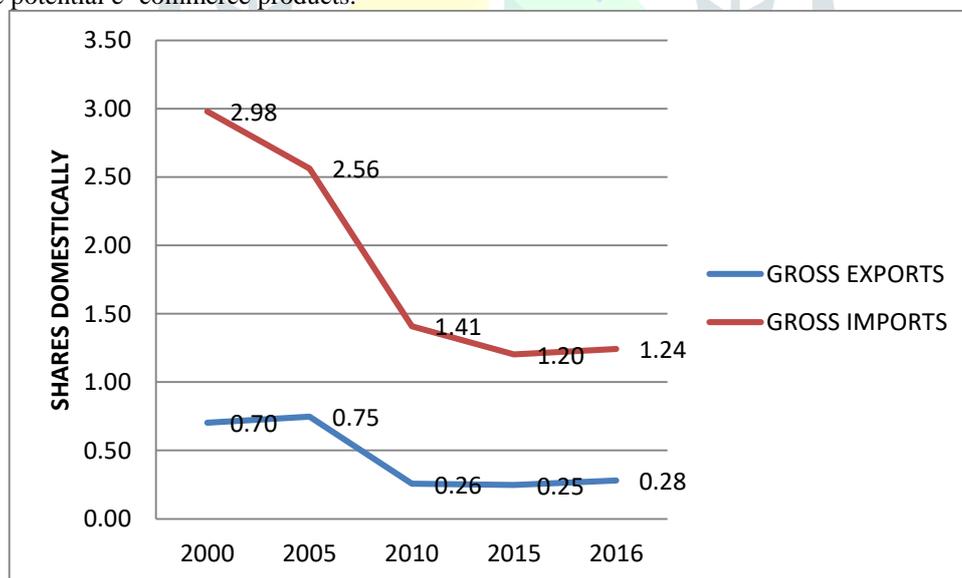


Figure 5 Probable E commerce products of Australia: Share to Total

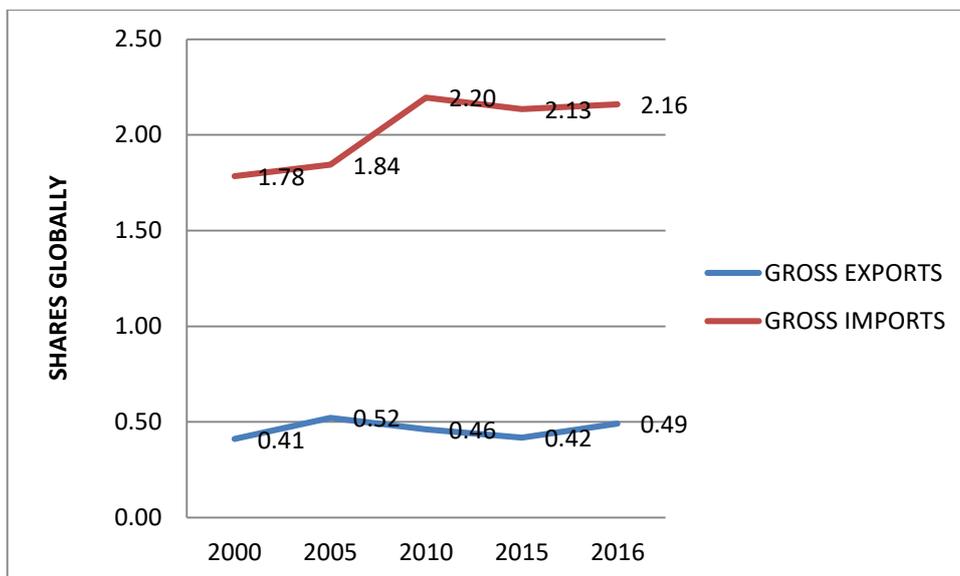


Figure 6 Probable E-commerce products of Australia: Share to World

Figure 5 and 6 showcase the values given by Table 5 and 6 through trend lines for gross exports and gross imports both domestically and globally. It can be inferred clearly that the domestically the share of gross exports and imports for potential e-commerce products might be falling but in the world the share of gross exports and imports for e-commerce products from Australia has increased.

Table 8 Revenue losses calculated under E-commerce trade for Australia for the year 2016

SITC Rev.3	Description	Imports 2016 (in billion US\$)	MFN 2016(%)	Govt. Revenue with 2016 MFN duty(billion US\$)	E-Commerce Deal (new MFN at 0 duty)	Revenues at zero duty	Loss (in billion US\$)
883	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUNDTRACK	56.7('000 US \$)	0.0	0.0	0.0	0.0	0.0
892	PRINTED MATTER	0.78	2.1	0.01	0.0	0.0	- 0.01
894	BABY CARRIAGES, TOYS, GAMES AND SPORTING GOODS	2.33	3.8	0.08	0.0	0.0	- 0.08
898	MUSICAL INSTRUMENTS AND PARTS AND ACCESSORIES THEREOF: RECORDS, TAPES AND OTHER SOUND OR SIMILAR RECORDING (EXCLUDING GOODS OF GROUPS 763, 882, AND 883)	0.49	1.5	0.01	0.0	0.0	-0.01
Total Imports		3.61	2.5	0.09	0.0	0.0	-0.09

Source: Comtrade, WITS

Table 8 (Comtrade, 2016) gives the revenue loss for Australia under the E-commerce Trade of the products listed under the SITC Revision 3 for the year 2016. The highest loss for Australia of 0.08 billion US\$ is in the baby carriages, toys, games and sporting goods sector coded as 894 under SITC Revision 3 list. The total revenue loss for Australia is of 0.09 billion US\$

2.4 INDONESIA

Table 9 Shares for Indonesia's potential E commerce products domestically (%)

	2000	2005	2010	2015	2016	2017	Average
Gross Exports	1.23	0.77	0.44	0.56	0.57	0.49	0.60
Gross Imports	0.32	0.34	0.29	0.34	0.40	0.37	0.35
Average	0.91	0.60	0.37	0.46	0.49	0.43	0.48

Source: Comtrade, WITS

Table 9 (Comtrade, 2016) shows the share of potential E commerce products as a part of the total of gross exports and imports of Indonesia for the period 2000-2017. The share for both, gross exports and imports has fallen domestically.

Table 10 Shares for Indonesia in the world (%)

	2000	2005	2010	2015	2016	2017	Average
Gross Exports	0.70	0.43	0.58	0.74	0.75	1.59	0.70
Gross Imports	0.09	0.11	0.30	0.43	0.48	0.79	0.32
Average	0.38	0.26	0.44	0.59	0.62	1.12	0.50

Source: Comtrade, WITS

Table 10 (Comtrade, 2016) shows the share of potential E-commerce products in the gross exports and imports of Indonesia to the world for the period 2000-2017. It can be noted that the share of potential E-commerce products in Gross exports and imports has risen for Indonesia in the world.

The share for Indonesia of potential E commerce products in the world is around 2 % in gross exports which is not much significant in the world market of the potential e- commerce products.

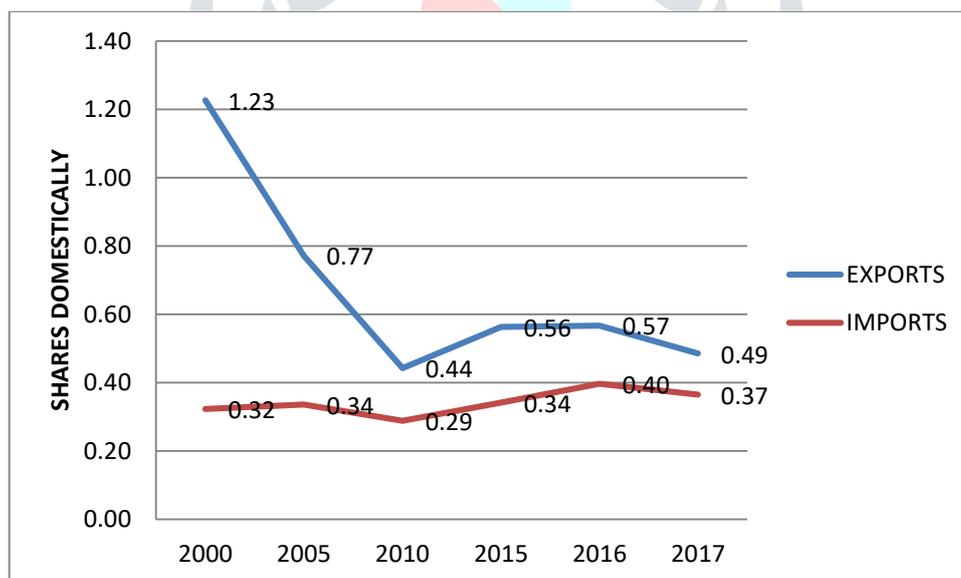


Figure 7 Probable E commerce products for Indonesia: Share to Total

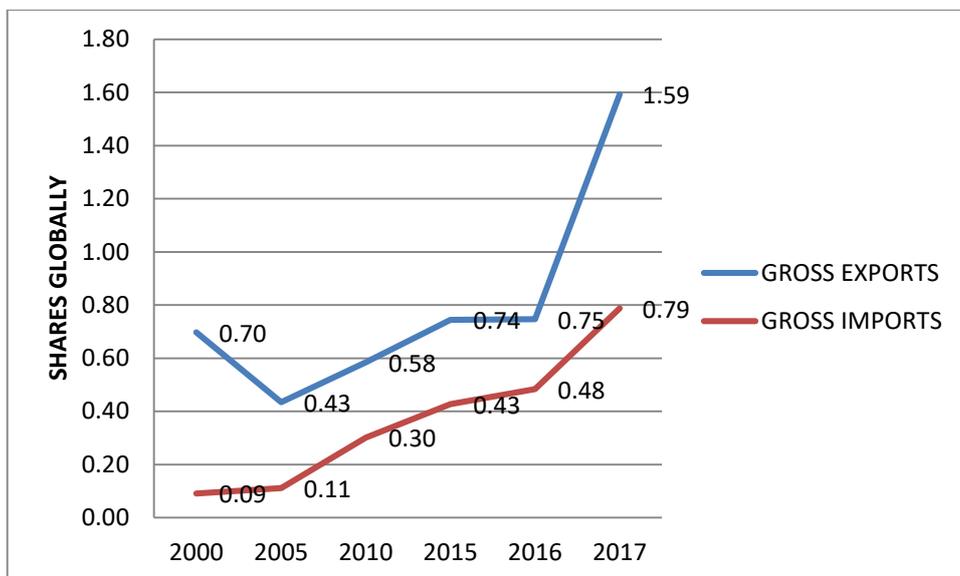


Figure 8 Probable E-commerce products for Indonesia: Share to World

Figure 7 and 8 showcase the values given by Table 7 and 8 (Comtrade, 2016) through trend lines for gross exports and gross imports both domestically and globally. It can be inferred clearly that the domestically the share of gross exports and imports for potential e-commerce products might be falling domestically but in the world the share of gross exports and imports for e-commerce products from Indonesia has increased.

Table 11 Revenue losses calculated under E-commerce trade for Indonesia for the year 2016

SITC Rev.3	Description	Imports 2016(billion US \$)	MFN 2016(%)	Govt. Revenue with 2016 MFN duty(billion US\$)	E-Commerce Deal (new MFN at 0 duty)	Revenues at zero duty	Loss (billion US \$)
883	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUNDTRACK	51.5('000 US \$)	10.0	5.2('000 US\$)	0.0	0	- 5.2('000 US \$)
892	PRINTED MATTER	0.25	3.3	0.01	0.0	0	-0.01
894	BABY CARRIAGES, TOYS, GAMES AND SPORTING GOODS	0.22	13.3	0.02	0.0	0	-0.02
898	MUSICAL INSTRUMENTS AND PARTS AND ACCESSORIES THEREOF: RECORS, TAPES AND OTHER SOUND OR SIMILAR RECORDING (EXCLUDING GOODS OF GROUPS 763, 882, AND 883)	0.21	9.1	0.01	0.0	0	-0.01
Total Imports		0.69	8.7	0.06	0.0	0.0	-0.06

Source: Comtrade, WITS

Table 11 (Comtrade, 2016) gives the revenue loss for Indonesia under the E-commerce Trade of the products listed under the SITC Revision 3 for the year 2016. The highest loss for Indonesia of 0.02 billion US\$ is in the baby carriages, toys, games and sporting goods sector coded as 894 under SITC Revision 3 list. The total revenue loss for Indonesia is of 0.06 billion US\$

2.5 PERU

Table 12 Shares for Potential E commerce products for Peru domestically (%)

	2000	2005	2010	2015	2016	2017	Average
Gross Exports	1.58	2.07	0.92	1.10	1.10	0.64	1.07
Gross Imports	0.45	0.47	0.24	0.20	0.17	0.07	0.22
Average	1.00	1.08	0.55	0.63	0.59	0.34	0.61

Source: Comtrade, WITS

Table 12 (Comtrade, 2016) shows the share of potential E commerce products as a part of the total of gross exports and imports of Peru for the period 2000-2017. The share for both, gross exports and imports has fallen drastically in the domestic market.

Table 13 Shares for Peru in the world (mirror data) (%)

	2000	2005	2010	2015	2016	2017	Average
Gross Exports	0.02	0.04	0.06	0.06	0.06	0.03	0.05
Gross Imports	0.09	0.14	0.21	0.31	0.30	0.31	0.21
Average	0.05	0.09	0.13	0.19	0.18	0.14	0.13

Source: Comtrade, WITS

Table 13 (Comtrade, 2016) shows the share of potential E-commerce products in the gross exports and imports of Peru to the world for the period 2000-2017. It can be noted that the share of potential E-commerce products in Gross exports has increased while the share for gross imports of the potential E-commerce products has risen for Peru in the world. The share for Peru of potential E commerce products in the world is around 0.3% in gross exports which is not significant in the world market of the potential e-commerce products.

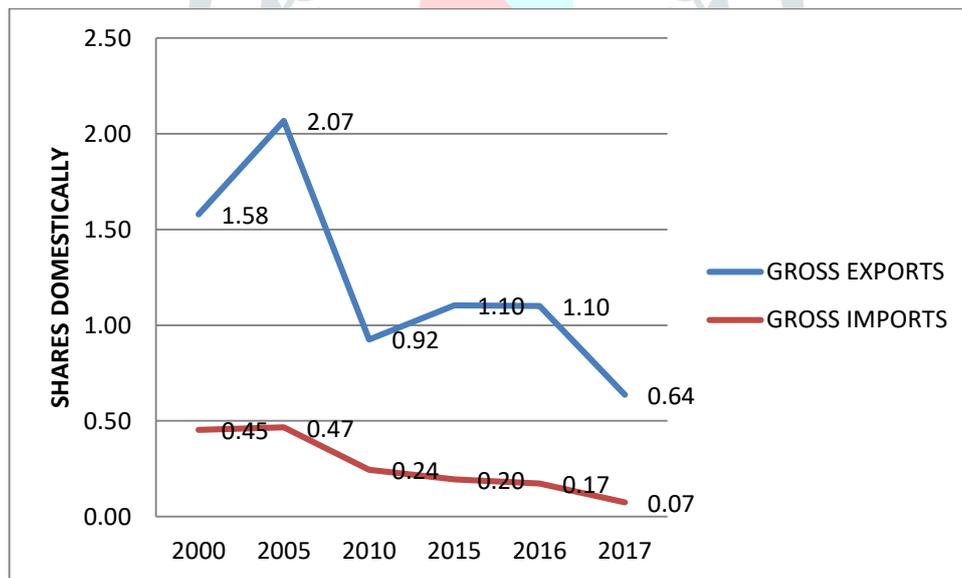


Figure 9 Probable E commerce products of Peru: Share to Total

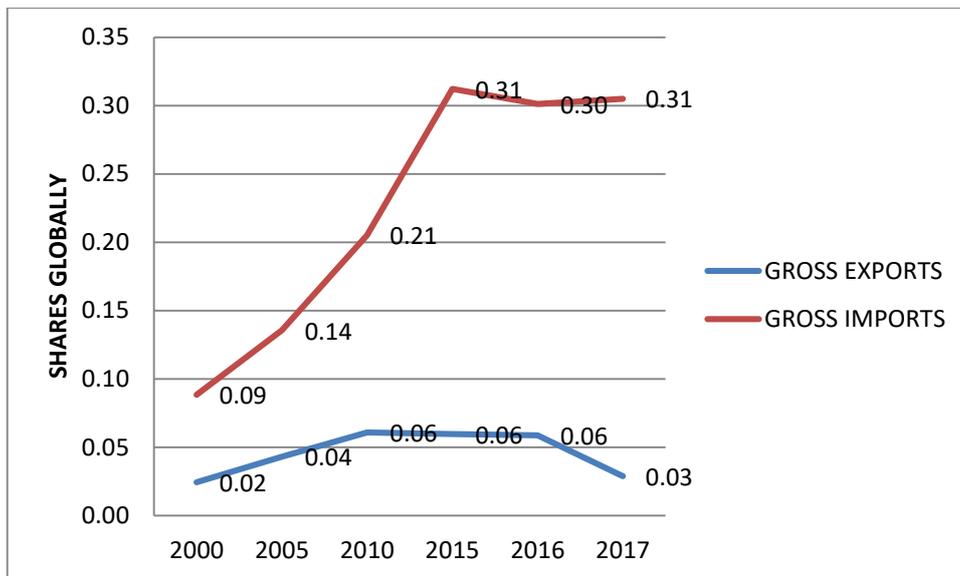


Figure 10 Probable E-commerce products for Peru: Share to world

Figure 9 and 10 showcase the values given by Table 9 and 10 (Comtrade, 2016) through trend lines for gross exports and gross imports both domestically and globally. It can be inferred clearly that the domestically the share of gross exports and imports for potential e-commerce products might be falling domestically but in the world the share of gross exports has risen for Peru.

Table 14 Revenue losses calculated under E-commerce for Peru for the year 2016

SITC Rev. 3	Description	Imports 2016 (billion US\$)	MFN 2016 (%)	Govt. Revenue with 2016 MFN duty (billion US \$)	E-Commerce Deal (new MFN at 0 duty)	Revenues at zero duty	Loss (billion US \$)
883	CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUNDTRACK	10.8 ('000 US \$)	2.5	0.3 ('000 US \$)	0.0	0	-0.3 ('000 US \$)
892	PRINTED MATTER	0.09	5.6	0.005	0.0	0	-0.005
894	BABY CARRIAGES, TOYS, GAMES AND SPORTING GOODS	0.21	8.4	0.02	0.0	0	-0.02
898	MUSICAL INSTRUMENTS AND PARTS AND ACCESSORIES THEREOF: RECORDS, TAPES AND OTHER SOUND OR SIMILAR RECORDING (EXCLUDING GOODS OF GROUPS 763, 882, AND 883)	0.02	7.9	0.001	0.0	0	-0.001
Total Imports		0.32	7.2	0.02	0.0	0.0	-0.02

Source: Comtrade, WITS

Table 14 (Comtrade, 2016) gives the revenue loss for Peru under the E-commerce Trade of the products listed under the SITC Revision 3 for the year 2016. The highest loss for Peru of 0.02 billion US\$ is in the baby carriages, toys, games and sporting goods sector coded as 894 under SITC Revision 3 list. The total revenue loss for Peru is of 0.02 billion US\$.

III. FINDINGS

1. India shows a BOP Deficit along with Australia and Peru. Indonesia shows a BOP surplus in 2016-17
2. In the case of India, the share for both Potential E commerce products exported as well as imported has reduced drastically in the domestic market but in the global market the shares for potential E commerce products has risen in the year 2017 compared to year 2000. This could be due to the fact that Liberalization has opened up path for various foreign countries to setup in India while using India's abundant and cheap resources like labor. The whole analysis points out that these foreign industries setup in India are using Imported E commerce products to manufacture their final goods and sell them to the world, indicating a rise in share of India for probable E commerce products in the world but this rise is not benefitting the domestic or indigenous producers. Although in comparison with the year 2016, India's condition has seemed to improve in 2017. In the case of Australia and Peru, a similar trend like India seems to follow. Indonesia seemed to have followed a balanced path where till 2016 the shares for potential e commerce products both domestically and globally didn't have much difference but in the year 2017 the figures have shown a rise globally for both Imports and exports, widening the gap between domestic and global shares showcasing a increase in benefit to the foreign industries than domestic ones. *Overall no country in this group has a share high enough to affect the global market and so will have to adapt to whatever is set by the global leaders.*
3. India suffered the highest revenue loss with the E commerce regime. Although the share of imports of E commerce products in the world is highest for Australia, the revenue loss is lesser than India but higher than Indonesia and Peru. The reason for the highest loss to India of 0.24 billion US \$ can be justified on the grounds of obsolete technology that India uses since it is a developing country, it experiences a change in the innovation cycle the last. The Developed countries bear the highest fruit of this innovation cycle since they are the innovators and then they pass this innovation to the less developed countries and it finally reaches the developing country when the stage of maturity of that innovation has been reached, making the technology or the innovation obsolete (*Raymond Vernon's Product Life Cycle Theory*). India's case is the same. Another reason is that India relies on its agricultural or to say primary products in trade. These products do not fetch good money compared to the manufactured items in the developed countries and so makes the development process slower. *Indonesia has done fairly well and India should learn from it and follow the path to development.*

APPENDIX 1: SITC REVISION III, CODE OF LIST OF GOODS POTENTIALLY DIGITIZABLE

883	Cinematograph Film, exposed and developed whether or not incorporating sound track or consisting only of soundtrack
892	Printed Matter
894	BABY CARRIAGES, TOYS, GAMES AND SPORTING GOODS
898	MUSICAL INSTRUMENTS AND PARTS AND ACCESSORIES THEREOF: RECORDS, TAPES AND OTHER SOUND OR SIMILAR RECORDING (EXCLUDING GOODS OF GROUPS 763, 882, AND 883)
883	of a width of 35mm or more
883	Other
892	Books, pamphlets, maps and globes, printed
892	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
892	Postcards, personal greeting message or announcement cards and transfers, printed by any process
892	Printed matter, n.e.s.
898	Magnetic tapes recorded*
898	
892	Children's picture, drawing or colouring books
892	Maps and charts in book form
892	Maps and hydrographic or similar charts of all kinds
892	Printed books, brochures, leaflets and similar printed matter, in single sheet
892	Dictionaries and encyclopedias, and serial installments thereof, not in single sheets
892	Other books, brochures and similar printed matter, not in single sheet
892	appearing at least four times a week
892	Other
892	Printed or illustrated postcards; printed cards bearing personal greetings, message or announcements
892	Paper and paperboard label of all kinds, whether or not printed
892	Plans and drawings architectural, engineering, industrial, commercial, topographical or similar purposes being originals by hand; hand-written texts; carbon copies and photographic reproductions sensitized paper of the foregoing
892	Calendars of any kind, printed (including calendar books)
892	Music, printed or manuscript, whether or not bound or illustrated
892	Trade advertising material, commercial catalogues and the like
892	Pictures, design and photographs
892	Printed matter, n.e.s.
894	Video games of a kind used with a television receiver
898	of a width not exceeding 4 mm
898	of a width exceeding 4 mm but not exceeding 6.5 mm
898	of a width exceeding 6.5 mm
898	Gramophone records*
898	Recorded media, n.e.s.*

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