

Shri Piyush Goyal  
Honourable Minister of Commerce and Industry  
Government of the Republic of India  
Vanijya Bhawan, 16 Akbar Road  
New Delhi-110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement (“the Agreement”), I have the honour to confirm the following understandings reached between the Government of New Zealand and the Government of the Republic of India (collectively as “the Parties”), which reads as follows:

The Government of the Republic of India affirms that from the entry into force of the Agreement, imports from New Zealand of goods classified under HS Heading 2204 in India’s tariff schedule shall be subject to treatment as favourable as that provided to imports of like goods from any non-Party with respect to customs duties and charges of any kind imposed on or in connection with importation, with respect to the method of levying such duties and charges and, with respect to minimum CIF value of import.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement.

Yours sincerely,

**Hon Todd McClay**  
Minister for Trade and Investment  
Government of New Zealand

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Minister for Trade and Investment  
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement (“the Agreement”) between the Government of the Republic of India and the Government of New Zealand (collectively as “the Parties”), I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

*“In connection with the signing of the New Zealand-India Free Trade Agreement (“the Agreement”), I have the honour to confirm the following understandings reached between the Government of New Zealand and the Government of the Republic of India (“the Parties”):*

*The Government of the Republic of India affirms that from the entry into force of the Agreement, imports from New Zealand of goods classified under HS Heading 2204 in India’s tariff schedule shall be subject to treatment as favourable as that provided to imports of like goods from any non-Party with respect to customs duties and charges of any kind imposed on or in connection with importation, with respect to the method of levying such duties and charges and, with respect to minimum CIF value of import.*

*I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement.”*

I have the further honour to confirm that the Government of Republic of India shares these understandings, which shall constitute an integral part of the Agreement.

Yours sincerely,

**Shri Piyush Goyal**  
Minister of Commerce and Industry  
Government of the Republic of India