

Report on the Unit Values of India's imports of equipment for gymnastics, sports, outdoor games nes(ITCHS code 9506) from April 2019 to March 2021

The below mentioned ten 8-digit ITC-HS codes in Sports Goods (ITC-HS 9506) account for about 94% of total import value for FYs 2019-20 and 2020-21. We shall limit our unit value analysis in these ITC-HS categories for possible under-invoicing.

Table 1: 8-digit ITC-HS codes in Sports Goods in Descending Order of Magnitude of Import Value from Apr' 2019 to Mar'2021

ITC-HS Code	Description	Import Value in FY 2019-20 (Billion INR)	Import Value in FY 2020-21 (Billion INR)	Total Import Value (Billion INR)	Import Share
95069190	Articles and equipment for general physical exercise, gymnastics or athletics: Others	8.96	11.57	20.53	67.27%
95069990	Equipment nes for sports, swimming and paddling pools – Other	1.42	0.97	2.39	7.82%
95065910	Squash or racketball badminton rackets, whether or not strung	1.1	1.1	2.2	7.20%
95069910	Badminton Shuttle Cocks	0.71	0.51	1.22	3.98%
95062900	Water-skis, surf-boards, other water-sport equipment: Other	0.27	0.32	0.59	1.94%
95067000	Ice Skates and roller skates, including skating boots with skates attached	0.25	0.17	0.42	1.37%
95066100	Lawn tennis balls	0.25	0.11	0.36	1.19%
95066990	Balls, other than golf balls and table-tennis balls :-- Other	0.23	0.13	0.36	1.17%
95065990	Tennis, badminton or similar rackets, whether or not strung :-- Other	0.18	0.14	0.32	1.05%
95063100	Golf clubs and other golf equipment :-- Clubs, complete	0.15	0.15	0.3	0.99%

Table 2: Year-on-Year Avg. Unit Value Difference for 8-digit ITC-HS codes in Sports Goods Categories

ITC-HS Code	Description	Avg. Unit Value (INR/Unit) in FY 2019-20	Avg. Unit Value (INR/Unit) in FY 2020-21	Unit Value (INR/Unit) Difference	YoY Gap
95062900	Water-skis, surf-boards, other water-sport equipment: Other	67251.13	14043.85	-53207.28	-79.12%
95063100	Golf clubs and other golf equipment :-- Clubs, complete	9973.96	10366.52	392.56	3.94%
95065910	Squash or racketball badminton rackets, whether or not strung	570.22	512.73	-57.49	-10.08%
95065990	Tennis, badminton or similar rackets, whether or not strung :-- Other	6545.71	4087.35	-2458.37	-37.56%
95066100	Lawn tennis balls	238.33	376.58	138.24	58.00%
95066990	Balls, other than golf balls and table-tennis balls :-- Other	3536.18	1363.27	-2172.92	-61.45%
95067000	Ice Skates and roller skates, including skating boots with skates attached	796.18	620.59	-175.59	-22.05%
95069190	Articles and equipment for general physical exercise, gymnastics or athletics: Others	1622.82	1130.52	-492.30	-30.34%
95069910	Badminton Shuttle Cocks	305.67	674.35	368.68	120.61%
95069990	Balls, other than golf balls and table-tennis balls :-- Other	24671.66	25011.06	339.40	1.38%

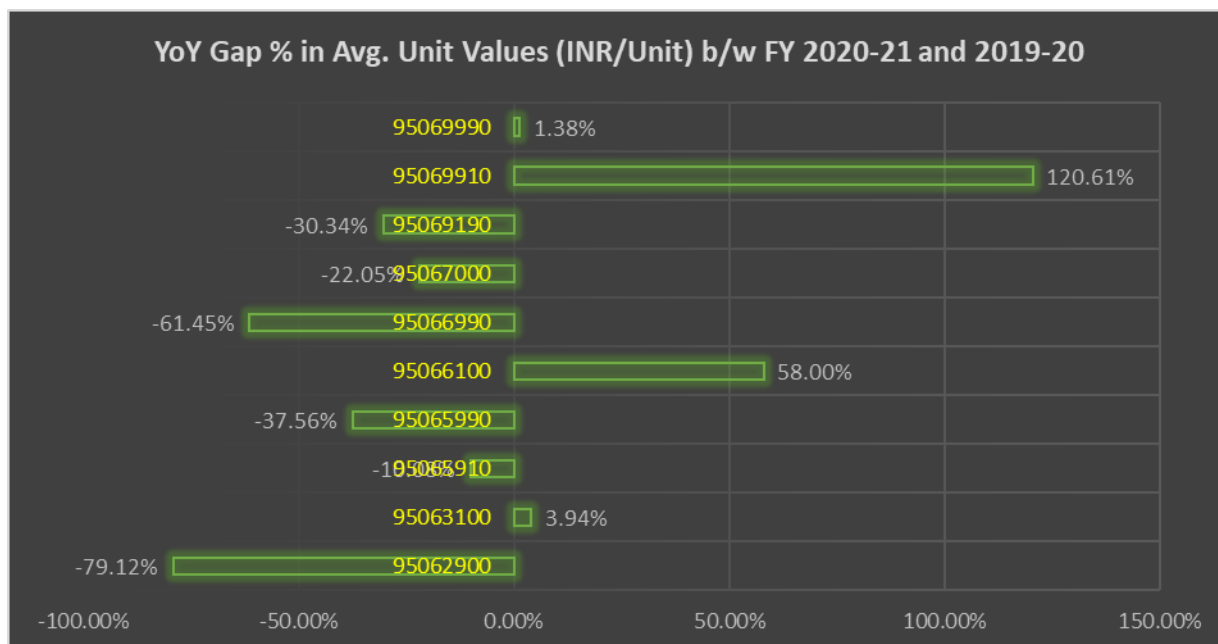


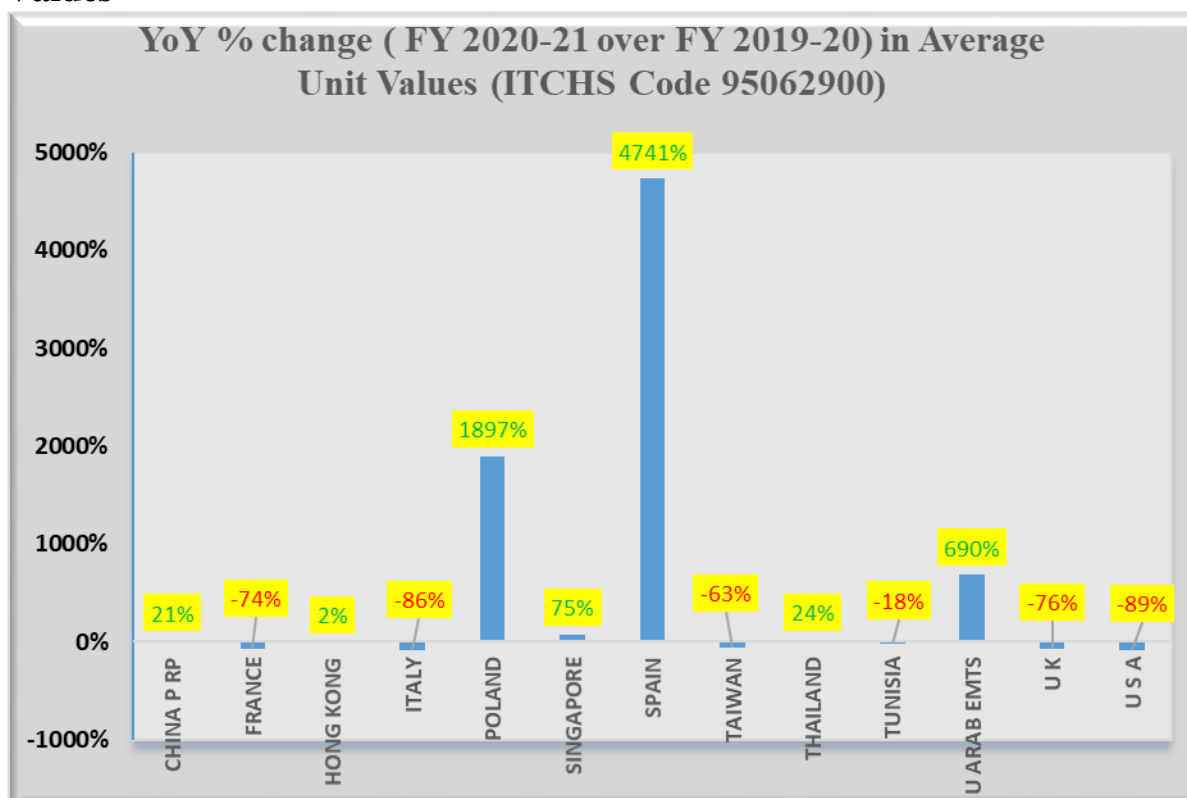
Table 2 shows that for the following 8-digit ITC-HS categories, there seem to be substantial (> 30%) YoY difference in average (benchmark) unit values:

- **95062900 : Water-skis, surf-boards, other water-sport equipment: Other**
- **95065990 : Tennis, badminton or similar rackets, whether or not strung :-- Other**
- **95066100 : Lawn tennis balls**
- **95066990 : Balls, other than golf balls and table-tennis balls – Other**
- **95069190 : Articles and equipment for general physical exercise, gymnastics or athletics: Others**
- **95069910 : Badminton Shuttle Cocks**

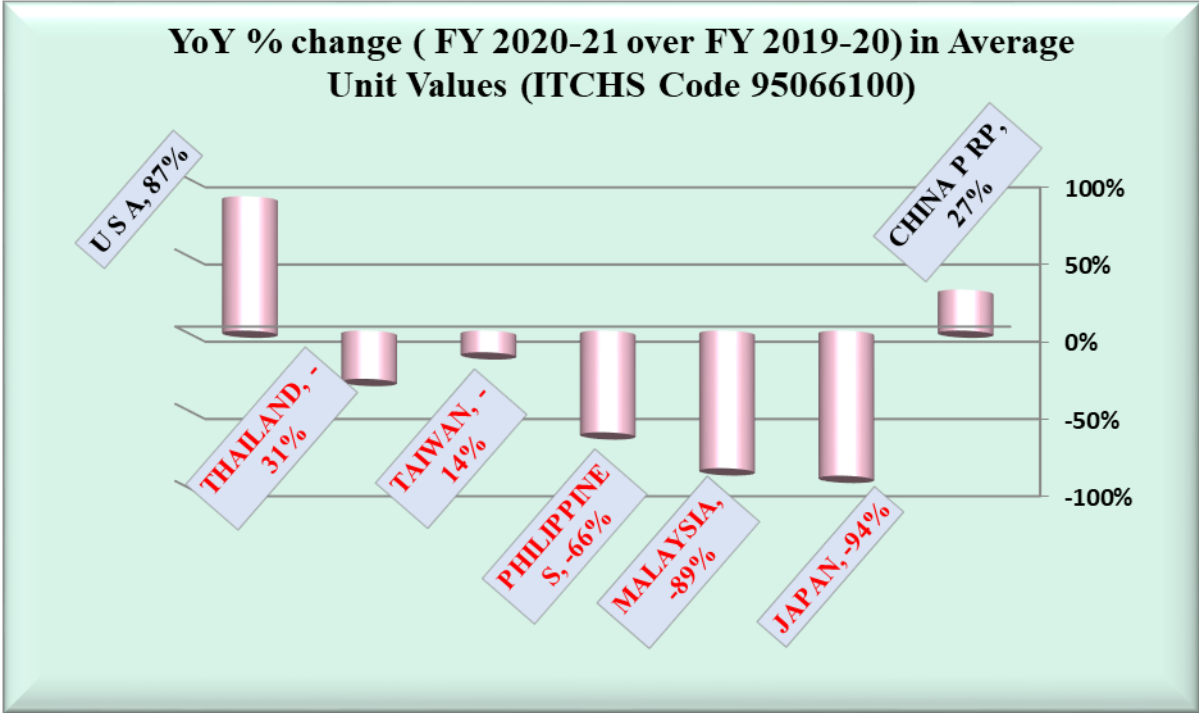
The huge gap in unit values between the years may necessitate a deep-dive into these categories of sport-goods for possible under-invoicing. For ITC-HS codes 95062900 (Water-skis, surf-boards, other water-sport equipment: Other), 95065990 (Tennis, badminton or similar rackets, whether or not strung: - Other), 95066990 (Balls, other than golf balls and table-tennis balls – Other) and 95069190 (Articles and equipment for general physical exercise, gymnastics or athletics: Others), the average unit vales in FY 2020-21 have significantly fallen and it is important to ascertain if imports’ under-invoicing took place in these goods’ categories in the pandemic period. In particular, the policymakers may like to begin with ITC-HS codes with benchmark/average YoY changes over 50% (ITC-HS 95062900 (Water-skis, surf-boards, other water-sport equipment: Other), 95066100 (Lawn tennis balls), 95066990 (Balls, other than golf balls and table-tennis balls – Other) and 95069910 (Badminton Shuttle Cocks).

Panel 1 shows the YoY % change in Avg. Unit Values, country-wise for ITC-HS codes with benchmark/average YoY changes over 50% (ITC-HS 95062900, 95066100, 95066990 and 95069910) between FY 2019-20 and 2020-21.

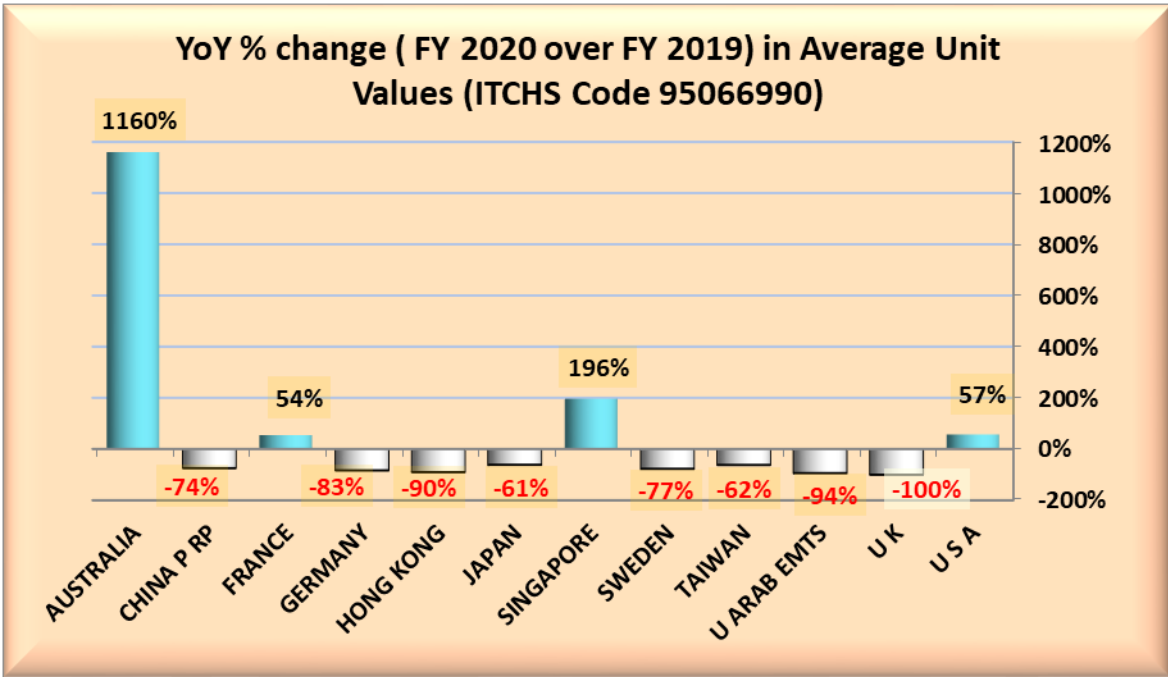
Panel-1: YoY % change (FY 2020-21 over FY 2019-20) in Average Unit Values



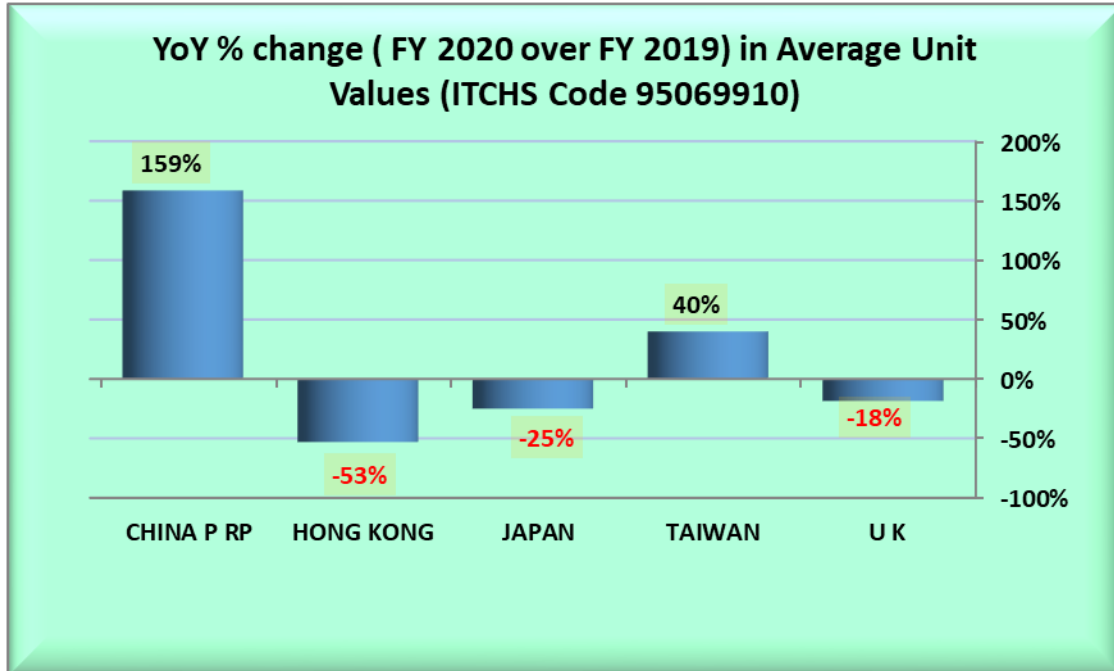
This commodity group (shown in Panel 1) comprises items which are generally high-value and used by the more affluent section of the society. Imports are, therefore, not very significant, in terms of percentage share (1.94%) in total sports goods imports in 2019-20 and 2020-21 taken together. Here, unit values of imports from the USA, Italy, the UK, France and Taiwan have fallen drastically between 2019-20 and 2010-21. Conversely, unit values of imports from Spain, Poland and the UAE have shot up. In the case of this commodity, unit values of imports from China have actually risen (by 21%).



In case of lawn tennis balls (shown in the diagram above, unit values of imports from most of the important countries have fallen significantly. Those from Japan and Malaysia have been more than decimated. The fall in the case of the Philippines is also dramatic. These imports may be looked into.



Unit values of imports of the item shown in the diagram above have also plummeted – for most of the major import sources –the UK, the UAE, Hong Kong, Germany, Sweden, China, Taiwan, Japan, all. This phenomenon is disturbing, and needs a closer look.



In case of badminton shuttle cocks (shown in 6the diagram above), unit values of imports from Hong Kong, Japan and the UK have come down significantly. Imports from Hong Kong may deserve further examination.

Appendix A and B show the Benchmark Unit Value Comparisons for key ITC-HS Codes w.r.t Country-wise Import Unit Values in FY 2019-20 and FY 2020-21 respectively. For instance, for the said ITC-HS codes, it is seen that unit values for imports are substantially lower than the benchmark for almost all months in FY 2019-20 and FY 2020-21 for China. The figures for China in Tables 3 to 22 are highlighted in yellow. In similar vein, the country-specific unit values (commodity-wise) may be compared against the commodity-wise UV benchmark (shaded in green) and if such country-specific UVs are significantly lower than the benchmark UV, such difference may be adduced to possible under-invoicing of imports from such countries.

This write-up gives a preliminary glimpse into the issue of under-invoicing of imports of sports goods, which enjoy a share of 1% and above (of total imports in 2019-20 and 2020-21 taken together under ITC-HS 9506).

Benchmark Unit Value Comparisons for key ITC-HS Codes w.r.t Country-wise Import Unit Values in FY 2019-20 {Unit Values in INR/Unit}

Table no.3: ITC-HS code -95062900 (Water-skis, surf-boards, other water-sport equipment: Other)

Benchmark UV	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
	9975.54	16299.36	178470.5	9285.59	8112.2	6811.89	3890.4	5445.32	5500.48	5359.23	556919.9	943.2
AUSTRALIA			2818.33		15683.96							
AUSTRIA												
BELGIUM							8168.5			8116.13		
BULGARIA												919.89
CANADA			1872.55									
CHINA P RP	1660.17	3321.1	1902.93	12566.46	3549.16	3285.53	4768.15	478.5	2744.78	604.87	5400.74	284.22
DENMARK		39692	127797.67									
FRANCE	4905.86	421.33	20055.8		8463.25	2435.07	12630.41	54693		1994	1184.4	
GEORGIA												
GERMANY		433			411.2							
HONG KONG	25027				5613.36		283.44	5926.2	37221.71	191.7	2010.69	
HUNGARY									2051.57			
INDONESIA							198.75					
ISRAEL												
ITALY	1949.22	1941.47	799253.15	444.97	757.93	2640.38	3622.17	27535.04	2049.71	5310.34	3460017.8	264.68
KOREA RP												
LITHUANIA									9446.02			10029.03
MALAYSIA	533.42	197.09	197.31			201.85	202.61			657.18		417.33
NETHERLAND										2680.24		
NETHERLANDANTIL												
NEW ZEALAND												
POLAND	4936.95									6129.81		
PORTUGAL												
SINGAPORE								1024.87	2264.6	555.82		
SLOVENIA											1068989	
SPAIN					9547.25							
TAIWAN	3078.94	2924.75	2049.11	2450.42	1558.3	7424.56	537.2	1353.95	9845.1	3157.1	2860.42	9426.56
THAILAND										1242.4		
TUNISIA									23618.86			
TURKEY										223158		
U ARAB EMTS	92880.33									23733.5	2510.04	
U K	12723.81				8901.71	2804.18	4075.19	16409.85	3444.67	3575.53	2854.71	
U S A	48409.88	401958.88	1648.8	4465.6	13863.59	10550.07	3472.45	10322.25	1935.67	59161.67	3070.24	

Table no.4 : ITC-HS code -95063100 (Golf clubs and other golf equipment: -- Clubs, complete)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	8349.92	9214.92	10037.76	9204.9	6706.8	12566.43	22331.33	6167.39	7062.59	6129.74	11245.45	10670.34
AUSTRALIA							10985.11			6563.32		
CANADA												
CHINA P RP	5899.02	7254.88	7185.52	2684.78	1878.48	4554.63	10826.35	2693.52	8343.82	5250.82	7271.82	7645.31
HONG KONG	3098.84			18792.58								
JAPAN	2865.58							4162.65	1230.09			
KOREA RP												
MALAYSIA	7391.47	6590.22		10167.28	6682.12		6696.48	11513.23	9456.54	7992.08	10134.84	17671.32
MEXICO			17967.37			15595.88						
SINGAPORE	11621.43	8808.65	9410.7	10406.15	8779.54	10993.17	11663.28	9556.98	9752.53	3947.95	9435.56	11226.18
TAIWAN		11938.58	12240.37	11031.75		5373.23					8306.64	
U ARAB EMTS							456933					
U K					17578.36		117.29					
U S A	13876.15	8997.68	10324.85	14742.63	9667.26	17742.51	12430.5	5740.7	5581.7	7886.7	14731.79	10609.87
VIETNAM SOC REP	18355.77	17086.7		5754.71		16802.97	8854.68	8346.66		4917.12	15761.75	

Table no.5 : ITC-HS code -95065910 (Squash or racketball badminton rackets, whether or not strung)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19		Jan-20	Feb-20
Benchmark UV	530.52	575.86	694.27	463.68	392.37	507.84	458.91	554.2	574.82	696.21	591.48	802.51
CHINA P RP	377.98	452.63	660.3	386.67	236.98	260.31	278.06	343.61	368.55	476.07	453.13	592.5
FRANCE							1666.15					1115.65
HONG KONG	951.32	1360.26	320.57		210.43	2818.73			1727.21	2613.02	641.26	
JAPAN	1969.26	1390.44	871.22	1234.09	1125.94	1558.85	1805.96	1558.82	1069.92	2356.83	475.01	3110.23
MALAYSIA	871.9	231.74	209.43		206.39	365.84	162.24			722.2		
NORWAY			1127.2									
SINGAPORE	347.22	464.41	1274.46	1126.57	1533.09	698.52	1749.6	4538	3348.54		2914.12	208.93
TAIWAN	313.08				1070.57							
U S A												
VIETNAM SOC REP	210.93	210.09		207.63	210.08	213.71	212.29		215.81	216.04	214.71	211.19

Table no.6 : ITC-HS code -95065990 (Tennis, badminton or similar rackets, whether or not strung: -- Other)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	11343.93	1359.69	998.57	5188.72	1526.57	7989.62	3815.79	476.41	771.53	3841.41	21446.01	19790.3
BELGIUM											165.2	
CHINA P RP	1672.89	556.03	155.84	715.44	104.6	1117.03	4959.95	152.1	475.39	253.4	3156.82	615.64
FRANCE		962.29			1908.11	400.99	130.14	948.53	825.56	2981.21		518.89
GERMANY		403.16		274.01	111.15	921.69		1031	577.95		319.93	
HONG KONG	111099.73		5489.26	195.04	7969.95	438.48	3040.72	3938.72	2874.91	1420.26	131708.38	
INDONESIA		713.91						697.14	742.01			
ITALY										7313		
JAPAN	32722.73	6747.7	43.48	28919.14	3729.16	23031.75	116.87	174.22	39.7	21433.4	42.64	29398.53
MALAYSIA	2910.47	1682.5			5669.96							2353.62
MYANMAR												
SINGAPORE				87748		1708.46			192.78			
TAIWAN	693.05	1265.91	135.5	18.46	358.92	188.5	153.23	30.2	24.65	35.58	26.97	28.41
U ARAB EMTS		12.47			421.06							
U K								436				266911
U S A									749		1075.5	

Table no.7 : ITC-HS code – 95066100 (Lawn tennis balls)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	196.47	184.49	173.81	167.59	697.26	125.79	353.89	197.88	383.58	93.47	130.85	154.93
CHINA P RP	25.34	9.97	71.06	19.01	1514.54	37.18	811.02	64.39	69.79	25.57		
FRANCE							165.25	199.02	277.6			
GERMANY												
HONG KONG												
JAPAN	234.82			60.62	180.71	57.81	56.28	62.73	54.88	284.4	55.49	
MALAYSIA	715.03	248.49	718.19	693.57			1944.12			656.78	477.19	
PHILIPPINES		161.36		57.21	164.17			167.95		123.79		
SINGAPORE							154.19			151.45		
TAIWAN	118.29	120.77	112.59	112.24	112.76	114.54	113.84	113.96		113.53	114.54	120.77
THAILAND	227.16	256.68		82.25	84.21	259.41	79.49	287.06	78.5	67.92	60.42	146.36
U K												206.24
U S A								662	2003			

Table no.8: ITC-HS code -95066990 (Balls, other than golf balls and table-tennis balls :-- Other)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	482.53	6223	22749.58	524.76	108.25	986.51	445.55	116.97	152.22	715.54	8277.62	1651.65
AUSTRALIA										91.81		
CHINA P RP	511.37	94.59	24044.96	437.02	49.07	1054.41	195.71	43.09	76.49	670.53	6021.44	86.1
FRANCE		122.42				966					494.6	
GERMANY			2549.86		1574.5						29.05	
HONG KONG		474.42	0.72	211.95	6.54		4.92		82.63		5868.24	
INDONESIA												
IRELAND	27.73				27.1				23.8			
ISRAEL												
ITALY		242503										
JAPAN					4306.5	24.61						
KUWAIT												
MALDIVES												
NEW ZEALAND												
PHILIPPINES										963.41		
POLAND							8025					
SINGAPORE				10251.67			15972.67					
SWEDEN		782.99			155.04							
SWITZERLAND						137.64						
TAIWAN	185.49	170.46	65.26	111.44	160.03	161.84	105.03	150.29	131.22	145.79	127.49	926.75
THAILAND			419.23			539.7						
TURKEY											1.72	
U ARAB EMTS	30.32	32.65		204.11	218.29							
U K	243.79	260817	13800	249.84	239.93	255.01			159.46		136530	269.01
U S A		54298.6	2445.93	662.43		145.6	1287	3244	2065.56	2281.82	939.26	2916.54

Table no.9: ITC-HS code -95067000 (Ice Skates and roller skates, including skating boots with skates attached)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	463.15	529.69	384.89	2108.08	419.04	483.02	693.01	652.86	716.02	625.87	1189.19	1289.31
BELGIUM									2537.67			
CANADA								216.6				
CHINA P RP	443.23	440.26	350.07	398.42	410.91	425.43	447.67	572.59	442.6	409.2	603.66	1080.66
FRANCE				142656								
GERMANY	1397.24			435.78								
HONG KONG		551.33						454	916.2	187.63	237.88	
ITALY						40.11					4525.7	
JAPAN							6966.33					
LATVIA											3821.3	
NETHERLAND										5699.99		
SINGAPORE									850.21	635.3		
SPAIN												
SWEDEN								5533.2	4916.17			
TAIWAN							4283.01		507.58	1345.1		
THAILAND				38.36			426.28	211.85				
U ARAB EMTS		1504.75		2274.98	728.08	1896.29	2878.68		1672.12		1694.57	5910.5
U K	524.9		533.64	532.34					547.52		551.8	
U S A			1225.82	439.7		262.69	1467.96	1427.19	2415.68		9440.35	632.53
VIETNAM SOC REP								1254.64				

Table no.10 : ITC-HS code -95069190 (Articles and equipment for general physical exercise, gymnastics or athletics: Others)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	950.65	2830.92	1225.94	3363.27	1055.03	1438.2	2003.41	1006.88	2035.09	815.37	1541.99	1207.14
AUSTRALIA	500.5								6919.05			
AUSTRIA					2130.94							
BELGIUM		1182.21	6974.97				544.73		549.99	625.1	1845.08	
BULGARIA								681.29	684.97	1842.4	2348.51	
CANADA	1702.29		2372.09	2619.09	3573.18	1987.28	2461.22	6416.94	14076.04	3536.11	2633.97	2694.76
CHINA P RP	468.44	397.98	850.56	756.6	378.84	757.56	328.31	485.29	1287.66	263.71	473.37	339.92
CROATIA											670.38	
DENMARK					1121.09			789.15				
FINLAND												
FRANCE	1555.66	385.46	1712.7	1049.6	1035.44	1313.35					2004.73	1506.24
GEORGIA					373.12							
GERMANY	5183.23	979.59	1742.13	7357.36	1626.4	49812.62	378384.29	6218.38	8331.23	27054.05	4558.76	4229.66
GREECE				528.33			153.61					
HONG KONG	1751.27	472.45	1892.22	8436.67	1658.05	2566.2	1670.55	1106.23	1324.1	971.71	413.31	704.04
HUNGARY	908.62	845.21	780.27	668.61	595.81	565.73	670.52	3234.67	721.1	705.99		827.81
INDONESIA												
IRELAND												
ISRAEL												
ITALY	2392.05	1258.43	1883.64	2842.15	3615.79	17350.87	2643.43	2842.99	1633.81	5524.56	2388.1	1567.59
JAPAN	1706.91	591.33	823			178.52		1409.77	2002.54		4396.13	
KOREA RP	747.5	794.44	747.79	620.76	785.02	849.59	856.02		804.68	730.11	1065.86	932.02
KUWAIT	3658.5											
MACAO												
MALAYSIA	778.9	2482.55		218.75		729.56	753.2	861.7	680.92	611.42		2537.37
MAURITIUS						555.4						
NETHERLAND	3901.46		466.71	6555.14	1813.58	2540.53	707.51	4315.63		4336.4	517.07	1363.09
PHILIPPINES												
POLAND				859.61	457.74	1000.57			923.05	2045.09		
PORTUGAL	827.28		1074.73	515.49	784.26		508.08					
RUSSIA					141482.31							

SAMOA		593.41										
SINGAPORE	10225.57		9203.8	332548.5	3678.3	10000.22	3742.57	3462.03	5407.65	891.72	23243.39	940.07
SLOVAK REP	1196.66	863.34			1165.56			1084.56		998.81		
SLOVENIA									369.94			846.07
SOUTH AFRICA		591.37							339.36			
SPAIN				801.71					1296.37			
SRI LANKA DSR				1585.03			410.39	1556.96		1428.86		
SWEDEN		4290.22	4985.07	3196.27		3283.95	1398.48	3005.3	53102.26	1304.16	6006.73	2885.62
SWITZERLAND	2467.17	1404										
TAIWAN	1444.11	2054.2	2259.86	3513.06	829.63	1061.36	790.56	1447.03	1204.6	1840.75	1744.23	713.84
THAILAND									9912.12			
TURKEY	752.12	665.13	804.19		15735.06	758.47	1468.85	1605.71		2314.29	221.27	
U ARAB EMTS	395.15	1377.55	340.75	1110.79	263.41		125.2			160.44		941.39
U K	1843.11	1381	1667.64	1473.25	1010.41	1420.9	5571.8	1262.02	2127.81	343.45	1866.69	278.48
U S A	3563.55	21933.32	4228.08	4126.24	2143.6	3634.62	8313.35	2863.75	4182.8	6371.29	13761.37	5417.92
VIETNAM SOC REP	491.69		553.77	429.12	429.22	428.85	509.77					1238.03

Table no.11: ITC-HS code -95069910 (Badminton Shuttle Cocks)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	154.87	162.21	65.47	420.95	136.4	45.57	141.41	1741.41	91.38	273	287.06	148.3
CHINA P RP	343.12	239.38	74.98	632.09	154.63	47.41	101.12	2166.1	121.15	364.89	370.17	250.09
HONG KONG		28.01	28.33	472.97			823.78			824.06		
JAPAN	36.83	50.14	27.66	36.34	30.27	41.35	38.39	42.66	36.54	37.12	66.98	29.32
SINGAPORE	0.48			811.9	207.48	79.9						
TAIWAN	28.38		121.33	159.84	161.42	30.18			139.92	132.28	210.11	241.38
U K							215.92					208.57

Table no.12 : ITC-HS code -95069990 (Balls, other than golf balls and table-tennis balls: -- Other)

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20
Benchmark UV	25118.6	20205.84	23881.6	15868.09	28872.13	26929.75	18713.31	14705.17	21653.54	19681.51	39412.24	41018.07
AUSTRALIA		61.89			2664.11	289708.68	510791.58		824.1			1039500
AUSTRIA								109727.2			847.54	
BAHARAIN IS						11887.91						
BELGIUM	2705.92	5380.1	301408.25	82259.87	2117.19	509.2	339.3	2194.62	2100.99	125.94	363654.5	6839.23
BULGARIA				277771.5				4092.01	4759833			
CANADA	12154.86	3421.75	271948.6			316.57	5673			39332.21		
CHINA P RP	20847.89	20487.55	20965.97	7539.11	28106.53	26099.73	12981.95	4590.29	12515.53	17669.12	38181.15	2296.57
CZECH REPUBLIC		261059	21485.88	4585.4			1514.57	11341.8	58928.83	167643.02	1492.33	
DENMARK	624296						13948			293985.5		
FRANCE	14125.39	32735.72	316.52	8889.35	14553.5	32803.28	196.9	36039.28	5901.03	711.36	2721.44	96761.24
GEORGIA												
GERMANY	275975.26	4330.74	68827.51	127212.18	144257.67	1099.2	70542.39	3679.76	41756.47	890.3	21235.43	58756.32
HONG KONG	1002.72	708.55	7068.42	4532.69	15730.83	316.3	4818.01	424.82	826.72	848.1	6368.15	222.42
HUNGARY	2819										21868.47	
INDONESIA	1795.67		805.62	217.83	140.87		194.92	1824.07	715.06	32.84	804.93	28.85
IRELAND												
ISRAEL	6122.77	110426	233889	34825			132425					
ITALY	22320.93	4396.73	48059.55	178496.49	5475.67	4436.48	51659.36	9321.94	15824.15	8669.09	1775.6	121646.89
JAPAN	113381	526.46	1398.2		978.58	2626.27	3469	43.3	5596.6		4671.82	
KOREA RP	1392.71	3497.36	4605.99	3685.04	2675.22	5150.84	38.83	6192.23	369.36	2298.1	18965.11	5729.82
LATVIA									7213.92		2020.25	
MALAYSIA	233.14	25192.4	9.58			5955.93	263.95	9814.02		23037.45	16955.5	

MEXICO										139		
NETHERLAND	2803.5	104320.25	45068.35	54861.25	125003.14	92769.77	16819.4		9863.9		13492.87	25817.2
NEW ZEALAND			5469.69		4430.53	3707.34	4708.01			3088.91		4631.62
NORWAY									20515.75			
OMAN												
POLAND	3261.1		8223.81	933.29	168457.75					1056.62		73971.5
PORTUGAL	987.45	1031.41	3556.27	11614.22	3915.02			2697.53	3559.57	12569.47	948.74	1015.67
RUSSIA		379104					34					
SINGAPORE			1286.82	677.99	42.15	296.76	2126		2971.04	3481.61		12331.5
SLOVENIA								43.53				
SOUTH AFRICA			284				5415		26012.67			
SPAIN	6699.3	221.59	29912.25	5	11206.16	4.46	26377.69	518.52	47191		8653.95	
SRI LANKA DSR			24532.68				99.76					
SWEDEN	1372.61	2028	2000.21		133.81	14531.86		10211.64	2010.16		23945.16	
SWITZERLAND	15830.7		12443.08	11459.87	73194.64	1284.19	972		179491.46		2386.93	43390.97
TAIWAN	666.27	4081.26	7655.78	311.97	10716.06	10647.5	10842.93	1927.63	14080.33	14842.12	1880.01	1043.58
THAILAND	4866.36	276.5			429106.75					1051.84	2170278.7	37125
TUNISIA	448.05		455.6						361.05	602.84		
TURKEY	205.67		80.07		198.83		739.55			249895.25	221.54	
U ARAB EMTS	46191.53	29566.82	24922.84	170694.37	21313.44	1087.74	17321.85	2053.01	467.9	2771.74	2136.52	389.34
U K	13789.36	6422.14	4536.99	33206.64	30667.19	10952.89	16101.84	2925.96	2017.99	289.93	3425.3	208854.97
U S A	26539.95	6640.31	32368.56	6161.03	7580.65	33806.85	33749.91	254478.5	48549.79	60605.08	28370.5	12499.98
UKRAINE												
VIETNAM SOC REP					589.7							

Benchmark Unit Value Comparisons for key ITC-HS Codes w.r.t Country-wise Import Unit Values in FY 2020-21 {Unit Values in INR/Unit}

Table no.13: ITC-HS code -95062900 (Water-skis, surf-boards, other water-sport equipment: Other)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	2603.42	45145.31	22309.03	3094.69	20956.99	13751.88	5075.07	36843.1	5110.2	6437.52	2245.16	4953.81
AUSTRALIA												
AUSTRIA								318786				
BELGIUM												
BULGARIA												
CANADA												
CHINA P RP	1702.63	8721.04	21977.39	2916.62	1247.72	2651.84	705.32	1607.72	1580.87	1863.06	596.37	3663.09
DENMARK												
FRANCE	10663.23		991	1640.86	2164.86		1868.9	4944.23	4344.47		982.8	
GEORGIA									1368.52			
GERMANY												
HONG KONG	1103.19		72528.94	958.96					1473.05		142.19	1552.39
HUNGARY												
INDONESIA												
ISRAEL			4777.38	2865.76								
ITALY	606.56			8517.83		7366.45	38297.73	371252.19	157326.53	1871.5	2758.1	2908.03
KOREA RP								1004.11				
LITHUANIA												
MALAYSIA												
NETHERLAND												
NETHERLANDANTIL											25917.97	
NEW ZEALAND					54683.5							
POLAND						27720.82				157227.67		36005.83
PORTUGAL						213030.88						
SINGAPORE					497.34		1951.38	334		3961.5		
SLOVENIA												
SPAIN	9574	19364.43			421418							11794.8
TAIWAN	3218.28		9278.04	1142.77		261.53	138.4	742.86		2338.54	284.47	
THAILAND									1535.58			
TUNISIA		19454.33										
TURKEY												
U ARAB EMTS		910317	6195			7197.91	6844.2		5842.06	4636.04		
U K		4595.5				3593.13	3970.77					978.88
U S A		480.74	16156.4						4706.95	17480.5	12680.57	10186.5

Table no. 14: ITC-HS code -95063100 (Golf clubs and other golf equipment: -- Clubs, complete)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	4790.41	9790.53	7887.53	11499.11	8035.43	6780.18	7379.51	10211.96	9401.71	28618.91	10515.23	9487.75
AUSTRALIA										12454.03		
CANADA										1642.4		
CHINA P RP	1196.99		1950.79	22839.87		1398.71	1731.54	6679	3355.72	5756.29	9339.18	5152.43
HONG KONG	6230.83	6726.71	9624.21	11753.26						11354.78	12741.66	
JAPAN											9749.9	
KOREA RP										640840		
MALAYSIA		12319.1	7750.25	3561.57	3857.09	5637.41	5448.61	10089.16	7848.56	17156.78	9671.21	12215.48
MEXICO							5602.21			2787.23	3954.95	10813.75
SINGAPORE		9141.16		7898.35		11177.03	9353.71	11560.17	12613.63	10686.55	21899.44	24515.13
TAIWAN				12033.03	7027.05			10476.49		3422.12		
U ARAB EMTS												
U K				7514.16	17073.33			5525.89		13421.29		
U S A	7544.86	10027.46	9599.87	11826.33	9413.9	13663.44	7485.39	11226.62	13007.73	10868.3	9822.35	12080.5
VIETNAM SOC REP				10955.19			19978.48	15741.23	13896.81	14953.89	10302.5	12597.49

Table no.15: ITC-HS code -95065910 (Squash or racketball badminton rackets, whether or not strung)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	373.28	1235.9	731.83	400.7	499.39	431.33	185.56	337.35	395.88	523.57	522.23	515.73
CHINA P RP	321.78	407.13	825.74	351.37	372.57	238.54	176.56	232.85	202.93	278.93	401.28	374.21
FRANCE												
HONG KONG		1704.33			374.42	463.89	535.1	760.38	966.98			1158.16
JAPAN		3442.66		661.1	1138.23	1820.41		1698.89	463.2	2013.08	1469.16	1319.12
MALAYSIA					204.53			221.04	530.25	199.8	199.26	442.72
NORWAY												
SINGAPORE	630.76			679.73	1018.73	1050.65	208.8	532.97	1574.49	486.55	779.21	306.4
TAIWAN		1139.58		95.39		662.54		116.53	103.77	1070.01	456.82	1172.69
U S A									3774			
VIETNAM SOC REP		206.46	215.34	211.19	216.72	223.63	221.73	216.91			661.67	312.3

Table no. 16 : ITC-HS code -95065990 (Tennis, badminton or similar rackets, whether or not strung: -- Other)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	4241.81	1758.57	13165.01	806.19	660.19	1691.47	2684.86	352.17	4550.35	17284.33	736.14	1117.05
BELGIUM												
CHINA P RP	338.35	23.77	26241.33	447.36	660.19	681.92	1825.44	276.71	2221.58	195.76	270.44	580.18
FRANCE							2578.12		397.43	2567.1	1153.78	
GERMANY			205.33	480.92		77.56					226.25	
HONG KONG	6234.9	62.23					3645.67	498.6		6121.86	4936.05	3971.71
INDONESIA												
ITALY												
JAPAN		6874.58	40.67			2372.25				188200.46	1209.76	
MALAYSIA				4853.12		531.6		382.9	2981.68	2964.71	697.4	1795.24
MYANMAR						3030.1						
SINGAPORE				27.86		547.65	13205.14		31.94	14.27	31.13	
TAIWAN		80.46	20.05	733.46		1165.67		432.65		1167.85	690.52	1172.01
U ARAB EMTS												
U K	17862.53											
U S A								826.85	38862.46			

Table no. 17: ITC-HS code -95066100 (Lawn tennis balls)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	123.4	86.06	159.58	387.63	806.99	65.51	101.09	209.21	798.47	946.47	280.84	553.66
CHINA P RP		51.35		703.57		41.58		2.25	56.4	2414.78	32.64	47.1
FRANCE												
GERMANY					2971.83							
HONG KONG								371.25	3986.28			
JAPAN		63.12										
MALAYSIA				434.86				62.24	39.63			57.07
PHILIPPINES		60.08								170.23		
SINGAPORE												
TAIWAN	123.4	46.58		121.97	128.42		127.26	129.24	138.4	137.72		136.72
THAILAND		117.63	159.58	157.3	63.85	84.66	88	120.53	96.03	76.61	60.92	95.1
U K												
U S A								1447			1437	2097

Table no. 18: ITC-HS code -95066990 (Balls, other than golf balls and table-tennis balls :-- Other)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	1876.58	560.39	1868.25	5247.59	222.03	83.27	65.83	77.85	636.87	1111.52	4438.3	170.71
AUSTRALIA				1041.37					115.5			
CHINA P RP	1939.05	31.1	229.63	5649.75	224.09	60.15	46.51	40.66	128.93	137.42	52.1	33.53
FRANCE	2440.19											
GERMANY			83			251.64					366.98	
HONG KONG		91.54		476.78	55				2.46		23.44	19.49
INDONESIA										1343.17		
IRELAND												
ISRAEL												
ITALY												
JAPAN									1002.2			669.23
KUWAIT												
MALDIVES												7.39
NEW ZEALAND		176.39										
PHILIPPINES												
POLAND												
SINGAPORE										77653		
SWEDEN		215.68										
SWITZERLAND												
TAIWAN	127.15		12.32	143.92	122.29	94.77		67.34	121.22	93.56	12.06	134.79
THAILAND												
TURKEY												
U ARAB EMTS				29.39								
U K	128.24				373.19						373.04	
U S A	2367.17	2057.72	2856.54	7630.5		1256	1166.8	2628	2111.64	2529.04	84344.75	1139.67

MACAO							863.38					
MALAYSIA		1414.75					1067.82	1545.02		1295.52	1146.48	1211.77
MAURITIUS												
NETHERLAND	2986.32		424.62	1470.93	496.13	666.9	1022.8	1102.87	679.8	1136.67	27828.2	517.38
PHILIPPINES										917.36		
POLAND				754.27								
PORTUGAL												
RUSSIA				183905.92							187412.6	
SAMOA												
SINGAPORE	17157	2791.6		4756.25		2872		1675.19	2695.6	2227.21	2212.1	
SLOVAK REP		912.51				1447.12		1111.87	652.69	736.46	829.99	
SLOVENIA						704.63				1117	793.17	744.46
SOUTH AFRICA												
SPAIN	5820.33					509.48			1417.12		415.5	1522.37
SRI LANKA DSR	1125.43					1065.52		1450.06	987.27	390.38		1031.81
SWEDEN	3615.94	4783.19		4406.49		3648.16				4516.05	2026.75	3046.8
SWITZERLAND												
TAIWAN	811.93	710.18	882.43	349.03	1167.85	730.44	2669.72	836.7	994.88	624.28	594.46	651.04
THAILAND					1066.46	1656.81					1301.58	
TURKEY				636.01		1724.51	532.31				415.95	
U ARAB EMTS					365.2		2748.03	1440.5	199.21	986.5	26939.2	1423.93
U K	1411.64	1105.95	1274.17	12512.84	1639.13	2317.56	1296.03	2346.28	1045.32	2584.75	1259.04	2140.5
U S A	4098.28	5020.77	3860.86	3302.53	9629.83	4678.54	5460	5829.18	4104.57	5739.18	3574.84	4257.12
VIETNAM SOC REP					495.38	609.13	299.15	485.42	335.11	375.44		280.62

Table no. 21: ITC-HS code -95069910 (Badminton Shuttle Cocks)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	401.39	84.97	171.61	257.38	5878.68	136.65	230.87	108.95	250.35	144.58	271.69	155.08
CHINA P RP	465.43	152.9	263.48	412.27	9484.43	138.07	258.33	145.29	359.57	309.07	319.44	272.71
HONG KONG										59.2	914.79	48.89
JAPAN		41.99		30.35	28.84	44.59	34.19	32.26	31.9	44.89	30.67	35.93
SINGAPORE												
TAIWAN	273.31	28.17	79.74	198.68	129.63	212.03	219.37	104.89		187.99	124.56	156.49
U K						173.99					172.42	

Table no. 22: ITC-HS code -95069990 (Equipment nes for sports, swimming and paddling pools – Other)

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
Benchmark UV	15438.62	43167.9	66262.41	39970.47	12265.44	8745.92	5930.33	7555.2	29271.2	4944.47	52962.84	13617.86
AUSTRALIA				898.86					1738.29			
AUSTRIA						132.29						1594.19
BAHARAIN IS												
BELGIUM	105.6	1387.9	6129.81	984.42	2448.79	138410.23	1044.49		921.28	159.77	3257388	1106.73
BULGARIA							6537.2					
CANADA		26980.58								35861		1306.5
CHINA P RP	2290.51	48934.63	57821.45	5284.98	8499.33	2471.95	1684.53	1680.71	7103.61	2360.06	21307.74	2574.84
CZECH REPUBLIC					1022.4				1250.45		33409.7	2314.39
DENMARK												
FRANCE	1073.28	2348.14	17987.82	440429.25		63248.83	62841.83	764685.78	223030.12	2934.64	10588.94	4851.96
GEORGIA	724.69	17105.26										
GERMANY	4491.75	111.35	66314.78	14417.03	35886.54	3950.84		1419	3229.71	1339.11	24402.35	179384.74
HONG KONG		1233.03	160.05	273.66	490.72	3556.5	2726.31	1180.35	1643.03	147.03	920.39	11827.97
HUNGARY						21837.5		27854.64	125813			
INDONESIA		28.81			46.39			897.72				
IRELAND			3972.68			33744.27						
ISRAEL								11272.5		74		

ITALY	29255.33	369.77	18998.47	999593.46	67.68	2080.48	114613.31	3966.23	2277.25	164929	2072.92	2938.63
JAPAN		94399.89	2311.67		2795.6				2965.55			6957.08
KOREA RP	3474.54	16892.43		23592.43	4830.57	3541.09	706.86	6338.56	3100	79157.8	5327.21	11998.55
LATVIA												3694.47
MALAYSIA				9016.44	143.12	15228.58	202.98	236.06	4554			8510.34
MEXICO												
NETHERLAND	2904.05	6074.06	1095.71		358708	41831.15	7157.39				9801.44	522.84
NEW ZEALAND		44680.83			4770.06			4579.56				
NORWAY										869.94		
OMAN												1100
POLAND	1138.33				299.77		662.1					
PORTUGAL		3889.51		1175.45			35200.69	1146.95	36189.13		34593.92	1084.53
RUSSIA					82115							
SINGAPORE	77.96		61243.69	83.6	1555.6	320.85		3194.16		402.41	8601.4	
SLOVENIA										36720		
SOUTH AFRICA				10078								
SPAIN	34270.5							71943.42	75825.28	87.9	41911.13	65118.58
SRI LANKA DSR				126.56					106.69			
SWEDEN	10472.09				1890.45				6193.53	229972.5	6234.53	2535.92
SWITZERLAND	9686.9		95833.48		331763.61	256908.94	2261.71	62.4			249296.8	82625.49
TAIWAN	236.87	21439.72	306.21	15821.16	4586.88	601.88	29.44	3086.37	78106.73	5961.19	119.36	684.47
THAILAND				2549.13	62783.71				322.79			1473.86
TUNISIA		232.19										
TURKEY					224.04					621.33	218.42	146.74
U ARAB EMTS				293.05	1068.75	1583.24	429.27			2522.72	231.95	33720.64
U K	1744	2422.52			14747.65	88925.13	1192.53	3756.93	160541	65717.85	18040.99	3011.22
U S A	245881.48	1297.9	500787.63	634779.17	16407.67	9522.55	60839.2	6528.23	362817.43	13470.58	108526.6	3310.75
UKRAINE								1702.33				
VIETNAM SOC REP									220985.48		2173.29	27193.57
