

Excise Duty Act, 2058 (2002)

Date of Royal Seal and Publication

2058/10/17 (30 January 2002)

Amendment:

Date of Authentication and Publication:

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| 1. Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010) ¹ | 2066/10/07 (21 January 2010) |
| 2. Some Nepal Laws Amendment Act, 2072 (2016) | 2072/11/13 (25 February 2016) |
| 3. Some Nepal Laws Amendment, Unification, Codification and Repeal Act, 2074 (2017) † | 2074/06/30 (16 October 2017) |
| 4. The Financial Act, 2075 (2018) | 2075/03/32 (16 July 2018) |
| 5. The Financial Act, 2076 (2019) | 2076/03/30 (15 July 2019) |
| 6. The Financial Act, 2077(2020) | 2077/03/15 (29 June 2020) |

Act Number 17 of the year 2058 (2002)

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An Act made to amend and codify the laws relating to excise duty

¹ This Act came into force on 15 Jesth, 2065 (28 May 2008).

† This Act came into force on 1 Bhadra, 2075 (17 August 2018).

‡ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

Preamble: Whereas, it is expedient to amend and codify and make extant the laws provisioned for the imposition and recovery of the excise duty on the products manufactured in or imported into, or the services delivered in, ↔..... Nepal in order to mobilize revenue by making effective the process of collecting revenue needed for economic development of the country;

Now, therefore, Parliament has enacted this Act in the first year of reign of His Majesty the King Gyanendra Bir Bikram Shah Dev.

1. **Short Title and Commencement:** (1) This Act may be called as the “Excise Duty Act, 2058 (2002)”.

(2) This Act shall come into force immediately.

2. **Definition:** Unless the subject or the context otherwise requires, in this Act:

(a) “Excisable Goods or Services” means goods or services on which excise duty is levied pursuant to this Act or other prevailing laws.

²(a1) “Excise stamp” means the ticket indicating securities mark in the format prescribed by the Department to be used in the excisable goods and this term also includes securities mark provided through electronic medium or any other mark as prescribed by the Department.

(b) “Goods” means both moveable and immoveable property.

(c) “Services” means anything other than goods.

(d) “Enterprise” means any firm, company or organization incorporated under the prevailing laws with the objective of production, import, storage or sale distribution of excisable goods, or for providing excisable services.

(e) “License” means the license granted pursuant to Section 9.

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

² Added by Financial Act 2077(2020)

- (f) “Excise Duty Officer” means the officer designated by the Government of Nepal for the purpose of this Act.
- ◉ (g) “Production” means the act of constructing, processing, manufacturing or preparing goods subject to excise duty.
- (h) “Producer” means person, firm, company or organization having obtained the license to produce excisable goods and this term also includes person, firm, company or organization providing the excisable services.
- ♦(h1) “Tobacco Products” means *pan masala*, *gutkha*, chewing tobacco or other similar products containing mixture of tobacco or tobacco products for smoking or for consumption by chewing or to be put in mouth and this term also includes cigarette, quid of tobacco (*bidi*), cigar.
- (i) “Person” means any person, enterprise, association, partnership firm, cooperative, joint venture, director of a trust or fund, proprietor and chief representative or agent, and this term also includes any entity, or branch or sub-branch of such an entity or similar place of transaction that, with or without profit motive, manufactures or imports excisable goods or services and sells and distributes such excisable goods or services in wholesale or retail or any manner.
- ◉ (j) “Factory Price” means the price of excisable goods determined by summing up only the cost of production of such goods and the profit of the enterprise without adding the excise duty or other taxes.
- (k) “Price” means:
 - (1) The factory price in the context of goods produced,
 - (2) The price as per the invoice in the context of services provided,

◉ Amended by the Financial Act 2075 (2018).

♦ Added by the Financial Act 2075(2018).

◉ Amended by the Financial Act 2075 (2018).

- ° (3) The price determined as per Sub-section (2) of Section 7 in the context of imported goods.
- (l) “Import” means the act of bringing excisable goods from a foreign country into Nepal↔ as per the prevailing laws.
- (m) “Invoice” means the bills, receipt or voucher issued as per this Act by stating the price.
- (n) “Department” means the department designated by Government of Nepal for the purpose of this Act.
- (o) “Director General” means the Director General of the Department.
- ♦ (o1) “Liquor” means any alcoholic substance with more than 0.5 percent alcohol, prepared by fermenting any grains, fruits or any other starchful substance or by other method, and this term also includes alcoholic beverages, spirit, *chyang*, whiskey, rum, gin, brandy, vodka, beer, wine, sherry, champagne, cider, perry, mid, malt, industrial alcohol, rectified spirit, malt spirit, silent spirit, denatured spirit, E.N.A., heads spirit.
- ♦ (o2) “Ready-made liquor” means all kinds of alcoholic beverages prepared from mixtures with alcoholic strength by volume of less than 57.06 percent.
- ♦ (o3) “L.P.” means the strength of pure ethanol in London Proof.
- ♦ (o4) “L.P. liter” means the content of pure ethanol in a liter is 57.06 percent.
- ♦ (o5) “U.P.” means the strength less than London Proof.
- ♦ (o6) “O.P.” means the strength more than London Proof.

↔ Removed by Republic Strengthening and Some Nepal Laws Amendment Act, 2066 (2010).

♦ Added by the Financial Act 2075(2018).

- ♦ (o7) “Physical Control System” means the system of production, removal, import and export of excisable goods under the control of the Excise Duty Officer or any other employee designated by such Officer.
 - ♦ (o8) “Self-Removal System” means the system of production, removal, import and export of excisable goods or services other than those based in physical control system.
 - ♦ (o9) “Determination of Excise Duty” means the determination of excise duty made pursuant to this Act.
 - ♦ (o10) “Claimed Amount” means the total amount fixed by adding the price of goods or services subject to excise duty under this Act and the excise duty charged on such goods or services.
 - ♦ (o11) “Electronic Medium” means medium like computer, internet, e-mail, fax, electronic cash machine, fiscal printer and this term also includes electronic payment gateways and such other approved mediums as prescribed by the Department.
 - (p) “Prescribed” or “as prescribed” means prescribed or as prescribed in the Rules framed under this Act.
- °3. **To levy excise duty:** Excise duty as set forth in Schedule shall be levied if an enterprise by producing goods removes, imports goods and sells services.
- ♦3A. **Assessment and recovery of excise duty:** (1) The liability to asses and recover excise duty levied pursuant to this Act shall be upon the producer producing excisable goods and services.

♦ Added by the Financial Act 2075(2018).

° Amended by the Financial Act 2075 (2018).

However, in case of imported goods, the concerned Customs Office shall assess and recover the excise duty.

(2) If excise duty is applicable at the time of sales or distribution apart from the time of production or import, the liability to assess and recover the applicable excise duty shall be upon the importer or the seller.

(3) The excise duty paid for raw materials consumed in the course of production of excisable goods may be deducted against the excise duty paid upon removal of the final goods.

Provided that, other than tobacco industry under the self-removal system, excise duty paid while purchasing or importing raw materials by an industry may be deducted against excise duty paid while selling the final good.

(4) Any excise duty paid for goods incurring loss due to fire, theft, accident, destructive incident or expiry of the date of utility of the good, may be deducted as prescribed by the Department.

(5) While deducting excise duty pursuant to this Section, excise duty paid on import of auxiliary raw materials, packaging materials, and raw materials and machinery parts having customs duty exemption shall not be allowed to be deducted.

♦**3B. Excise duty not to be levied:** (1) No excise duty shall be levied on the excisable goods and services pursuant to Section 3, under the following circumstances:

- (a) If any goods or services are exported outside Nepal or any goods other than liquors or cigarettes are sold to a licensed duty-free shop (bonded warehouse and duty-free shops),
- (b) If a licensed bonded warehouse sells cigarettes or alcohol to a person or entity having diplomatic and tariff privilege as per the recommendation of Ministry of Foreign Affairs, Government of Nepal.

♦ Added by the Financial Act 2075(2018).

Provided that,

- (1) Bonded Warehouse shall not be restricted from selling or distributing goods, other than cigarette or alcohol, without levying excise duty on it.
- (2) While importing excisable goods to be sold from a bonded warehouse, cash deposit or bank guarantee equivalent to excise duty applicable on such goods shall be furnished.
- (2) The procedure to release or refund cash deposits or bank guarantee pursuant to Clause (b) of Sub-section (1) shall be as prescribed by the Department.
- (3) If any goods exported upon production or preparation in Nepal is to be re-imported due to rejection by the concerned party or some other reason, and such goods are to be exported within three months of such import upon return, excise duty applicable during such return of goods shall be kept as security and such security shall be refunded by the concerned Customs Office upon re-export of the goods.
- (4) Industry producing and exporting excisable goods to foreign countries, shall be allowed to deduct excise duty paid on purchase or import of raw materials used for producing the excisable goods, to the extent of quantity of export, against the excise duty to be paid during removal of goods pursuant to Sub-section (3) of Section 3A.
- (5) Claims may be submitted before the Excise Duty Officer for refund of excise duty that could not be adjusted upon deducting pursuant to Sub-section (4).
- (6) If the Excise Duty Officer, upon investigation and examination finds the claims for refund of excise duty amount pursuant to Sub-section (5) to be reasonable, shall refund the amount within sixty days of making such claim.
- (7) In order to claim for refund of excise duty pursuant to Sub-section (5), there should be a value addition of at least fifteen percent (15%) during the export of tobacco and alcoholic products and beetle (*pan masala*) products.
- (8) While claiming for refund pursuant to Sub-section (5), if the claims are not made within one year of the expiry of the period to submit details and if the value

addition pursuant to Sub-section (7) has not occurred, the excise duty shall not be refunded.

°4. **Recovery of excise duty:** (1) Except as otherwise provided in this Act, excise duty shall be recovered from the goods and services subject to excise duty under this Act, in the following circumstances:

- (a) In case of goods produced by industry under Physical Control System, at the time of removal for sale after production from the enterprise,
- (b) In case of goods or services under the self-removal system, at the time of issuing the invoice,
- (c) In case of imported goods, at the customs point at the time of entry inside the territory of Nepal,
- (d) In case of import of service, as prescribed by the Department.

(2) Notwithstanding anything contained in Sub-section (1), in case of certain goods or services, the Department may prescribe to recover excise duty at the time of production of such goods or rendering of such services.

♦4A. **Liability to pay excise duty:** The following person shall be liable to pay excise duty pursuant to this Act:

- (a) In case of goods and services produced within Nepal, the producer,
- (b) In case of imported goods, the person mentioned in the bill of lading, airway bill, invoice or application for clearance for receiving such goods,
- (c) In case of auction of excisable goods, the person acquiring such goods,
- (d) In cases where goods other than alcohol or tobacco bought from a duty-free shop is resold or used for other purpose, the person reselling it or re-using it,

* Amended by the Financial Act 2075 (2018).

♦ Added by the Financial Act 2075(2018).

- (e) In cases where the status of goods or service exempted from excise duty is converted into excisable, the person having ownership over such good,
- (f) In circumstances other than that set forth from Clause (a) to (e), any other person as prescribed by the Department

♦4B. **Time limit to deposit excise duty:** (1) The excise duty collected pursuant to this Act shall be deposited as follows:

- (a) In case of goods based on Physical Control System, at the time of removal of such goods,
- (b) In case of goods or services produced, sold and distributed under Self Removal System, within twenty-fifth day of the month following the issuance of the invoice,
- (c) In case of imported goods, at the time in which such goods enter into Nepal,
- (d) In case of imported services, as prescribed by the Department.

(3) If the excise duty is not paid within the time limit prescribed under Clause (b) of Sub-section (1), a delay fee at the rate of 0.05 percent per day shall be charged on the amount of excise duty remaining due.

♦4C. **Exemption from excise duty:** (1) Goods imported on the recommendation of Ministry of Foreign Affairs by a person or entity enjoying diplomatic facility shall be exempted from excise duty.

(2) Notwithstanding anything contained in Sub-section (1), excise duty shall also be exempted in the following circumstances:

- (a) If diplomatic mission or donor agency transfers the motor vehicles, not older than ten years since the year of its first production, that they imported with diplomatic facility or tariff facility to any project as per the approved annual program of such project and converts the number plate into governmental

♦ Added by the Financial Act 2075(2018).

plates; or if the motor vehicle, not older than ten years since the year of its first production, imported in the name of any project under full or partial tariff facility (except those imported on inventory or bank guarantee) is transferred to local body, community school, community hospital or governmental body with the approval of Ministry of Finance, Government of Nepal upon the completion of the project, the excise duty shall not be levied on such transfer;

- (b) If any diplomatic agency, project, [▣]person and other body (governmental or non-governmental organization) intends to scrap and cancel the registration of any motor vehicle imported by them under tariff facility, which is older than fifteen years from the year of its production, with the approval of Ministry of Finance such that it cannot be re-used, the excise duty shall not be levied on such motor vehicle.
- (c) If the owner of a motor vehicle imported for personal use with the enjoyment of partial customs tariff facility dies and the motor vehicle has to be transferred to the husband or wife of such owner of motor vehicle, the excise duty shall not be levied on such transfer.
- (d) Armored personal carrier, motor vehicles, arms ammunitions and all other kinds of goods taken by mentioning in the record for use by the battalions of Nepal Army, Armed Police Force and Nepal Police deployed as peacekeepers on the request of United Nations.

(3) An industry producing goods by using ninety percent or more of local scrap (*Jhuttra or Patru*) goods shall be exempted from excise duty levied on such products.

♦4D. **Control on sale and distribution:** (1) The Government of Nepal may control the sale and distribution of excisable goods that it deems necessary to control and manage sale and distribution of such goods as prescribed.

[▣] Added by Financial Act 2076 (2019).

♦ Added by the Financial Act 2075(2018).

(2) A businessperson, other than hotel and restaurants, carrying out transaction of liquor shall only transact liquors and tobacco.

(3) A person licensed to carry out transaction of tobacco shall carry out such transaction through a separate place.

(4) Notwithstanding anything contained in Sub-section (2) and (3), a departmental store shall carry out transaction of liquors and tobacco by maintaining a separate sales section.

♦4E. **Provision relating to gifts and cash discounts:** The liquor, beer or cigarette industry or importers or sellers of such products shall not operate any type of gift schemes or provide any discounts ³.....while selling such products to any other distributor. If such an act is carried it shall be deemed a breach of the condition of the license.

5. **Power to appoint or designate Excise Duty Officer:** Government of Nepal may, for the purposes of this Act, appoint Excise Duty Officer in the required number, and in cases where Government of Nepal deems it necessary, may designate any other officer of Government of Nepal to act as the Excise Duty Officer.

6. **Jurisdiction of Excise Duty Officer:** The jurisdiction of excise duty officer shall be as prescribed by the Government of Nepal.

◉7. **Price determination of excisable goods or services:** (1) In cases where the excise duty on any product or service, produced inside Nepal, is to be levied according to value (ad valorem), the excise duty shall be levied taking the following price as the basis:

(a) The factory price determined by a producer at the time of selling an excisable goods;

(b) In case of service, the price of the service at the time of selling it; or

♦ Added by the Financial Act 2075(2018).

³ Deleted by Financial Act 2077(2020)

* Amended by the Financial Act 2075 (2018).

(c) The price specified by the Department on the basis of cost of production or other reasonable basis.

(2) In case of goods to be imported into Nepal, the excise duty shall be levied on the price determined after adding the customs duty on such goods to the price determined for the purpose of levying customs duty on them.

(3) In case of services, the excise duty shall be collected from the price determined on the basis of the invoice.

(4) For the purpose of collecting excise duty, the Department may re-determine the price or determine additional price, as required.

8. **License to be obtained:** (1) No one shall manufacture, import, sell or store an excisable goods or provide excisable services to any other person, without obtaining a license pursuant to this Act.

(2) A person, firm, company or organization that intends to obtain the license as referred to in Sub-section (1) shall file an application to the Excise Duty Officer for the license, in such format and accompanied by such fee as prescribed.

9. **Provision on license:** (1) No one shall manufacture, import, sell or store an excisable goods or provide excisable services to any other person, without obtaining a license pursuant to this Act or the Rules framed under this Act.

However, no excise duty license shall be required to import excisable goods under the diplomatic facility on the recommendation of the Ministry of Foreign Affair, Government of Nepal and to sell or store goods under self-removal system.

(2) A person, firm, company or organization that intends to obtain the license referred to in Sub-section (1) shall file an application to the Excise Duty Officer for the license, in such format and accompanied by such fee as prescribed.

* Amended by the Financial Act 2075 (2018).

(3) In cases where an application is filed to the Excise Duty Officer for the license pursuant to Sub-section (2), the Department or the Excise Duty Officer designated by the Department shall, if it appears appropriate to issue license upon making necessary examination on such an application, issue the license in the prescribed format.

(4) The term of the license issued pursuant to Sub-section (3) shall remain valid for one fiscal year.

(5) A licensee who intends to renew the license shall renew the license within the month of Shrawan after the expiration of the period specified pursuant to Sub-section (4) by paying the fees as prescribed.

Provided that,

(a) If a licensee so intends, license may be renewed for a period of three fiscal years by paying renewal fees at once.

(b) A licensee producing quids of tobacco (*bidi*) tobacco (*surti*), readymade tobacco (*khaini*), *panmasala*, *gutkha*, raw sugar (*khadsary*) industry or importer of molasses (*khudo*) and jaggery (*gud*) shall renew the license by depositing the prescribed renewal fees.

⁴(c) A license obtained for production of excisable goods under self-removal system, except tobacco products shall not be required to be renewed.

(6) A licensee, except the ones producing or importing, who fails to obtain the renewal within the period as referred to in Sub-section (5) shall pay a fine of twenty five percent of the renewal fees for obtaining the renewal within the first three months of the expiration of such a period; a fine of fifty percent of the renewal fees for obtaining the renewal within three months thereafter; a fine of seventy five percent of the renewal fees for obtaining the renewal within next three months thereafter and a fine of hundred percent of the renewal fees for the period till the end of Ashadh.

⁴ Amended by Financial Act 2077(2020)

☒ (6A) The licensed producers and importers failing to renew the license within the time limit set forth in Sub-section (5), shall, for renewal of license, deposit the fine equivalent of fifty percent of the renewal fees in the first three months after the expiry of time limit and a fine of hundred percent of renewal fees in the next three months. Put the amendment mark)

However, the producers and importers obtaining license pursuant to Sub-section (3) if fails to renew the license within the time limit as set forth in Sub-section (5), may renew their license within 14 Jan 2020 (end of Poush 2076), if intended, by depositing the renewal fees payable for each year and fine equivalent to hundred per cent of such fees.

(7) If any person carries out transaction without obtaining the license as referred to in Sub-section (1), the person shall not be exempted from the fees chargeable for the license and for its renewal.

♦9A. **Power to hold license:** (1) If a licensee stops carrying out transaction of excisable goods or services, the licensee shall file an application to the Excise Duty Officer for holding the license along with reason for such action within 15 days.

(2) If an application is received pursuant to Sub-section (1), the Excise Duty Officer shall make decision to hold or not to hold the license of that licensee, and if it appears necessary to hold the license, shall hold it and notify the licensee within fifteen days after the receipt of the application.

(3) The licensee whose has been kept on hold pursuant to Sub-section (2) shall not be required to file returns as referred in Section 10A since the next month of the such hold.

(4) The licensee shall not be required to renew the license pursuant to Section 9 during the period of hold pursuant to Sub-section (2).

(5) The licensee shall file an application to the Excise Duty Officer, in case they intend to resume the transaction of goods or services from the license kept in hold

☒ Added by Financial Act 2076 (2019).

♦ Added by the Financial Act 2075(2018).

pursuant to Sub-section (2) and the Excise Duty Officer shall permit the transaction to be carried out after receiving such application.

♦**9B. Power to suspend license:** If the licensee producing excisable goods like alcohol, cigarettes or tobacco products, produces, removes or sells and distributes such goods produced by them without sticking excise duty stickers or using fake stickers or re-using old stickers; or if it is found through preliminary investigation that the excise duty has been evaded by producing and storing such goods without recording the raw materials required for production, then the Excise Duty Officer may suspend the license of such licensee for up to three months.

(2) The licensee shall not produce, sell or remove the goods produced by them during the period of suspension as per Sub-section (1).

(3) If any person is found to carry out the act under this Section, it shall be deemed as the offence under this Act.

10. Power to cancel license: The Department may cancel the license issued pursuant to Sub-section (1) of Section (9) in the following circumstances:

(a) in case of breach of terms and conditions set forth in the license,

(b) appears contrary to public interest,

♦ (c) in case of failure to pay excise duty,

♦ (d) in case of dissolution of licensed entity or if the licensee files an application for cancellation of their license,

♦ (e) in case of failure to renew license pursuant to Section (9).

♦**10A. To file excise duty returns:** A person who has liability to assess and recover the excise duty pursuant to Section 3A shall file the returns of excisable transaction for each month, as prescribed, to the Excise Duty Officer or as provisioned in Sub-section (3) of Section

♦ Added by the Financial Act 2075(2018).

10C or by registered post within twenty-five days from the end of such month. Such returns have to be filed irrespective of whether excisable transaction has been carried on or not in that month.

♦**10B. To maintain accounts:** (1) A person who has obligation to file the excise duty returns pursuant to Section 10A shall maintain updated accounts with the prescribed details of the production and sale of excisable goods or services, purchase, consumption of raw materials, auxiliary raw materials etc. required for production of such goods or services, and final stock reflecting the price and quantity and shall provide such details as and when the Excise Duty Officer so demands.

(2) The books of purchase, production, removal, sale and stock as per Sub-section (1) shall be used for the purpose of maintaining accounts upon certifying by the concerned Excise Duty Officer.

(3) The licensee has to retain the accounts of transaction safely for six years.

(4) For the implementation of this Act, the Excise Duty Officer may, by giving a notice in writing, seek information as to the transaction of excisable goods or services.

♦**10C. Records processed by computer to be used as evidence:** (1) Notwithstanding anything contained in the prevailing laws, the records relating to excise duty of any person processed by the computer installed at the Department or offices thereunder or offices designated to administer excise duty shall be eligible as evidence for purposes of excise duty, except as otherwise proved.

(2) It may so provisioned that the data relating to the excisable goods or services may be retrieved automatically by the Department or the office designated by the Department.

(3) The Department may make necessary arrangements concerning filing of excise duty returns and payment of excise duty through electronic medium.

♦ Added by the Financial Act 2075(2018).

♦**10D. Power of Excise Duty Officer to assess excise duty:** (1) The Excise Duty Officer may assess the excise duty in any of the following circumstances:

- (a) If the excise duty returns is not filed within the time limit,
- (b) If an incomplete or erroneous excise duty returns is filed,
- (c) If a false excise duty returns is filed,
- (d) If the Excise Duty Officer has a reasonable ground to believe that the amount of excise duty is understated or otherwise incorrect,
- (e) If the Excise Duty Officer has ground and reason to believe that the selling price has been under-invoiced and it is necessary to re-determine the price or to determine additional price pursuant to Sub-section (4) of Section 7,
- (f) If the output recovery of production (*pratilabdi*) of goods or services subject to excise duty pursuant to or under this Act is prescribed, and such output recovery (*pratilabdi*) is not met,
- (g) If the difference between the alcohol content in liquors removed from the factory and in the materials sent for processing for production of liquor is more than one percent,
- (h) In the event of evasion of excise duty,
- (i) If any person does transaction of excisable goods without obtaining the license.

(2) In assessing the excise duty pursuant to Sub-section (1), the Excise Duty Officer shall give a time-limit of fifteen days to the concerned person to submit his/her clarification for defense.

(3) The Department may monitor excise duty assessed pursuant to Sub-section (1). If any error is found upon monitoring, the Director General may order the for re-assessment of excise duty.

(4) The Excise Duty Officer shall have the following powers for the purposes of assessment of excise duty pursuant to Sub-section (1) or examination of the excise duty returns filed pursuant to Section 10A.:

- (a) To examine the goods, places, documents, accounts and records related with the liability of excise duty,
- (b) To search or seal the place of transaction of any person or other places where evidences related with the acts deemed offence under this Act can be found,
- (c) To seek information from the persons who prepare any records, books, accounts and documents or fill up details therein in the course of discharge of their duty,
- (d) To take possession of or take elsewhere any documents, books and records situated in the place of transaction of excisable goods and services or other places related thereto,
- (e) To audit excise duty in the place of transaction or office or other appropriate places,
- (f) The Excise Duty Officer may seek information of any matter from a bank or financial institution or any person in relation to the transaction of excisable goods or services.

(5) It shall be the duty of such a bank and financial institution or person to give information as sought by the Excise Duty Officer pursuant to this Section.

♦ **10E. Power to have expert's service:** The Department may obtain the service of liquor expert, brewing expert, chemical expert and other experts, as required, for the effective implementation of this Act.

♦ **10F Power to prescribe output recovery of production (*pratilabdi*) of excisable goods and services:** (1) The rate of output recovery of production (*pratilabdi*) of ethanol, spirit or E.N.A. to be obtained from grains, molasses or Khudo used by an industry producing anhydrous ethanol, rectified spirit or E.N.A. shall be as prescribed.

(2) If it appears that the production is less than the rate of output recovery prescribed pursuant to Sub-section (1), it shall be deemed that the highest quality of liquors has been produced by the industry from the ethanol, spirit or E.N.A. in such different quantity.

♦ Added by the Financial Act 2075(2018).

(3) The Department may prescribe the rate of output recovery of production (*pratilabdi*) of other excisable goods and services.

♦**10G. To examine the alcohol content:** The Excise Duty Officer may at any time examine the content or quality of alcohol in the liquors removed from the factory with approval and in the substances sent for processing for production of liquor. The alcohol content shall not differ more than one percent or the quality shall not be substantially different.

♦**10H. Recovery of due excise duty:** If any person does not pay the excise duty to be paid within the time limit as referred to in this Act, the concerned Excise Duty Officer may recover the same by adopting any or all of the following measures:

- (a) Deducting from the amount, if any, refundable to such a person,
- (b) By causing to deduct such amount from the amount payable to such a person by the Government of Nepal or by any corporate body owned by the Government of Nepal or by the state level government or by any corporate body owned by the state level government or by local body,
- (c) By causing to deduct such amount from the benefits of such a person in a bank, financial institution or other institution,

Explanation: *For the purposes of this Clause, the term “benefits” includes deposits and investments held in a bank, financial or other institution.*

- (d) By freezing the sale, export, import and other business by and of such a person,
- (e) By seizing the movable and immovable property of such a person,
- (f) By auction selling any or all of the movable and immovable properties of such person at one time or at different times as prescribed.

♦**10I. Delay Fee:** In the event of failure of a person to pay the excise duty within the time limit as referred to in this Act due to the determination of the excise duty except in the

♦ Added by the Financial Act 2075(2018).

circumstance as referred in Clause (a) of Sub-section (1) of Section 4 or for any other reason, except a circumstance as referred to in Clause (a) of Sub-section (1) of Section 4, a delay fee at the rate of 0.05% per day shall be charged on the amount of excise duty remaining due.

◆**10J. Provision against excise duty evasion plan:** Notwithstanding anything contained elsewhere in this Act, it shall be deemed that an evasion of excise duty has been incited if any taxpayer commits any of the following activities with intention of benefitting from excise duty, and the Director General may order Excise Duty Officer to recover the tax upon assessment of tax from such tax payer:

- (a) Reducing excise duty liabilities by carrying out a plan or activity with an intention of evading excise duty by misusing the provision under this Act,
- (b) Doing any activity with intention of reducing excise duty liabilities or concluding a contract with such an intention.

◆**10K. Examination of the excise duty sticker:** Excise Duty Officer shall examine the originality of excise duty sticker used in production or import of liquor, beer or cigarette and other excisable goods.

11. **Investigation to be carried if substantial basis found:** If there is substantial reason to suspect that the attempt is being done to evade the excise duty by ^oremoving the excisable goods from the enterprise or the excisable goods are being taken away by importing them from a foreign country, then the Excise Duty Officer or the employee deployed by such Officer can stop any person or vehicle and demand the proof of payment of excise duty. If the proof of payment of the excise duty cannot be furnished, it shall be deemed that the payment of excise duty has been evaded.

12. **Power to search, seize or arrest:** (1) If any person, firm, company, or organization is found to be engaged in the production, import, sale or storage of excisable goods or has

^o Amended by the Financial Act 2075 (2018).

◆ Added by the Financial Act 2075(2018).

^o Amended by the Financial Act 2075 (2018).

been providing excisable services without taking a license or if information regarding the evasion of excise duty as per Section 11 is obtained by the Excise Duty Officer or the employee deployed by such Officer, then the Officer or such employee may search the enterprise, building, land, vehicles, or places where such activities are being done.

(2) While carrying out a search as per Sub-section (1) if it is found that a business is conducting acts of producing, selling, importing, storing or transferring excisable goods or delivering excisable services in contrary of this Act, then the Officer or the employee conducting the search shall issue an warrant and arrest such person engaged in the act, and seize the goods recovered there by executing a memorandum (*muchulka*).

(3) If any offence under this Act is being committed in any enterprise, building, land, vehicle or place and if it is foreseen that there is the possibility of the accused absconding or the evidence of the offence being wiped out if immediate action is not taken, then the Excise Duty Officer or the employee deployed by such an Officer may by executing a memorandum (*parcha*) carry out or cause any of his/her subordinate employee to carry out the following acts at any time:

- (a) to enter into such an enterprise, building, land, vehicle or place,
- (b) if there is any obstruction and objection in entering into such place, to give a reasonable opportunity for any person staying in that place to leave the place, and enter into by breaking any window or door,
- * (c) to seize the excisable goods related to the offence and such other goods as may be ancillary to prove the offence and to seal such place,
- (d) to suspend the license, and

◆ Provided that, such suspension shall not exceed the period of seven days and decision shall be made within sixty days of such suspension.

* Amended by the Financial Act 2075 (2018).

◆ Added by the Financial Act 2075(2018).

(e) to arrest the person who is suspected to have committed the offence.

[^](3a) Any person arrested under Clause (e) of Sub-section (3) shall be presented to Excise Duty Officer for approval of the arrest.

^{*}(4) In entering into any enterprise, building, land, motor vehicle or place or carrying out a search pursuant to this Section, such entry or search shall be conducted in witness of representative of concerned metropolitan city, sub-metropolitan city, municipality or rural municipality.

(5) If someone has been arrested or any enterprise, building, land, motor vehicle or place has been searched out or excisable goods or other goods have been seized under this Act, the Excise Duty Officer who has so arrested, searched out or seized has to send, through faster means, a report thereof to the Director General of the Department within twenty-four hours of such arrest, search or seizure of goods. In cases where any other employee subordinate to the Excise Duty Officer has carried out such act, such employee shall send a report thereof to the Excise Duty Officer or the Department within twenty-four hours of carrying out such act.

(6) In respect of the investigation of offence under this Act, the Excise Duty Officer shall have the same rights as that of police under the prevailing law.

(7) If the Excise Duty Officer requests the local administration or the police for assistance in search, arrest or seizure, the local administration or the police shall render such assistance immediately.

13. Duty to give information of offence: [©] (1) If any person comes to know that any act contrary to this Act is about to be committed, is being committed or has already been committed, such a person may give such information verbally or in writing to the Inland Revenue Office, Taxpayers' Service Office or nearby police station. Written information

[^] Added by Act to Amend, Unify, Settle and Repeal Some Nepal Laws 2074 (2017).

^{*} Amended by the Financial Act 2075 (2018).

so received or information received verbally upon made in writing shall be sent to concerned Inland Revenue Office or Taxpayers' Service Office.

(2) In cases where the informant intends to keep his/her name secret, he/she may give his/her identity in code language.

(3) The person providing information shall not be compelled to disclose the source of his/her information.

♦ (4) Any informant providing information of offence under this Act may be awarded informant incentive (*suraki kharcha*) of up to ten thousand rupees immediately on the basis of the truthfulness of the information in accordance with the procedure prescribed by the Department, by the Director General or concerned Officer prescribed in such procedure.

14. Rewards: * (1) Upon final settlement of the case filed based on the information or clue that an act contrary to this Act is about to be committed, is being committed or has already been committed, the government employee or any other person providing such information or clue shall be awarded from the concerned Inland Revenue Office or Taxpayers' Service Office with a reward in a sum to be set as follows from the proceeds recovered from the accused other than the excise duty on the excisable goods seized from the accused:-

- (a) Ten per cent of the claimed amount to the informant,
- (b) Twenty per cent of the claimed amount to one who seizes and hands over goods only;
- (c) Thirty per cent of the claimed amount to one who arrests and hands over the person, along with the goods.

♦ Added by the Financial Act 2075(2018).

* Amended by the Financial Act 2075 (2018).

Provided that, in cases where the informant who gives information or clue are more than one person, the reward shall be divided between them on *pro rata* basis.

(2) In cases where any employee or police arrests a person, along with the goods seized, upon having a clue, twenty-five percent of the claimed amount shall be awarded to such employee or police.

Provided that, in cases where only goods are seized, twenty-five percent of the value of the goods seized shall be given as reward. In cases where the reward to be so given exceeds fifteen thousand Rupees per person at a time, it shall be given not in excess of that figure.

15. Penalty to the person who does not give information or render assistance: In cases where any person who has the duty to give information that any act contrary to this Act is about to be committed, is being committed or has already been committed, upon knowing such matter, or to render assistance as and when sought by the ◦Inland Revenue Office or Taxpayers' Service Office, does not knowingly give such information or render such assistance as the case may be, such a person shall be punished with imprisonment for a term not exceeding Three months or with a fine of up to Ten Thousand Rupees or with both punishments, based on the nature of the offence.

◦16. Penalties: (1) In cases where any person commits the following offence, such a person shall be punished with a fine in a sum equivalent to the claimed amount or imprisonment for a term not exceeding one year or with both punishments for such offence, and the claimed amount shall also be seized: -

- (a) Conceal, hide or evade the excise duty required to be paid under this Act,
- (b) Produce or import excisable goods without obtaining the license,
- (c) If any person commits any offence contrary to this Act by preparing false account or forged document,

* Amended by the Financial Act 2075 (2018).

- (d) ⁵Production, bottling , sale and distribution of liquor contrary to the Acts and Regulations or the terms and conditions set forth by the Department,
- (e) Making fake excise duty sticker, used in production or import of liquor, beer, cigarettes or tobacco products and other excisable goods, and using such fake excise duty sticker to produce or import liquor, beer, cigarette or tobacco products or other excisable goods, producing or transporting or storing.

(2) In case licensee producing or importing liquor, beer, cigarette or tobacco products commits the following offence to conceal, hide or evade excise duty, such a person shall be punished with a fine in a sum equivalent to two hundred percent of the claimed amount or One Lakh Rupees, whichever is higher or with imprisonment for a term not exceeding one year or with both punishments for such offence and the claimed amount shall also be seized:-

- (a) Conceal, hide or evade the excise duty,
- (b) Produce, remove, sell distribute, store or import liquor, cigarette and tobacco products using fake excise duty sticker,
- (c) Produce and remove goods in brands for which approval has not been obtained,
- (d) If an enterprise producing liquors as rum, gin, brandy, vodka, whiskey produces such liquors in the strength other than 25 U.P. and 30 U.P. strength.

(3) The claimed amount pursuant to Clause (e) of Sub-section (1) and Sub-section (2) shall be fixed by adding the value of the excisable goods determined based on the strength, quantity and shape of goods wherein the excise duty sticker has been used or may be used, and the excise duty charged on such excisable goods. If the goods and

⁵ Amended by Financial Act 2077(2020)

services whose claimed amount is to be fixed has already been sold, their claimed amount shall be fixed based on the selling price of such goods and services.

(4) Where any person commits any of the following offences, the Excise Duty Officer may punish such a person with a fine as follows:

- (a) In the event of re-determination of the price or determination of additional price pursuant to Sub-section (4) of Section 7, cent percent amount of the amount of excise duty to be added,
- (b) In the event of sale or storage of excisable goods or services without obtaining the excise duty license, from Five Thousand Rupees to Fifteen Thousand Rupees,
- (c) In the event of breach of the provision of Section 10A., the amount of 0.05 percent of the excise duty leviable per day or One Thousand Rupees for each return, whichever is the higher,
- (d) In the event of failure to maintain updated accounts as referred to Sub-section (1) of Section 10B., Ten Thousand Rupees, and Five Thousand Rupees for each instance in the event of not allowing the accounts of transactions to be inspected,
- (e) In the event of breach of Sub-section (2) of Section 10B., Five Thousand Rupees,
- (f) In the event of breach of Sub-section (3) of Section 10B., Ten Thousand Rupees,
- (g) In the event of obstruction in the act of inspection as referred to in Sub-section (3) of Section 10D., Five Thousand Rupees for each instance,
- (h) If, upon examination pursuant to Section 10G., the difference of the alcoholic content is more than one percent, cent percent of the amount of revenue leaked,

- (i) If the output recovery (*pratilabdi*) of production of excisable goods or services is prescribed and such prescribed output recovery (*pratilabdi*) is not met, cent percent of the amount of excise duty to be added,
- (j) In the event of breach of Sub-Section (1) of Section 4D., Ten Thousand Rupees for each instance,
- (k) If excise duty is not recovered or recovered less during sale of goods and services under Self-Removal System, upon recovering the excise duty leviable, fine of cent percent of the excise duty not recovered or less recovered,
- (l) If the excise duty credit is claimed in breach of Sub-section (3) of Section 3A, cent percent of the amount of excise duty claimed as credit,
- (m) In the event of breach of the Sub-section (2) of Section 4D, Ten Thousand Rupees for first instance and Twenty Thousand Rupees for every next time,
- (n) If the licensee does not disclose, maximum retail price, manufacture date and batch number in alcohol, cigarette and tobacco products, such goods shall be confiscated and fine of amount equivalent to claimed amount or One Lakh Rupees, whichever is higher shall be imposed.
- (o) If transparent plastic cover (shrink cap) required to protect the excise duty sticker in bottles of liquor (except beer, wine, cider) is not used, then such goods shall be confiscated and fine of amount equivalent to claimed amount or One Lakh Rupees, whichever is higher shall be imposed.
- (p) If alcohol, cigarette and tobacco products are produced, removed or sold and distributed without approval or by copying others' brand, then such goods shall be confiscated and fine of amount equivalent to claimed amount or One Lakh Rupees, whichever is higher shall be imposed.
- (q)

- (r) If enterprise producing wine does not ferment the product in patent steel tank or wooden container (*Vyat*), One Lakh Rupees for each instance.
- (s) While examining the stock of a licensee producing liquors, cigarettes, tobacco products, molasses, spirit used as raw material for liquor and other substances subject to excise duty, if the stock is found to be more than the goods mentioned in the purchase book or stock book as prescribed in Excise Duty Rules, 2059 (2002), the Excise Duty Officer may, upon adding the income of such goods and valuating such additional goods at the market value, impose a fine of cent percent of such value of the additional goods.
- (s1) ⁶If it is found that the spirit or ethanol has been used contrary to the approval granted under this Act or Rules framed thereunder, fine equivalent to the highest rate of excise duty that can be levied on the liquor that can be prepared from such spirit or ethanol.
- (t) Except those mentioned in this Section, in the event of breach of this Act or the Rules framed under this Act, One Thousand Rupees for each instance.

(5) The utensils used directly or indirectly with the offence, tools machines, equipment and motor vehicle used to manufacture or make a product or service shall also be seized.

Provided that, in cases where the person who commits such offence had used such a motor vehicle in such act without permission of the owner of the vehicle, such vehicle shall not be seized, but the owner of the vehicle shall be punished with a fine of Twenty-Five Thousand Rupees and the driver shall be punished with a fine up to Fifteen Thousand Rupees or imprisonment for a term not exceeding Three months or with both punishments, based on the nature of the offence.

⁶ Inserted by Financial Act 2077(2020)

(6) Notwithstanding anything contained in Sub-section (4), in cases where a motor vehicle is registered as on hire and used by its owner himself/herself, such vehicle shall be seized.

(7) In addition to the penalties and fine stated in Sub-section (1), Excise Duty Officer may suspend the license issued pursuant to Section 9 for a term not exceeding ninety days.

(8) In cases where anyone attempts or abets to commit the offence referred to in Sub-section (1) and (2), he/she shall be punished with half of the punishment than the main offender.

(9) In addition to the penalties stated in ⁷Sub-section (2), Excise Duty Officer may suspend the license issued pursuant to Section 9 for a term not exceeding Six months or cancel the license pursuant to Section 10 and write to the concerned authority to cancel the registration of such industry or enterprise.

17. To freeze and auction property: (1) In cases where the Excise Duty Officer has a reasonable ground for seizing the property belonging to any person pursuant to this Act or the Rules framed under this Act, the Excise Duty Officer may freeze the property so that the transfer of right or ownership of such property to anyone else cannot be done.

(2) In cases where it appears that the property so frozen can be perished, decayed or destroyed or its value can be diminished, the Excise Duty Officer shall immediately auction such goods and credit the proceeds from the auction sale. In cases where the concerned person is subsequently held entitled to have the frozen property returned to him/her, only the proceeds from the auction sale shall be refunded to him/her. The concerned person shall not be entitled to claim for the return of the goods itself.

◆ (3) If the goods seized are found useful upon examination, proceeds from the auction shall be deposited as revenue.

⁷ Amended by Financial Act 2077(2020)

However, if such goods are found not useful, it shall be destroyed as prescribed by the Department.

♦17A. **Provision on payment in installment:** Where any taxpayer makes a request in writing for payment of any due excise duty in installment, permission may be given to pay the same in installments within One year.

18. **Jurisdiction equivalent to that of the Court:** (1) For the purpose of this Act, Excise Duty Officer shall have the power to issue summons, record statements, receive evidence and cause to submit documents from the concerned person, hold such person in detention or release on bail in the same manner as vested in a court.

(2) In taking action under this Act, the Excise Duty Officer shall follow the procedures referred to in the Summary Procedure Act, 2028 (1971).

°19. **Provisions relating to administrative review and appeal:** (1) A person who is not satisfied with decision of the Excise Duty Officer regarding assessment of excise duty and recovery thereof may make an application for administrative review to the Director General against the decision, within thirty days of the date of receipt of a notice of that decision.

Provided that a person may make an appeal, within thirty-five days, in the Revenue Tribunal against the decision of punishment of imprisonment for any offences as referred to in Sub- sections (1), (2), (3) and (4) of Section 16.

(2) In cases where the time limit for making application pursuant to Sub-section (1) expires, an application explaining the reason for such expiration may be made to the Director General for the extension of time limit within seven days from the date of expiration of the time limit; and if the reason for the extension of time limit appears to be reasonable, the Director General may extend the time limit for a period not exceeding thirty days from the date of expiration of the time limit.

♦ Added by the Financial Act 2075(2018).

° Amended by the Financial Act 2075 (2018).

(3) If the claim of the taxpayer appears to be true while examining the application made by the applicant pursuant to Sub-section (1), the Director General may, by executing a memorandum setting out the clear reasons, void that excise duty assessment order and may order concerned Excise Duty Officer or any other Officers for re-assessment of excise duty.

(4) The Director General shall make decision on the application for administrative review within sixty days of receiving the application pursuant to Sub-section (1).

(5) The person submitting an application pursuant to Sub-section (1) shall pay entire of the undisputed amount of excise duty and fine amount, out of the amount of excise duty assessed, and deposit one fourth of the amount of the disputed amount of excise duty and fine.

(6) The concerned person may file an appeal to the Revenue Tribunal if the Director General does not give decision within the time limit referred in Sub-section (4), upon the expiry of such time limit or if is not satisfied with the decision, within thirty-five days of the date of receipt of notice of such decision.

(7) A person who makes an application for administrative review or an appeal pursuant to this Section shall register a copy of the application or appeal with the concerned Office no later than fifteen days.

(8) The implementation of the decision under Sub-section (1) of Section 16 shall not be deemed to have been affected by the reason of making an application for administrative review or appeal pursuant to Sub-section (1).

20. Power that cannot be delegated: The power conferred on the Excise Duty Officer pursuant to Sections 15 and 16 shall not be delegated.

21. Circumstances where proceedings for seizure are suspended: In cases where the Excise Duty Officer has made a decision to seize the property of any person pursuant to this Act or the Rules framed under this Act and an appeal has been made against the

[^] Amended by the Financial Act 2076 (2019).

decision, the appeal hearing authority may issue an order to the Excise Duty Officer to suspend the proceedings to seize the property pending the settlement of the appeal.

Provided that, the provision of this Section shall not apply in the cases referred to in Sub-section (2) of Section 17.

22. **Recovery of dues as governmental dues:** If a person does not pay any amount due and payable to Government of Nepal pursuant to this Act and the Rules framed under this Act, the Excise Duty Officer shall recover such amount from such person as a governmental due.
- ♦22A. **To be deemed as excise duty:** Fee, delay fee or fine applicable under this Act shall be deemed as excise duty.
- °23. **Department to be responsible:** The Department shall be responsible for the implementation and administration of this Act.
- ♦23A. **Advance ruling:** (1) If any person makes an application in writing to the Department for the removal of any confusion regarding the application of this Act, the Department may issue its opinion to such person in writing by advance ruling.
- (2) In the matters where the advance ruling has been issued, it shall be applicable only with regard to the provisions and applications after the advance ruling is effective.
- (3) Advance ruling issued upon application in matter *sub judice* in court or which has already been interpreted and decided by the court shall be ipso-facto be ineffective.
- °24. **This Act to prevail on excise duty provision:** Notwithstanding anything contained in the prevailing laws, except in cases where the Finance Act to be enforced every year amends this Act and provides for imposition, assessment, increase, decrease,

♦ Added by the Financial Act 2075(2018).

° Amended by the Financial Act 2075 (2018).

♦ Added by the Financial Act 2075(2018).

° Amended by the Financial Act 2075 (2018).

exemption, or remission of excise duty, no other Act may make any amendment to, or alter tax provisions referred to in this Act or make other excise duty related provisions.

25. Power to frame Rules: Government of Nepal may frame Rules necessary to implement the objectives of this Act.

◆25A. Power to frame manual: The Department may frame necessary Manuals, subject to this Act and the Rules framed under this Act.

26. Repeal and saving: (1) The Excise Duty Act, 2015 (1959) is, hereby, repealed.

(2) All the acts done, and actions taken under the Excise Duty Act, 2015 (1959) shall be deemed to have been done or taken pursuant to this Act.

Note: - Words modified by Some Nepal Laws Amendment Act, 2063 (2006): -
“Government of Nepal” in case of “His Majesty Government”.

▸Schedule
(Relating to Section 3)

Rate of Excise Duty

Heading	Sub-Heading	Details of Goods or Services	Rate of Excise Duty
02.01		Meat of bovine animals, fresh or chilled.	
	0201.10.00	-Carcasses and half-carcasses	Value Percent 5
	0201.20.00	-Other cuts with bone in	Value Percent 5
	0201.30.00	-Boneless	Value Percent 5
02.02		Meat of bovine animals, frozen.	
	0202.10.00	-Carcasses and half-carcasses	Value Percent 5
	0202.20.00	-Other cuts with bone in	Value Percent 5
	0202.30.00	-Boneless	Value Percent 5
02.03		Meat of swine, fresh, chilled or frozen	
		-Fresh or chilled:	
	0203.11.00	--Carcasses and half-carcasses	Value Percent 5
	0203.12.00	--Shoulders and cuts thereof, with bone in	Value Percent 5
	0203.19.00	--Other	Value Percent 5
		- Frozen:	
	0203.21.00	--Carcasses and half-carcasses	Value Percent 5
	0203.22.00	--Shoulders and cuts thereof, with bone in	Value Percent 5
	0203.29.00	--Other	Value Percent 5
02.04		Meat of sheep or lamb, fresh, chilled or frozen.	
	0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	Value Percent 5

[^] Updated up to the Financial Act 2077 (2020).

		-Other meat of sheep, fresh or chilled:	
	0204.21.00	--Carcasses and half-carcasses	Value Percent 5
	0204.22.00	--Other cuts with bone in	Value Percent 5
	0204.23.00	--Boneless	Value Percent 5
	0204.30.00	-Carcasses and half-carcasses of lamb, frozen	Value Percent 5
		- Other meat of sheep, frozen:	
	0204.41.00	--Carcasses and half- carcasses	Value Percent 5
	0204.42.00	--Other cuts with bone in	Value Percent 5
	0204.43.00	--Boneless	Value Percent 5
	0204.50.00	-Meat of goats	Value Percent 5
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	Value Percent 5
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	
	0206.10.00	-Of bovine animals, fresh or chilled	Value Percent 5
		-Of bovine animals, frozen:	
	0206.21.00	--Tongues	Value Percent 5
	0206.22.00	--Livers	Value Percent 5
	0206.29.00	--Other	Value Percent 5
	0206.30.00	-Of swine, fresh or chilled	Value Percent 5
		-Of swine, frozen :	
	0206.41.00	--Livers	Value Percent 5
	0206.49.00	--Other	Value Percent 5
	0206.80.00	-Other, fresh or chilled	Value Percent 5
	0206.90.00	-Other, frozen	Value Percent 5
02.07		Meat and Edible Offal, of the poultry of Heading 01.05, fresh, Chilled or frozen.	

		-Of fowls of the species Gallus domesticus:	
	0207.11.00	--Not cut in pieces, fresh or chilled	Value Percent 5
	0207.12.00	--Not cut in pieces, frozen	Value Percent 5
	0207.13.00	--Cuts and offal, fresh or chilled	Value Percent 5
	0207.14.00	--Cuts and offal, frozen	Value Percent 5
		-Of turkeys :	
	0207.24.00	--Not cut in pieces, fresh or chilled	Value Percent 5
	0207.25.00	--Not cut in pieces, frozen	Value Percent 5
	0207.26.00	--Cuts and offal, fresh or chilled	Value Percent 5
	0207.27.00	--Cuts and offal, frozen	Value Percent 5
		-Of ducks:	
	0207.41.00	--Not cut in pieces, fresh or chilled	Value Percent 5
	0207.42.00	--Not cut in pieces, frozen	Value Percent 5
	0207.43.00	--Fatty livers, fresh or chilled	Value Percent 5
	0207.44.00	-- Other, fresh or chilled	Value Percent 5
	0207.45.00	-- Other, frozen	Value Percent 5
		- Of geese :	
	0207.51.00	--Not cut in pieces, fresh or chilled	Value Percent 5
	0207.52.00	--Not cut in pieces, frozen	Value Percent 5
	0207.53.00	--Fatty livers, fresh or chilled	Value Percent 5
	0207.54.00	--Other, fresh or chilled	Value Percent 5
	0207.55.00	--Other, frozen	Value Percent 5
	0207.60.00	-Of guinea fowls	Value Percent 5
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
	0208.10.00	-Of rabbits or hares	Value Percent 5
	0208.30.00	-Of primates	Value Percent 5
	0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of	Value Percent 5

		manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
	0208.50.00	-Of reptiles (including snakes and turtles)	Value Percent 5
	0208.60.00	-Of camels and other camelids (Camelidae)	Value Percent 5
	0208.90.00	-Other	Value Percent 5
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
	0209.10.00	-Of pigs	Value Percent 5
	0209.90.00	-Other	Value Percent 5
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		- Meat of swine:	
	0210.11.00	Shoulders and cuts thereof, with bone in	Value Percent 5
	0210.12.00	--Bellies (streaky) and cuts thereof	Value Percent 5
	0210.19.00	--Other	Value Percent 5
	0210.20.00	- Meat of bovine animals	Value Percent 5
		- Other, including edible flours and meals of meat or meat offal:	
	0210.91.00	--Of primates	Value Percent 5
	0210.92.00	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of	Value Percent 5

		the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	
	0210.93.00	--Of reptiles (including snakes and turtles)	Value Percent 5
	0210.99.00	--Other	Value Percent 5
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :	
	0304.31.00	-- Tilapias (<i>Oreochromis</i> spp.)	Value Percent 5
	0304.32.00	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Value Percent 5
	0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	Value Percent 5
	0304.39.00	--Other	Value Percent 5
		- Fresh or chilled fillets of other fish :	
	0304.41.00	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i>	Value Percent 5

		tschawytscha, <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masouand</i> <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	
	0304.42.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	Value Percent 5
	0304.43.00	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Value Percent 5
	0304.44.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Value Percent 5
	0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	Value Percent 5
	0304.46.00	-- Toothfish (<i>Dissostichus</i> spp.)	Value Percent 5
	0304.47.00	-- Dogfish and other sharks	Value Percent 5
	0304.48.00	-- Rays and skates (<i>Rajidae</i>)	Value Percent 5
	0304.49.00	--Other	Value Percent 5
		- Other, fresh or chilled:	
	0304.51.00	--Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i>	Value Percent 5

		spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0304.52.00	-- Salmonidae	Value Percent 5
	0304.53.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Value Percent 5
	0304.54.00	-- Swordfish (Xiphias gladius)	Value Percent 5
	0304.55.00	-- Toothfish (Dissostichus spp.)	Value Percent 5
	0304.56.00	-- Dogfish and other sharks	Value Percent 5
	0304.57.00	-- Rays and skates (Rajidae)	Value Percent 5
	0304.59.00	--Other	Value Percent 5
		-Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :	
	0304.61.00	--Tilapias (Oreochromis spp.)	Value Percent 5

	0304.62.00	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	Value Percent 5
	0304.63.00	-- Nile Perch (Lates niloticus)	Value Percent 5
	0304.69.00	--Other	Value Percent 5
		-Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	
	0304.71.00	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Value Percent 5
	0304.72.00	--Haddock (Melanogrammus aeglefinus)	Value Percent 5
	0304.73.00	--Coalfish (Pollachius virens)	Value Percent 5
	0304.74.00	--Hake (Merluccius spp., Urophycis spp.)	Value Percent 5
	0304.75.00	--Alaska Pollack (Theragra chalcogramma)	Value Percent 5
	0304.79.00	--Other	Value Percent 5
		-Frozen fillets of other fish:	
	0304.81.00	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masouand Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Value Percent 5
	0304.82.00	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,	Value Percent 5

		Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	
	0304.83.00	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae andCith aridae)	Value Percent 5
	0304.84.00	-- Swordfish (Xiphias gladius)	Value Percent 5
	0304.85.00	-- Toothfish (Dissostichus spp.)	Value Percent 5
	0304.86.00	-- Herrings (Clupea harengus, Clupea pallasii)	Value Percent 5
	0304.87.00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	Value Percent 5
	0304.88.00	-- Dogfish, other sharks, rays and skates (Rajidae)	Value Percent 5
	0304.89.00	--Other	Value Percent 5
		-Other frozen:	
	0304.91.00	--Swordfish (Xiphias gladius)	Value Percent 5
	0304.92.00	--Toothfish (Dissostichus spp.)	Value Percent 5
	0304.93.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch	Value Percent 5

		(Lates niloticus) and snakeheads (Channa spp.)	
	0304.94.00	-- Alaska Pollack (Theragra chalcogramma)	Value Percent 5
	0304.95.00	--Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenol epididae, other than Alaska Pollack (Theragra chalcogramma)	Value Percent 5
	0304.96.00	-- Dogfish and other sharks	Value Percent 5
	0304.97.00	-- Rays and skates (Rajidae)	Value Percent 5
	0304.99.00	-- Other	Value Percent 5
03.05		Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
	0305.10.00	-Flours, meals and pellets of fish, fit for human consumption	Value Percent 5
	0305.20.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	Value Percent 5
		-Fish fillets, dried, salted or in brine, but not smoked :	
	0305.31.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla	Value Percent 5

		catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0305.32.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciida, Moridae and Muraenolepididae	Value Percent 5
	0305.39.00	--Other	Value Percent 5
		- Smoked fish, including fillets, other than edible fish offal :	
	0305.41.00	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masouand Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Value Percent 5
	0305.42.00	-- Herrings	Value Percent 5
	0305.43.00	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Value Percent 5
	0305.44.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus	Value Percent 5

		spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0305.49.00	--Other	Value Percent 5
		-Dried fish, other than edible fish offal, whether or not salted but not smoked:	
	0305.51.00	--Cod	Value Percent 5
	0305.52.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Value Percent 5
	0305.53.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod	Value Percent 5

		(Gadus morhua, Gadus ogac, Gadus macrocephalus)	
	0305.54.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	Value Percent 5
	0305.59.00	--Other	Value Percent 5
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
	0305.61.00	--Herrings (<i>clupea harengue</i> , <i>Clupea pallasii</i>)	Value Percent 5
	0305.62.00	--Cod	Value Percent 5
	0305.63.00	--Anchovies	Value Percent 5
	0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish	Value Percent 5

		(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	
	0305.69.00	--Other	Value Percent 5
		-Fish fins, heads, tails, maws and other edible fish offal :	
	0305.71.00	--Shark fins	Value Percent 5
	0305.72.00	--Fish heads, tails and maws	Value Percent 5
	0305.79.00	--Other	Value Percent 5
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
		-Frozen:	
	0306.11.00	--Rock lobster and other sea craw fish (Palinurus spp., Panulirus spp., Jasus	Value Percent 5

		spp.)	
	0306.12.00	--Lobsters	Value Percent 5
	0306.14.00	--Crabs	Value Percent 5
	0306.15.00	-- Norway lobsters (Nephrops norvegicus)	Value Percent 5
	0306.16.00	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	Value Percent 5
	0306.17.00	--Other shrimps and prawns	Value Percent 5
	0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	Value Percent 5
		- Live, fresh or chilled :	
	0306.31.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Value Percent 5
	0306.32.00	-- Lobsters (Homarus spp.)	Value Percent 5
	0306.33.00	-- Crabs	Value Percent 5
	0306.34.00	-- Norway lobsters (Nephrops norvegicus)	Value Percent 5
	0306.35.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	Value Percent 5
	0306.36.00	-- Other shrimps and prawns	Value Percent 5
	0306.39.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Value Percent 5
		- Other :	
	0306.91.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Value Percent 5
	0306.92.00	-- Lobsters (Homarus spp.)	Value Percent 5

	0306.93.00	-- Crabs	Value Percent 5
	0306.94.00	-- Norway lobsters (Nephrops norvegicus)	Value Percent 5
	0306.95.00	-- Shrimps and prawns	Value Percent 5
	0306.99.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Value Percent 5
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	
		-Oysters:	
	0307.11.00	--Live, fresh or chilled	Value Percent 5
	0307.12.00	-- Frozen	Value Percent 5
	0307.19.00	--Other	Value Percent 5
		-Scallops, including queen scallops, of the genera pecten Chlamys or Placopecten:	
	0307.21.00	--Live, fresh or chilled	Value Percent 5
	0307.22.00	-- Frozen	Value Percent 5
	0307.29.00	--Other	Value Percent 5
		-Mussels	
	0307.31.00	--Live, fresh or chilled	Value Percent 5
	0307.32.00	-- Frozen	Value Percent 5
	0307.39.00	--Other	Value Percent 5
		- Cuttle fish and squid:	
	0307.42.00	-- Live, fresh or chilled	Value Percent 5

	0307.43.00	-- Frozen	Value Percent 5
	0307.49.00	--Other	Value Percent 5
		Octopus (Octopus spp.):	
	0307.51.00	--Live, fresh or chilled	Value Percent 5
	0307.52.00	-- Frozen	Value Percent 5
	0307.59.00	--Other	Value Percent 5
	0307.60.00	-Snails, other than sea snails	Value Percent 5
		-Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	
	0307.71.00	--Live, fresh chilled	Value Percent 5
	0307.72.00	-- Frozen	Value Percent 5
	0307.79.00	--Other	Value Percent 5
		-Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :	
	0307.81.00	-- Live, fresh or chilled abalone (Haliotis spp.)	Value Percent 5
	0307.82.00	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	Value Percent 5
	0307.83.00	-- Frozen abalone (Haliotis spp.)	Value Percent 5
	0307.84.00	-- Frozen stromboid conchs (Strombus spp.)	Value Percent 5
	0307.87.00	-- Other abalone (Haliotis spp.)	Value Percent 5
	0307.88.00	-- Other stromboid conchs (Strombus spp.)	Value Percent 5
		-Other, including flours, meals and pellets, fit for human consumption:	

	0307.91.00	--Live, fresh or chilled	Value Percent 5
	0307.92.00	-- Frozen	Value Percent 5
	0307.99.00	--Other	Value Percent 5
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	
		-Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):	
	0308.11.00	-- Live, fresh or chilled	Value Percent 5
	0308.12.00	-- Frozen	Value Percent 5
	0308.19.00	--Other	Value Percent 5
		-Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>) :	
	0308.21.00	-- Live, fresh or chilled	Value Percent 5
	0308.22.00	-- Frozen	Value Percent 5
	0308.29.00	--Other	Value Percent 5
	0308.30.00	- Jellyfish (<i>Rhopilema</i> spp.)	Value Percent 5
	0308.90.00	-Other	Value Percent 5
08.01		Coconuts, Brazil nuts and cashewnuts, fresh or dried, whether or not shelled or peeled.	

		-Coconuts:	
	0801.11.00	-Desiccated	Value Percent 5
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		- -Almonds:	
	0802.11.00	--In shell	Value Percent 5
	08.02.12.00	--Shelled	Value Percent 5
		-Hazelnuts or filberts :	
	0802.21.00	--In shell	Value Percent 5
	0802.22.00	--Shelled	Value Percent 5
		-Walnuts:	
	0802.31.00	--In shell	Value Percent 5
	0802.32.00	--Shelled	Value Percent 5
		-Chestnuts (Castanea spp.):	
	0802.41.00	--In shell	Value Percent 5
	0802.42.00	--Shelled	Value Percent 5
		-Pistachios:	
	0802.51.00	--In shell	Value Percent 5
	0802.52.00	--Shelled	Value Percent 5
		-Macadamia nuts:	
	0802.61.00	--In shell	Value Percent 5
	0802.62.00	--Shelled	Value Percent 5
	0802.70.00	-Kola nuts (Cola spp.)	Value Percent 5
	0802.80.00	-Areca nuts	Value Percent 5
	0802.90.00	-Other	Value Percent 5
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.10.00	-Dates	Value Percent 5
		-Figs:	

	0804.20.90	-- Other	Value Percent 5
08.06		Grapes, fresh or dried.	
	0806.20.00	-Dried	Value Percent 5
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.10.00	-Apricots	Value Percent 5
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
	0812.10.00	-Cherries	Value Percent 5
	0812.90.00	-Other	Value Percent 5
08.13		Fruit, dried, other than that of Headings 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter.	
	0813.10.00	-Apricots	Value Percent 5
	0813.20.00	-Prunes	Value Percent 5
	0813.40.00	-Other fruit	Value Percent 5
	0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	Value Percent 5
09.06		Cinnamon and cinnamon-tree flowers.	
		-Neither crushed nor ground:	
	0906.11.00	-- Cinnamon	Value Percent 5
	0906.19.00	-- Other	Value Percent 5
	0906.20.00	-Crushed or ground	Value Percent 5
14.04		Vegetable products not elsewhere specified or included.	
		-Other:	

	1404.90.10	-- Semi-processed Catechu of acacia (liquid Kattha)	Rs 17 per KG
	1404.90.20	--Catechu of acacia (Kathas)	Rs 155 per KG
	1404.90.30	- -Tobacco rapping leaf (Leafs to roll beedies)	Value Percent 5
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	Value Percent 10
16.02		Other prepared or preserved meat, meat offal or blood.	
	1602.10.00	-Homogenized preparations	Value Percent 10
	1602.20.00	-Of liver of any animal	Value Percent 10
		-Of poultry of Heading 01.05:	
	1602.31.00	--Of turkeys	Value Percent 10
	1602.32.00	--Of fowls of the species Gallus domesticus	Value Percent 10
	1602.39.00	--Other	Value Percent 10
		-Of swine:	
	1602.41.00	--Hams and cuts thereof	Value Percent 10
	1602.42.00	--Shoulders and cuts thereof	Value Percent 10
	1602.49.00	--Other, including mixtures	Value Percent 10
	1602.50.00	-Of bovine animals	Value Percent 10
	1602.90.00	-Other, including preparations of blood of any animal	Value Percent 10
16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	Value Percent 10
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	

		-Fish, whole or in pieces, but not minced:	
	1604.11.00	--Salmon	Value Percent 10
	1604.12.00	--Herrings	Value Percent 10
	1604.13.00	--Sardines, sardinella and brisling or sprats	Value Percent 10
	1604.14.00	--Tunas, skipjack and bonito (Sarda spp.)	Value Percent 10
	1604.15.00	--Mackerel	Value Percent 10
	1604.16.00	--Anchovies	Value Percent 10
	1604.17.00	--Eels	Value Percent 10
	1604.18.00	-- Shark fins	Value Percent 10
	1604.19.00	--Other	Value Percent 10
	1604.20.00	-Other prepared or preserved fish	Value Percent 10
		-Caviar and caviar substitutes:	
	1604.31.00	--Caviar	Value Percent 10
	1604.32.00	--Caviar substitutes	Value Percent 10
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.10.00	-Crab	Value Percent 10
		-Shrimps and prawns:	
	1605.21.00	--Not in airtight container	Value Percent 10
	1605.29.00	--Other	Value Percent 10
	1605.30.00	-Lobster	Value Percent 10
	1605.40.00	-Other crustaceans	Value Percent 10
		-Molluscs:	
	1605.51.00	--Oysters	Value Percent 10
	1605.52.00	--Scallops, including queen scallops	Value Percent 10

	1605.53.00	--Mussels	Value Percent 10
	1605.54.00	--Cuttle fish and squid	Value Percent 10
	1605.55.00	--Clams, cockles and arkshells	Value Percent 10
	1605.56.00	--Clams, cockles and arkshells	Value Percent 10
	1605.57.00	--Abalone	Value Percent 10
	1605.58.00	--Snails, other than sea snails	Value Percent 10
	1605.59.00	--Other	Value Percent 10
		-Other aquatic invertebrates:	
	1605.61.00	--Sea cucumbers	Value Percent 10
	1605.62.00	--Sea urchins	Value Percent 10
	1605.63.00	--Jellyfish	Value Percent 10
	1605.69.00	--Other	Value Percent 10
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
		-Raw sugar not containing added flavoring or coloring matter:	
		--Cane sugar specified in Subheading Note 2 to this Chapter:	
	1701.13.10	---Sakhhar (Gud)	Rs 125 per KG
		--Other cane sugar:	
	1701.14.10	---Sakhhar (Gud)	Rs 125 per KG
17.03		Molasses resulting from the extraction or refining of sugar.	
	1703.10.00	-Cane molasses	Rs 80 per Quintal
	1703.90.00	-Other	Rs 80 per Quintal
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.10.00	-Chewing gum, whether or not sugar-coated	Value Percent 10
	1704.90.00	-Other	Value Percent 5

18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	Value Percent 5
18.06		Chocolate and other food preparations containing cocoa.	
	1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	Value Percent 5
	1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	Value Percent 5
		-Other, in blocks, slabs or bars:	
	1806.31.00	--Filled	Value Percent 5
	1806.32.00	--Not filled	Value Percent 5
	1806.90.10	More than 6 percent coco or even if less than 6 percent coco full coated chocolate under HS 19.04	Value Percent 5
	1806.90.90	-Other	Value Percent 5
19.02		Pasta, whether or not cooked or stuffed (with meat or other Substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
		-Uncooked pasta, not stuffed or otherwise prepared:	
	1902.11.00	--Containing eggs	Rs 17 per KG
	1902.19.00	--Other	Rs 17 per KG
	1902.20.00	-Stuffed pasta, whether or not cooked	Rs 17 per KG

		or otherwise prepared	
	1902.30.00	-Other pasta	Rs 17 per KG
	1902.40.00	-Couscous	Rs 17 per KG
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
		-Other:	
	1905.90.20	--- Kurkure, Kurmure, Laze, cheejabal	Rs 17 per KG
	1905.90.30	---Papad	Value Percent 5
		--- Kurmure, species types others crisp savory food products	
	1905.90.81	--- Fried	Rs 17 per KG
	1905.90.89	--- other	Rs 17 per KG

20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.10.00	-Cucumbers and gherkins	Value Percent 10
	2001.90.00	-Others	Value Percent 10
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.10.00	-Tomatoes, whole or in pieces	Value Percent 10
	2002.90.00	-Other	Value Percent 10
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	

	2003.10.00	-Mushrooms of the genus Agaricus	Value Percent 10
	2003.90.00	-Other	Value Percent 10
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of Heading 20.06.	
		-Potatoes	
	2004.10.10	--- French Fry	Value Percent 10
	2004.10.90	--- other	Value Percent 10
	2004.90.00	-Other vegetables and mixtures of vegetables	Value Percent 10
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.	
	2005.10.00	-Homogenized vegetables	Value Percent 10
		-Potatoes:	
	2005.20.10	-- French fries	Rs 17 per KG
	2005.20.90	--Other	Value Percent 10
	2005.40.00	-Peas	Value Percent 10
		-Beans	
	2005.51.00	--Beans, shelled	Value Percent 10
	2005.59.00	--Other	Value Percent 10
	2005.60.00	-Asparagus	Value Percent 10
	2005.70.00	-Olives	Value Percent 10
	2005.80.00	-Sweet corn	Value Percent 10
		-Other vegetables and mixtures of vegetables:	
	2005.91.00	--Bamboo shoots	Value Percent 10
	2005.99.00	--Other	Value Percent 10

20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallized).	Value Percent 10
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking whether or not containing added sugar or other sweetening matter.	
	2007.10.00	-Homogenized preparations	Value Percent 10
		-Other:	
	2007.91.00	--Citrus fruit	Value Percent 10
	2007.99.00	--Other	Value Percent 10
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
		-Nuts, ground-nuts and other seeds, whether or not mixed together:	
	2008.11.00	--Ground-nuts	Value Percent 5
		--Other, including mixtures	
	2008.19.10	-- Fried or fried salt mixed chickpeas (<i>chana</i>)	Value Percent 5
	2008.19.20	Fried or fried salt mixed Cashew nuts	Value Percent 5
	2008.19.90	Fried or fried salt mixed pista	Value Percent 5
	2008.20.00	Fried or fried salt mixed peanuts	Value Percent 5
	2008.30.00	-Citrus fruit	Value Percent 5
	2008.40.00	-Pears	Value Percent 5
	2008.50.00	-Apricots	Value Percent 5

	2008.60.00	-Cherries	Value Percent 5
	2008.70.00	-Peaches, including nectarines	Value Percent 5
	2008.80.00	-Strawberries	Value Percent 5
		-Other, including mixtures other than those of Sub-Heading 2008.19:	
	2008.91.00	--Palm hearts	Value Percent 5
	2008.93.00	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	Value Percent 5
	2008.97.00	--Mixtures	Value Percent 5
		--Other:	
	2008.99.90	---Other	Value Percent 5
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
		-Orange juice:	
	2009.11.00	--Frozen	Rs 11 per Liter
	2009.12.00	--Not frozen, of a Brix value not exceeding 20	Rs 11 per Liter
	2009.19.00	--Other	Rs 11 per Liter
		-Grapefruit (including pomelo) juice	
	2009.21.00	--Of a Brix value not exceeding 20	Rs 11 per Liter
	2009.29.00	--Other	Rs 11 per Liter
		-Juice of any other single citrus fruit :	
	2009.31.00	--Of a Brix value not exceeding 20	Rs 11 per Liter
	2009.39.00	--Other	Rs 11 per Liter
		-Pineapple juice :	
	2009.41.00	--Of a Brix value not exceeding 20	Rs 11 per Liter

	2009.49.00	--Other	Rs 11 per Liter
	2009.50.00	-Tomato juice	Rs 11 per Liter
		-Grape juice (including grape must) :	
	2009.61.00	--Of a Brix value not exceeding 30	Rs 11 per Liter
	2009.69.00	--Other	Rs 11 per Liter
		-Apple juice :	
	2009.71.00	--Of a Brix value not exceeding 20	Rs 11 per Liter
	2009.79.00	--Other	Rs 11 per Liter
		-Juice of any other single fruit or vegetable:	
	2009.81.00	--Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	Rs 11 per Liter
		--Other	
	2009.89.10	--- Mango juice	Rs 11 per Liter
	2009.89.90	---Other	Rs 11 per Liter
	2009.90.00	-Mixer of Juice	Rs 11 per Liter
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee Substitutes, and extracts, essences and concentrates thereof.	
	2101.11.00	--Extracts, essences and concentrates	Value Percent 10
	2101.12.00	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	Value Percent 10
	2101.20.00	-Extracts, essences and concentrates,	Value Percent 10

		of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	
	2101.30.00	-Roasted chicory and other roasted coffee Substitutes, and extracts, essences and concentrates thereof	Value Percent 10
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	Value Percent 10
21.06		Food preparations not elsewhere specified or included.	
		-Other:	
	2106.90.10	--Dalmott, Papad, Salted, Bhujyia and Chamena (titbits)	Value Percent 5
	2106.90.20	--Pan Masala without Tobacco	Rs 650 per KG
	2106.90.60	--Scented areca nuts without Tobacco	Rs 225 per KG
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 20.09.	
		-Other:	
	2202.91.00	-- Non-alcoholic beer	Rs 17 per Liter
		--Other:	
	2202.99.10	---Energy Drinks	Rs 30 per Liter
	2202.99.90	---Other	Rs 11 per Liter
22.03	2203.00.00	Beer made from malt.	Rs 165 per Liter
22.04		Wine of fresh grapes, including	

		fortified wines; grape must other than that of Heading 20.09.	
		-Sparkling wine	
	2204.10.10	-- Alcohol up to 12%	Rs 370 per Liter
	2204.10.20	-- Alcohol above 12% and below 17%	Rs 370 per Liter
	2204.10.20	-- Alcohol above 17%	Rs 430 per Liter
		-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
		--In containers holding 2 L or less	
	2204.21.10	--- Alcohol up to 12% (Only on import)	Rs 370 per Liter
	2204.21.20	--- Alcohol above 12% and below 17%	Rs 370 per Liter
	2204.21.30	--- Above 17%	Rs 430 per Liter
		--- In container holding above 2 liter and below 10 liter	
	2204.22.10	--- Alcohol up to 12%	Rs 370 per Liter
	2204.22.20	--- Alcohol above 12% and below 17%	Rs 370 per Liter
	2204.22.30	--- Alcohol above 17%	Rs 430 per Liter
		--Other:	
	2204.29.10	--- Alcohol up to 12%	Rs 370 per Liter
	2204.29.20	--- Alcohol above 12% and below 17%	Rs 370 per Liter
	2204.29.30	--- Alcohol above 17%	Rs 430 per Liter
		-Other grape must	
	2204.30.10	-- Alcohol up to 12% (Only on import)	Rs 370 per Liter

	2204.30.20	--- Alcohol above 12% and below 17%	Rs 370 per Liter
	2204.30.30	--- Alcohol above 17%	Rs 430 per Liter
22.05		Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.	
		-In containers holding 2 L or less	
	2205.10.10	-- Alcohol up to 12% (Only on import)	Rs 370 per Liter
	2205.10.20	--- Alcohol above 12% and below 17%	Rs 370 per Liter
	2205.10.30	--- Alcohol above 17%	Rs 430 per Liter
		-Other	
	2205.90.10	-- Alcohol up to 12% (Only on import)	Rs 370 per Liter
	2205.90.20	--- Alcohol above 12% and below 17%	Rs 370 per Liter
	2205.90.30	--- Alcohol above 17%	Rs 430 per Liter
22.06		Other fermented beverages (for example, cider, Perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
	2206.00.10	-Chhayang (Country Beer)	Rs 35 per Liter
	2206.00.20	--Champagne, sherry, mid, Perry, cider	Rs 430 per Liter
	2206.00.40	--Liquor, cocktail (mixture of alcoholic/alcoholic/non-alcoholic) and other fermented liquors having	Rs 430 per Liter

		mixture of herbs with alcoholic content more than 17%	
	2206.00.40	- Other	Rs 430 per Liter
22.07		Un-denatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	
	2207.10.10	-- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	Rs 60 per Liter
	2207.10.20	-- Rectified spirit used as raw material of liquor having 80% or more alcoholic content by volume	Rs 60 per Liter
	2207.10.30	-- E.N.A. (Extra Neutral Alcohol)	Rs 65 per Liter
	2207.10.40	-- Anhydrous Ethanol (having more than 99% alcohol)	Rs 7 per Liter
	2207.10.90	---Others	Rs 65 per Liter
		Denature Ethyl Alcohol and Other Sprite (any alcohol percentages)	
	2207.20.10	---Denature Sprite (80-99% alcohol)	Rs 17 per Liter
	2207.20.90	---Others	Rs 65 per Liter
	2207.20.00	-Denatured spirits (Alcohol from 80% to 99%)	Rs 17 per Liter
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
		-Spirits obtained by distilling grape wine or grape marc:	

	2208.20.10	--All kinds of alcoholic fluids including spirits used as raw material of wine or brandy	Rs 165 per Liter
		--Other	
	2208.20.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter
	2208.20.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter
	2208.20.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
		-Whiskies	
	2208.30.10	--Alcoholic fluids including spirits used as raw materials of whisky	Rs 165 per Liter
		--Other:	
	2208.30.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter
	2208.30.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter
	2208.30.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
	2208.30.99	---- Other	Rs 1315 Per Liter Rs 1560 per L.P. Liter
		Rum and other spirits obtained by	

		distilling fermented sugar-cane products:	
	2208.40.10	-- Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products	Rs 165 per Liter
		-- Other:	
	2208.40.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter
	2208.40.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter
	2208.40.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
	2208.40.99	----Others	Rs 1325 per Liter Rs 1560 per L.P. Liter
		-Gin and Geneva :	
	2208.50.10	--Alcoholic fluids including spirits used as raw materials of Gin and Geneva	Rs 165 per Liter
		--Other:	
	2208.50.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter
	2208.50.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter

	2208.50.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
	22089.50.99	----Other	Rs 1325 per Liter Rs 1560 per L.P. Liter
		-Vodka	
	2208.60.10	--Alcoholic fluids including spirits used as raw materials of Vodka	Rs 165 per Liter
		--Other:	
	2208.60.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter
	2208.60.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter
	2208.60.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
	2208.60.99	----Other	Rs 1325 per Liter Rs 1560 per L.P. Liter
		-Liqueurs and cordials	
	2208.70.10	--Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials	Rs 165 per Liter
		--Other:	
	2208.70.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter

	2208.70.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter
	2208.70.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
	2208.70.99	----Other	Rs 1325 per Liter Rs 1560 per L.P. Liter
		-Other :	
	2208.90.10	--Alcoholic fluids including spirits used as raw materials of liquor	Rs 165 per Liter
		--Other:	
	2208.90.91	--- Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1325 per Liter Rs 1560 per L.P. Liter
	2208.90.92	--- Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 990 per Liter Rs 1320 per L.P. Liter
	2208.90.93	--- Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 920 per Liter Rs 1315 per L.P. Liter
	2208.90.94	--- Prepared alcohol of strength 40 U.P. (having alcoholic content of 34.23%)	Rs 465 per Liter Rs 770 per L.P. Liter
	2208.90.95	--- Prepared alcohol of strength 50 U.P. (having alcoholic content of 28.53%)	Rs 375 per Liter Rs 750 per L.P. Liter
	2208.90.96	--- Prepared alcohol of strength 70 U.P. (having alcoholic content of	Rs 35 per Liter Rs 115 per L.P.

		17.12%)	Liter
	2208.90.99	---Other	Rs 1325 per Liter Rs 1560 per L.P. Liter
	Note	However, with regard to imported liquors, if the alcoholic content differs from the alcoholic content in the above mentioned duty rate by up to 1%, the excise duty shall be levied in that duty rate; and if the alcoholic content differs by more than 1%, then the excise duty shall be levied and recovered at the highest rate of closest rate.	
24.01		Unmanufactured tobacco; tobacco refuse.	
	2401.10.00	-Tobacco, not stemmed/stripped	Rs 95 per KG
	2401.20.00	-Tobacco, partly or wholly stemmed/stripped	Rs 95 per KG
	2401.30.00	-Tobacco refuse	Rs 95 per KG
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	Rs17 per Loosie
		-Cigarettes containing tobacco:	
	2402.20.10	--- Without filter	Rs 495 per M ⁸
		--- With Filter:	
	2402.20.21	--- Up to 70 mm length	Rs 1135 per M

⁸ For cigarettes, as per standard unit of measurement, 1M is equals to 1000 loosie.

	2402.20.22	--- above 70 mm and up to 75 mm length	Rs 1475 per M
	2402.20.23	--- above 75 mm and up to 85 mm length	Rs 1920 per M
	2402.20.24	--- above 85 mm length	Rs 2715 per M
		-Other:	
	2402.90.10	-- Prepared quid of tobacco (Bidi)	Rs 90 per M
	2402.90.20	-- All kinds of Cigars	Rs 17 per Loosie
	2402.90.90	---Other	Rs 17 Per stick
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences	
		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	Rs 1335 per KG
		--Other:	
	2403.19.10	--- Pipe Tobacco	Rs 1335 per KG
	2403.19.20	---Processed Tobacco for Cigarette and Beedies	Rs 275 per KG
	2403.19.90	---Other	Rs 275 per KG
		-Other :	
	2403.91.00	-- “Homogenized ” or “ reconstituted ” tobacco	Rs 335 per KG
		-- Other:	
	2403.99.10	--- Jarda, Khaini, Snuff, Ghutka and similar preparations containing	Rs 650 per KG

		chewing tobacco	
	2403.99.20	--- Packed chewing tobacco, to be mixed in lime, put up for retail sale	Rs 335 per KG
	2403.99.30	---Cut tobacco, dust tobacco not for retail sale	Rs 335 per KG
		--Other	
		---Other	Rs 335 per KG
	2403.99.91	----Hukka Flavor	Rs 1000 per KG
	2403.99.99	----Other	Rs 335 per KG
25.15		Marble, travertine, ecaussine and other Calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		-Marble and travertine:	
	2515.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
	2515.20.00	-Ecaussine and other calcareous monumental or building stone; alabaster	Value Percent 5
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	

		-Granite:	
	2516.12.00	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Value Percent 15
		-Sandstone	
	2516.20.10	Bolder broken or non broken pebbles up to 2.5 inches	Value Percent 15
	2516.20.20	Stone broken or non broken more than 2.5 inches	Value Percent 15
	2516.20.30	Stone broken or non broken sand mixed gravel	Value Percent 15
	2516.90.00	-Other monumental or building stone	Value Percent 15
		-Portland cement:	
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
	2523.21.00	--White cement, whether or not artificially colored	Rs 220 per Metric Ton
	2523.29.00	--Other (Portland cement Brown)	Rs 220 per Metric Ton
	2523.30.00	-Aluminous cement	Rs 220 per Metric Ton
	2523.90.00	-Other hydraulic cements	Rs 220 per Metric Ton
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers chemically modified or synthetic polymers	

		dispersed or dissolved in a non-aqueous medium; solutions as defined in Note to this Chapter.	
	3208.10.00	-Based on polyesters	Value Percent 7
	3208.20.00	-Based on acrylic or vinyl polymers	Value Percent 7
	3208.90.00	-Other	Value Percent 7
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.10.00	-Based on acrylic or vinyl polymers	Value Percent 7
	3209.10.90	--- Other	Value Percent 7
	3209.90.00	-Other	Value Percent 7
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
	3210.00.10	Thermoplastic road marking materials	Value Percent 7
	3210.00.90	--- Others	Value Percent 7
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.	
	3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and	Value Percent 5

		other mastics; painters' fillings	
	3214.90.00	-Other	Value Percent 5
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	
		-Of a kind used in the food or drink industries	
	3302.10.10	odoriferous substances used in alcoholic solutions	Value Percent 5
33.03	3303.00.00	Perfumes and toilet waters.	Value Percent 7
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
	3304.10.00	-Lip make-up preparations	Value Percent 5
	3304.20.00	-Eye make-up preparations	Value Percent 5
	3304.30.00	-Manicure or pedicure preparations	Value Percent 5
	3304.91.00	--Powders, whether or not compressed	Value Percent 5
		--Other	
	3304.99.10	---Face cream	Value Percent 5
	3304.99.20	--- Nail police	Value Percent 5
	3304.99.30	--- Body lotion	Value Percent 5
	3304.99.90	--- Other	Value Percent 5

33.05		Preparations for use on the hair.	
	3305.10.00	-Shampoos	Value Percent 5
	3305.20.00	-Preparations for permanent waving or straightening	Value Percent 5
	3305.30.00	-Hair lacquers	Value Percent 5
		-Other	
	3305.90.00	--- Hair Oil	Value Percent 10
	3305.90.00	---Hair Color	Value Percent 10
	3305.90.00	--- Hair cream	Value Percent 10
	3305.90.00	--- Hair conditioner	Value Percent 10
	3305.90.00	--- Other	Value Percent 10
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	3306.10.00	-Dentifrices	Value Percent 5
	3306.20.00	-Yarn used to clean between the teeth (dental floss)	Value Percent 5
	3306.90.00	-Other	Value Percent 5
33.07		Pre-shave, shaving or after-shave reparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	
	3307.10.00	-Pre-save, saving or after-save	Value Percent 5

		preparations	
	3307.20.00	-Personal deodorants and antiperspirants	Value Percent 10
	3307.30.00	-Perfumed bath salts and other bath preparations	Value Percent 5
	3307.49.00	Other	Value Percent 10
	3307.90.00	-Other	Value Percent 5
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.	
	3401.11.00	--For toilet use (including medicated products)	Value Percent 5
	3401.19.00	--Other	Value Percent 5
		- Soap in other forms	
	3401.20.10	--- Soap noodles	Value Percent 5
	3401.20.90	--- Other	Value Percent 5
	3401.30.00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	Value Percent 5

34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of Heading 34.01.	
		-Organic surface-active agents, whether or not put up for retail sale:	
	3402.11.00	--Anionic	Value Percent 5
	3402.12.00	--Cationic	Value Percent 5
	3402.13.00	--Non-ionic	Value Percent 5
	3402.19.00	--Other	Value Percent 5
		Preparations put up for retail sale	
	3402.20.10	---Detergent Power	Value Percent 5
	3402.20.90	---Other	Value Percent 5
		-Other:	
	3402.90.90	--Other	Value Percent 5
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	Rs 22 per Liter
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
		-Of polymers of ethylene	
	3920.10.10	--- Printed	Value Percent 5

	3920.10.90	--- Other	Value Percent 5
		Of Propylene polymers	
	3920.20.10	--- Printed	Value Percent 5
	3920.20.90	--- Other	Value Percent 5
		Of Shrine polymers	
	3920.30.10	--- Printed	Value Percent 5
	3920.30.90	--- Other	Value Percent 5
		Of Vinyl chloride polymers	
		--Containing by weight not less than 6% of plasticisers	
	3920.43.10	--- Printed	Value Percent 5
	3920.43.90	--- Other	Value Percent 5
		Other	
	3920.49.10	--- Printed	Value Percent 5
	3920.49.90	--- Other	Value Percent 5
		-Of Acrylic polymers	
		--Poly(of Methyl Mithacrilate)	
	3920.51.10	--- Printed	Value Percent 5
	3920.51.90	--- Other	Value Percent 5
		--Other	
	3920.59.10	--- Printed	Value Percent 5
	3920.59.90	--- Other	Value Percent 5
		-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
		--Of polycarbonates	
	3920.61.10	--- Printed	Value Percent 5
	3920.61.90	--- Other	Value Percent 5
		--Of poly(ethylene terephthalate)	
	3920.62.10	--- Printed	Value Percent 5

	3920.62.90	--- Other	Value Percent 5
		--Of unsaturated polyesters	Value Percent 5
	3920.63.10	--- Printed	Value Percent 5
	3920.63.90	--- Other	
		--Of other polyesters	
	3920.69.10	--- Printed	Value Percent 5
	3920.69.90	--- Other	Value Percent 5
		-Of cellulose or its chemical derivatives:	
		--Of regenerated cellulose	
	3920.71.10	--- Printed	Value Percent 5
	3920.71.90	--- Other	Value Percent 5
		--Of cellulose acetate	
	3920.73.10	--- Printed	Value Percent 5
	3920.73.90	--- Other	Value Percent 5
		--Of other cellulose derivatives	
	3920.79.10	--- Printed	Value Percent 5
	3920.79.90	--- Other	Value Percent 5
		-Of other plastics:	
		--Of poly(vinyl butyral)	
	3920.91.10	--- Printed	Value Percent 5
	3920.91.90	--- Other	Value Percent 5
		--Of polyamides	
	3920.92.10	--- Printed	Value Percent 5
	3920.92.90	--- Other	Value Percent 5
		--Of amino-resins	
	3920.93.10	--- Printed	Value Percent 5
	3920.93.90	--- Other	Value Percent 5

		--Of phenolic resins	
	3920.94.10	--- Printed	Value Percent 5
	3920.94.90	--- Other	Value Percent 5
		--Of other plastics:	
	3920.99.10	---Printed	Value Percent 5
	3920.99.90	---Other	Value Percent 5
39.21		Other plates, sheets, film, foil and strip, of plastics.	
		-Cellular:	
		--Of polymers of styrene	
	3921.11.10	---Printed	Value Percent 5
	3921.11.90	---Other	Value Percent 5
		--Of polymers of vinyl chloride	
	3921.12.10	---Printed	Value Percent 5
	3921.12.90	---Other	Value Percent 5
		--Of polyurethanes	
	3921.13.10	---Printed	Value Percent 5
	3921.13.90	---Other	Value Percent 5
		--Of regenerated cellulose	
	3921.14.10	---Printed	Value Percent 5
	3921.14.90	---Other	Value Percent 5
		--Of other plastics	
	3921.19.10	---Printed	Value Percent 5
	3921.19.90	---Other	Value Percent 5
		-Other:	
		--Other:	
	3921.90.10	--- Printed	Value Percent 5
	3921.90.90	---Other	Value Percent 5
	3921.90.91	---- Tharmacol	Value Percent 5

	3921.90.99	---- Other	Value Percent 5
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
	3922.10.00	-Baths, shower-baths, sinks and wash-basins	Value Percent 5
	3922.20.00	-Lavatory seats and covers	Value Percent 5
	3922.90.00	-Other	Value Percent 5
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	
		-Boxes, cases, crates and similar articles:	
	3923.10.10	--Packing tubes of plastic	Value Percent 5
	3923.10.20	-- eggs crates	
	3923.10.90	--Other	Value Percent 5
		-Sacks and bags (including cones):	
	3923.21.00	--Of polymers of ethylene	Value Percent 5
	3923.29.00	--Of other plastics	Value Percent 5
		-Carboys, bottles, flasks and similar articles:	
	3923.30.10	--Pet bottle (bottle pre-form)	Value Percent 5
	3923.30.90	--Other	Value Percent 5
	3923.50.00	-Stoppers, lids, caps and other closures	Value Percent 5
		-Other	
	3923.90.10	--- composit LPG Gas Cylinder	Value Percent 5
	3923.90.90	---Other	Value Percent 5

39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
		-Tableware and kitchenware:	
	3924.10.10	--Infant feeding bottles	Value Percent 5
	3924.10.20	--Melamine ware	Value Percent 5
	3924.10.90	--Other	Value Percent 5
	3924.90.00	-Other	Value Percent 5
39.25		Builders' wares of plastics, not elsewhere specified or included.	
	3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L.	Value Percent 5
	3925.20.00	-Doors, windows and their frames and thresholds for doors	Value Percent 5
	3925.30.00	-Shutters, blinds (including venetian blinds) and similar articles and parts thereof	Value Percent 5
		-Other	
	3925.90.20	--- <u>Puff Sandwich wall and roof panel</u>	Value Percent 5
	3925.90.90	---Other	Value Percent 5
39.26		Other articles of plastics and articles of other materials of Headings 39.01 to 39.14.	
	3926.10.00	-Office or school supplies	Value Percent 5
		Clothing accessories Gloves mitten, and meets	
		--- Gloves	
	3926.20.19	---- Other	Value Percent 5

		--- Gown	
	3926.20.29	---- Other	Value Percent 5
		--- Apron	
	3926.20.39	---- Other	Value Percent 5
	3926.20.90	--- Other	Value Percent 5
	3926.30.00	-Fittings for furniture, coachwork or the like	Value Percent 5
	3926.40.00	Statuettes	Value Percent 5
		-Other:	
	3926.90.91	---- Tarpaulin and Tents	Value Percent 5
	3926.90.92	---- label and tags	Value Percent 5
	3926.90.94	---- Cloth stand	Value Percent 5
	3926.90.99	---- Other	Value Percent 5
6305		Sacks and bags, of a kind used for the packing of goods.	
		-Of man-made textile materials	
	6305.33.00	--Other, of polyethylene or polypropylene strip or the like	Value Percent 5
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.10.00	-Of plastics	Value Percent 10
	6702.90.00	-Of other materials	Value Percent 10
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of Heading 68.01; mosaic cubes and the like, of natural stone (including slate),	

		whether or not on a backing; artificially colored granules, chippings and powder, of natural stone (including slate).	
		-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.21.00	--Marble, travertine and alabaster	Value Percent 5
	6802.23.00	--Granite	Value Percent 15
	6802.29.00	--Other stone	Value Percent 5
		-Other:	
	6802.91.00	--Marble, travertine and alabaster	Value Percent 5
	6802.92.00	--Other calcareous stone	Value Percent 5
	6802.93.00	--Granite	Value Percent 15
	6802.99.00	--Other stone	Value Percent 5
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
	6813.20.00	- Containing asbestos	Value Percent 5
		Not containing asbestos:	
	6813.81.00	-- Brake linings and pads	Value Percent 5
	6813.89.00	--Other	Value Percent 5
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and	

		the like, whether or not on a backing; finishing ceramics.	
		-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :	
	6907.21.00	--Of a water absorption coefficient by weight not exceeding 0.5 %	Value Percent 5
	6907.22.00	--Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	Value Percent 5
	6907.23.00	--Of a water absorption coefficient by weight exceeding 10 %	Value Percent 5
	6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40	Value Percent 5
	6907.40.00	-Finishing ceramics	Value Percent 5
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
		Non-wired sheets:	
	7003.12.00	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Value Percent 5
	7003.19.00	--Other	Value Percent 5
	7003.20.00	-Wired sheets	Value Percent 5
	7003.30.00	-Profiles	Value Percent 5
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting	

		layer, but not otherwise worked.	
	7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Value Percent 5
	7004.90.00	-Other	Value Percent 5
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or nonreflecting layer, but not otherwise worked.	
	7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	Value Percent 5
		-Other non-wired glass:	
	7005.21.00	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	Value Percent 5
	7005.29.00	--Other	Value Percent 5
	7005.30.00	-Wired glass	Value Percent 5
70.06	7006.00.00	Glass of Heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.	Value Percent 5
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		-Toughened (tempered) safety glass:	
	7007.11.00	--Of size and shape suitable for incorporation in vehicles, aircraft,	Value Percent 5

		spacecraft or vessels	
	7007.19.00	--Other	Value Percent 5
		-Laminated safety glass:	
	7007.21.00	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	Value Percent 5
	7007.29.00	--Other	Value Percent 5
70.08	7008.00.00	Multiple-walled insulating units of glass.	Value Percent 5
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	
	7009.10.00	-Rear-view mirrors for vehicles	Value Percent 5
		-Other:	
	7009.91.00	--Unframed	Value Percent 5
	7009.92.00	-- Framed	Value Percent 5
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	Rs 1650 per Metric Ton
	7213.20.00	-Other, of free-cutting steel	Rs 1650 per Metric Ton
		--Of circular cross-Section measuring less than 1 mm in diameter :	
	7213.91.10	---Not more than 8 mm	Rs 1650 per Metric Ton
	7213.91.90	---Other	Rs 1650 per Metric Ton
	7213.99.00	--Other	Rs 1650 per

			Metric Ton
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
	7214.10.00	-Forged	Rs 1650 per Metric Ton
	7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Rs 1650 per Metric Ton
	7214.30.00	-Other, of free-cutting steel	Rs 1650 per Metric Ton
		-Other :	Rs 1650 per Metric Ton
	7214.91.00	--Of rectangular (other than square) cross Section	Rs 1650 per Metric Ton
		--Other:	
	7214.99.10	---Re-rollable Bar & Rod(maximum length 1800 mm width 600 mm & thickness 5 mm or more)	Rs 1650 per Metric Ton
	7214.99.90	---Other	Rs 1650 per Metric Ton
72.15		Other bars and rods of iron or non-alloy steel.	
	7215.10.00	-Of free-cutting steel, not further worked than cold-formed or cold-finished	Rs 1650 per Metric Ton
	7215.50.00	-Other, not further worked than cold-	Rs 1650 per

		formed or cold-finished,	Metric Ton
	7215.90.00	-Other	Rs 1650 per Metric Ton
72.16		Angles, shapes and Sections of iron or non-alloy steel.	
	7216.10.00	-U, I or H Section, not further worked than hot rolled, hot-drawn or extruded, of a height of less than 80 mm	Rs 1650 per Metric Ton
		-L or T Sections, not further worked than hot rolled, hot-drawn or extruded, of a height of less than 80 mm:	
	7216.21.00	--L Sections	Rs 1650 per Metric Ton
	7216.22.00	--T Sections	Rs 1650 per Metric Ton
		-U, I or H Sections, not further worked than hot rolled, hot-drawn or extruded of a height of 80 mm or more:	
	7216.31.00	--U Sections	Rs 1650 per Metric Ton
	7216.32.00	--I Sections	Rs 1650 per Metric Ton
	7216.33.00	--H Sections	Rs 1650 per Metric Ton
	7216.40.00	-L or T Sections, not further worked than hot rolled, hot-drawn or extruded, of a height of 80 mm or	Rs 1650 per Metric Ton

		more	
	7216.50.00	-Other angles, shapes and Sections, not further worked than hot-rolled, hot-drawn or extruded	Rs 1650 per Metric Ton
		-Angles, shapes, and Sections, not further worked than cold-formed or cold- finished :	
	7216.61.00	--Obtained from flat-rolled products	Rs 1650 per Metric Ton
	7216.69.00	--Other	Rs 1650 per Metric Ton
		-Other :	
	7216.91.00	--Cold-formed or cold-finished from flat-rolled products	Rs 1650 per Metric Ton
	7216.99.00	--Other	Rs 1650 per Metric Ton
72.17		Wire of iron or non-alloy steel	
	7217.10.00	-Not plated or coated, whether or not polished	Rs 1650 per Metric Ton
	7217.20.00	-Plated or coated with zinc	Rs 1650 per Metric Ton
	7217.30.00	-Plated or coated with other base metals	Rs 1650 per Metric Ton
	7217.90.00	Other	Rs 1650 per Metric Ton
73.07		-Cast fittings:	
	7307.11.00	--Of non-malleable cast iron	Rs 1650 per Metric Ton
	7307.19.00	--Other	Rs 1650 per Metric Ton

		--Other of stainless steel:	
	7307.21.00	--Flanges	Rs 1650 per Metric Ton
	7307.22.00	--Threaded elbows, bends and sleeves	Rs 1650 per Metric Ton
	7307.23.00	--Butt welding fittings	Rs 1650 per Metric Ton
	7307.29.00	--Other	Rs 1650 per Metric Ton
		-Other:	
	7307.91.00	--Flanges	Rs 1650 per Metric Ton
	7307.92.00	--Threaded elbows, bends and sleeves	Rs 1650 per Metric Ton
	7307.93.00	--Butt welding fittings	Rs 1650 per Metric Ton
	7307.99.00	--Other	Rs 1650 per Metric Ton
73.08		Structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-Sections, lock gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, Section, tubes and the like, prepared for use in structures, of iron or steel.	

	7308.10.00	-Bridges and bridge-Sections	Rs 1650 per Metric Ton
	7308.20.00	-Towers and lattice masts	Rs 1650 per Metric Ton
	7308.30.00	-Doors, windows and their frames and thresholds for doors	Rs 1650 per Metric Ton
	7308.40.00	-Equipment for scaffolding, shuttering, propping or pit-propping	Rs 1650 per Metric Ton
	7308.90.00	-Other	Rs 1650 per Metric Ton
73.09	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment.	Rs 1650 per Metric Ton
73.11	7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	Value Percent 5
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
	7312.10.00	-Stranded wire, ropes and cables	Rs 1650 per Metric Ton
	7312.90.00	-Other	Rs 1650 per Metric Ton
73.15		Chain and parts thereof, of iron or steel.	Rs 1650 per Metric Ton
		-Articulated link chain and parts thereof:	

	7315.11.00	--Roller chain	Rs 1650 per Metric Ton
	7315.12.00	--Other chain	Rs 1650 per Metric Ton
	7315.19.00	--Parts	Rs 1650 per Metric Ton
	7315.20.00	- Skid chain	Rs 1650 per Metric Ton
		-Other chain:	
	7315.81.00	--Stud link	Rs 1650 per Metric Ton
	7315.82.00	--Other, welded link	Rs 1650 per Metric Ton
	7315.89.00	--Other	Rs 1650 per Metric Ton
	7315.90.00	-Other parts	Rs 1650 per Metric Ton
73.20		Springs and leaves for springs, of iron or steel.	
		-Leaf-springs and leaves therefor:	
	7320.90.00	-Other	Value Percent 5
73.24		Sanitary ware and parts thereof, of iron or steel.	
	7324.10.00	-Sinks and wash basins, of stainless steel	Value Percent 5
		-Baths:	
	7324.21.00	--Of cast iron, whether or not enameled	Value Percent 5
	7324.29.00	--Other	Value Percent 5
		- Including Other parts	

	7324.90.10	--- Parts	Value Percent 5
	7324.90.90	--- Other	Value Percent 5
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
	8301.20.00	-Locks of a kind used for motor vehicles	Value Percent 5
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hatracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
	8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	Value Percent 5
84.09		Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08.	
		-Other:	
		--Suitable for use solely or principally with spark ignition internal combustion piston engines:	
	8409.91.10	--- Of Motor Vehicle	Value Percent 5
		-Other:	

	8409.99.10	--- Of Motor Vehicle	Value Percent 5
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
	8413.30.00	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	Value Percent 5
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of Heading 84.15.	
	8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors	Value Percent 5
	8418.21.00	--Compression-type	Value Percent 5
	8418.29.00	--Other	Value Percent 5
	8418.30.00	-Freezers of the chest type, not exceeding 800 l capacity	Value Percent 5
	8418.40.00	-Freezers of the upright type, not exceeding 900 l capacity	Value Percent 5
	8418.50.00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	Value Percent 5
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
		Filtering or purifying machinery and	

		apparatus for liquids:	
	8421.23.00	--Oil or petrol-filters for internal combustion engines	Value Percent 5
		-Filtering or purifying machinery and apparatus for gases:	
	8421.31.00	--Intake air filters for internal combustion engines	Value Percent 5
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines).	
	8472.90.00	-Other	Value Percent 15
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
	8477.10.00	-Injection-moulding machines	Value Percent 5
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		--Other:	
	8479.89.90	---Other	Value Percent 10
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns;	

		moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
		-Moulds for rubber or plastics:	
	8480.71.00	-- Injection or compression types	Value Percent 5
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
	8481.10.00	-Pressure-reducing valves	Value Percent 5
	8481.20.00	-Valves for oleo hydraulic or pneumatic transmissions	Value Percent 5
	8481.30.00	-Check (nonreturn) valves	Value Percent 5
	8481.40.00	-Safety or relief valves	Value Percent 5
		-Other appliances:	
	8481.80.90	--Other	Value Percent 5
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.10.00	-Lead-acid, of a kind used for starting piston engines	Value Percent 10
	8507.20.00	-Other lead-acid accumulators	Value Percent 10
	8507.30.00	-Nickel-cadmium	Value Percent 5
	8507.40.00	-Nickel iron	Value Percent 5
	8507.50.00	-Nickel-metal hydride	Value Percent 5
		Other accumulators	
	8507.80.10	---Power Bank (Battery pack)	Value Percent 10
	8507.80.90	---Other	Value Percent 10
		-	

85.08		Vacuum cleaners.	
		-With self-contained eclectic motor:	
	8508.11.00	--Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	Value Percent 5
	8508.19.00	--Other	Value Percent 5
	8508.60.00	-Other vacuum cleaners	Value Percent 5
	8508.70.00	-Parts	Value Percent 5
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	Value Percent 5
	8509.80.00	-Other appliances	Value Percent 5
	8509.90.00	-Parts	Value Percent 5
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (for example, ignition magnetos, magneto dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
	8511.10.00	-Sparking plugs	Value Percent 5
	8511.30.00	-Distributors; ignition coils	Value Percent 5
	8511.40.00	-Starter motors and dual purpose	Value Percent 5

		starter generators	
	8511.50.00	-Other generators	Value Percent 5
	8511.80.00	-Other equipment	Value Percent 5
85.12		Electrical lighting or signaling equipment (excluding articles of Heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
	8512.10.00	-Lighting or visual signaling equipment of a kind used on bicycles	Value Percent 5
	8512.20.00	-Other lighting or visual signaling equipment	Value Percent 5
	8512.30.00	-Sound signaling equipment	Value Percent 5
	8512.40.00	-Windscreen wipers, defrosters and demisters	Value Percent 5
	8512.90.00	-Parts	Value Percent 5
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of Heading 85.12.	
	8513.10.00	-Lamps	Value Percent 5
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other	

		than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		-Telephone sets, including telephones for cellular networks or for other wireless networks:	
	8517.12.00	--Telephones for cellular networks or for other wireless networks	Value Percent 2.5
		-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
	8517.61.00	--Base stations	Value Percent 5
		--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
	8517.62.10	--- Smart watch	Value Percent 15
	8517.62.20	--- Networking Switch	Value Percent 5
	8517.62.30	--- Router	Value Percent 5
	8517.62.90	--- Other	Value Percent 5
	8517.69.00	--Other	Value Percent 5
	8517.70.00	-Parts	Value Percent 5
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures;	

		headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
	8518.10.00	-Microphones and stands therefor;	Value Percent 10
		-Loudspeakers, whether or not mounted in their enclosures:	
	8518.21.00	--Single loudspeakers, mounted in their enclosures	Value Percent 10
	8518.22.00	--Multiple loudspeakers, mounted in the same enclosures	Value Percent 10
	8518.29.00	--Other	Value Percent 10
	8518.30.00	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Value Percent 10
	8518.40.00	-Audio-frequency electric amplifiers	Value Percent 10
	8518.50.00	-Electric sound amplifier sets	Value Percent 10
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
		-Magnetic media:	
	8523.29.00	--Other	Value Percent 5

		-Optical media:	
	8523.41.00	--Unrecorded	Value Percent 5
	8523.49.00	--Other	Value Percent 5
		-Semiconductor media:	
	8523.51.00	--Solid-state non-volatile storage devices	Value Percent 5
		-- Smart cards	
	8523.52.10	--- Sim cards	Value Percent 5
	8523.52.20	--- Memory Cards	Value Percent 5
	8523.52.90	--- Other	Value Percent 5
	8523.59.00	--Other	Value Percent 5
		- Other:	
	8523.80.90	--Other	Value Percent 5
85.25		Transmission apparatus for radiobroadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
	8525.60.00	-Transmission apparatus incorporating reception apparatus	Value Percent 5
	8525.80.00	-Television cameras, digital cameras and video camera recorders	Value Percent 5
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording	

		or reproducing apparatus.	
		-Projectors :	
	8528.62.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Value Percent 10
		-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		-- Other, colour	
	8528.72.10	--- Unassembled	Value Percent 10
	8528.72.90	--- Other	Value Percent 10
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
		-Other:	
	8529.90.10	--Of television receiver	Value Percent 10
85.31		Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of Heading 85.12 or 85.30.	
	8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Value Percent 10
	8531.90.00	-Parts	Value Percent 10
85.32		Electrical capacitors, fixed variable or adjustable (pre-set).	
	8532.10.00	-Fixed capacitors designed for use in	Value Percent 10

		50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	
		-Other fixed capacitors:	
	8532.21.00	--Tantalum	Value Percent 10
	8532.22.00	--Aluminum electrolytic	Value Percent 10
	8532.23.00	--Ceramic dielectric, single layer	Value Percent 10
	8532.24.00	--Ceramic dielectric, multilayer	Value Percent 10
	8532.25.00	--Dielectric of paper or plastics	Value Percent 10
	8532.29.00	--Other	Value Percent 10
	8532.30.00	-Variable or adjustable (pre-set) capacitors	Value Percent 10
	8532.90.00	-Parts	Value Percent 10
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
	8533.10.00	-Fixed carbon resistors, composition or film types	Value Percent 10
		-Other fixed resistors:	
	8533.21.00	--For a power handling capacity not exceeding 20 W	Value Percent 10
	8533.29.00	--Other	Value Percent 10
		-Wire wound variable resistors, including rheostats and potentiometers:	
	8533.31.00	--For a power handling capacity not exceeding 20 W	Value Percent 10
	8533.39.00	--Other	Value Percent 10
	8533.40.00	-Other variable resistors, including	Value Percent 10

		rheostats and potentiometers	
	8533.90.00	-Parts	Value Percent 10
85.34	8534.00.00	Printed circuits.	Value Percent 10
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibers, optical fiber bundles or cables.	
	8536.50.00	-Other switches	Value Percent 15
		-Lamp-holders, plugs and sockets:	
	8536.69.00	--Other	Value Percent 15
	8536.90.00	-Other apparatus	Value Percent 15
85.40		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapor or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
		-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	

	8543.70.10	Electric Cigarette	Value Percent 30
	8540.11.00	--Colour	Value Percent 5
85.44		Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors.	
		-Other electric conductors, for a voltage not exceeding 1000 V:	
	8544.42.00	--Fitted with connectors	Value Percent 15
	8544.49.00	--Other	Value Percent 15
	8544.70.00	-Optical fiber cables	Value Percent 10
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
		-With only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8702.10.10	--Buses (with a capacity more than 25 seats)	Value Percent 5
	8702.10.20	--Minibuses (with a capacity 15-25 seats)	Value Percent 35
		--Microbuses (with a capacity 11-14 seats)	Value Percent 55
		---Jeep, Car and Van	
	8702.10.41	---Unassembled	Value Percent 60
	8702.10.49	---Other	Value Percent 60

		-With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
	8702.20.10	--Buses (with a capacity more than 25 seats)	Value Percent 5
	8702.20.20	--Minibuses (with a capacity 15-25 seats)	Value Percent 35
	8702.20.30	--Microbuses (with a capacity 11-14 seats)	Value Percent 55
		--Jeep, Car and Van	
	8702.20.41	---Unasssembled	Value Percent 60
	8702.20.49	---Other	Value Percent 60
		-With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:	
	8702.30.10	--Buses (with a capacity more than 25 seats)	Value Percent 5
	8702.30.20	--Minibuses (with a capacity 15-25 seats)	Value Percent 35
	8702.30.30	--Microbuses (with a capacity 11-14 seats)	Value Percent 55
		--Jeep, Car and Van	
	8702.30.41	---Unassembled	Value Percent 60
	8702.30.49	---Other	Value Percent 60
		With Only Electric Motor	
		---Jeep, Car, van	
	8702.40.41	----Unassembled	Value Percent 40
	8702.40.49	----Other	Value Percent 40

	8702.90.10	--Buses (with a capacity more than 25 seats):	Value Percent 5
	8702.90.20	--Minibuses (with a capacity 15-25 seats)	Value Percent 35
	8702.90.30	--Microbuses (with a capacity 11-14 seats)	Value Percent 55
		--Jeep, Car and Van	
	8702.90.41	----Unassembled	Value Percent 60
	8702.90.49	----Other	Value Percent 60
87.03		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars.	
		-Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
	8703.10.10	--Vehicles specially designed for snow	Value Percent 60
	8703.10.90	--Other	Value Percent 60
		-Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :	
		--Of a cylinder capacity not exceeding 1000 cc:	
		---Three wheeler vehicles (auto-Rickshaws)	
	8703.21.11	----Unassembled	Value Percent 55
	8703.21.19	----Other	Value Percent 55

		---Other	
	8703.21.91	----Unassembled	Value Percent 60
	8703.21.99	----Other	Value Percent 60
		--Of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc	
	8703.22.10	----Unassembled	Value Percent 65
	8703.22.90	----Other	Value Percent 65
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc	
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	
	8703.23.11	----Unassembled	Value Percent 70
	8703.23.19	----Other	Value Percent 70
		--Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	
	8703.23.21	----Unassembled	Value Percent 80
	8703.23.29	----Other	Value Percent 80
		--Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc	
	8703.23.31	----Unassembled	Value Percent 90
	8703.23.39	----Other	Value Percent 90
		--Of a cylinder capacity exceeding 3000 cc	
	8703.24.10	----Unassembled	Value Percent 100
	8703.24.90	----Other	Value Percent 100
		-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semidiesel) :	

		--Of a cylinder capacity not exceeding 1500 cc	
	8703.31.10	----Unassembled	Value Percent 60
	8703.31.90	----Other	Value Percent 60
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc	
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc	
	8703.32.11	----Unassembled	Value Percent 70
	8703.32.19	----Other	Value Percent 70
	8703.32.10		Value Percent 70
		--Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	
	8703.32.21	----Unassembled	Value Percent 85
	8703.32.29	----Other	Value Percent 85
		--Of a cylinder capacity exceeding 2500 cc	
	8703.33.10	----Unassembled	Value Percent 100
	8703.33.90	----Other	Value Percent 100
		-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
	8703.40.10	----Unassembled	Value Percent 60
	8703.40.90	----Other	Value Percent 60
		-Other vehicles, with both compression-ignition internal	

		combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
	8703.50.10	----Unassembled	Value Percent 60
	8703.50.90	----Other	Value Percent 60
		-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
	8703.60.10	----Unassembled	Value Percent 60
	8703.60.90	----Other	Value Percent 60
		-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
	8703.70.10	----Unassembled	Value Percent 60
	8703.70.90	----Other	Value Percent 60
		-Other vehicles with electric motor:	
		--- three wheeler vehicle:	
	8703.80.11	----Unassembled	Value Percent 5
	8703.80.19	----Other	Value Percent 5

		---Car, Jeep, Van with pickup power up to 50 KW:	
	8703.80.21	----Unassembled	Value Percent 30
	8703.80.29	----Other	Value Percent 30
		---Car, Jeep, Van with pickup power 50 -100 KW:	
	8703.80.31	----Unassembled	Value Percent 40
	8703.80.39	----Other	Value Percent 40
		---Car, Jeep, Van with pickup power 100 -150 KW:	
	8703.80.41	----Unassembled	Value Percent 50
	8703.80.49	----Other	Value Percent 50
		---Car, Jeep, Van with pickup power 150 -200 KW:	
	8703.80.51	----Unassembled	Value Percent 60
	8703.80.59	----Other	Value Percent 60
		---Car, Jeep, Van with pickup power 200 -300 KW:	
	8703.80.61	----Unassembled	Value Percent 70
	8703.80.69	----Other	Value Percent 70
		---Car, Jeep, Van with pickup power more than 300 KW:	
	8703.80.71	----Unassembled	Value Percent 80
	8703.80.79	----Other	Value Percent 80
		---Other	
	8703.80.91	----Unassembled	Value Percent 80
	8703.80.99	----Other	Value Percent 80
		-Other	
	8703.90.10	---Unassembled	Value Percent 60

	8703.90.90	---Other	Value Percent 60
87.04		Motor vehicles for the transport of goods.	
	8704.10.00	-Dumpers designed for off-highway use	Value Percent 5
		-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		--g.v.w. not exceeding 5 tons:	
	8704.21.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	Value Percent 60

	8704.21.20.	----Single cab pick-up vehicle having 2 seats including driver	Value Percent 50
	8704.21.30	---- Delivery Van	Value Percent 30
	8704.21.40	---Three wheeler Vehicle	Value Percent 5
	8704.21.90	---Other	Value Percent 5
		--g.v.w. Exceeding 5 tons but not exceeding 20 tons:	
	8704.22.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	Value Percent 60
		---Other:	
	8704.22.91	---- Tanker fitted with chassis, specially designed for transporting	Value Percent 5

		milk	
	8704.22.92	----closed truck fitted with chassis	Value Percent 5
	8704.22.93	---- Bullet tank fitted with chassis, specially designed for transporting liquid petroleum gas	Value Percent 5
	8704.22.94	----Garbage Compactor attached in truck Chassis for Garbage collection and transportation	Value Percent 5
	8704.22.95	----Cement Bulker	Value Percent 5
	8704.22.99	---- Other	Value Percent 5
	8704.23.00	--g.v.w. Exceeding 20 tons	Value Percent 5
		-Other, with spark-ignition internal combustion piston engine:	
		--g.v.w. not exceeding 5 ton	
	8704.31.10	--- Three wheeler Vehicle	Value Percent 30
	8704.31.20	-- Delivery Van	Value Percent 30
	8704.31.90	-- Other	Value Percent 30
	8704.32.00	--g.v.w. exceeding 5 tons	Value Percent 5
		-Other:	
	8704.90.10	-- Equipped with refrigerating system	Value Percent 5
	8704.90.20	--- Three wheeler vehicle with only electric motor	Value Percent 5
	8704.90.30	--- Four wheeler vehicle with only electric motor	Value Percent 5
	8704.90.90	-- Other	Value Percent 5
87.06		Chassis fitted with engines, for the motor vehicles of Headings 87.01 to 87.05.	
	8706.00.20	-Of Minibuses (with a capacity 15-25	Value Percent 35

		seats)	
	8706.00.30	-Of Microbuses (with a capacity 11-14 seats)	Value Percent 55
	8706.00.40	-Of Jeep, Car and Vans	Value Percent 60
	8706.00.50	-Of three wheeler vehicles (auto-Rickshaws)	Value Percent 55
		-Of Pick-up Vehicles	
	8706.00.60.10	-- Double-cab pick-up Vehicles	Value Percent 60
	8706.00.60.20	-- Single-cab pick-up Vehicles	Value Percent 50
	8706.00.60.30	-- Delivery Van	Value Percent 30
	8706.00.70	-Of Dumpers designed for off-highway use	Value Percent 5
	8706.00.80	-Of Bus, Trucks	Value Percent 5
	8706.00.90	-Other	Value Percent 5
87.07		Bodies (including cabs), for the motor vehicles of Headings 87.01 to 87.05.	
	8707.10.00	-For the vehicles of Heading 87.03	Value Percent 5
	8707.90.00	-Other	Value Percent 5
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.	
	8711.10.00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	Value Percent 40
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
		--Of unassembled condition	
	8711.20.11	---Exceeding 50 cc but not exceeding	Value Percent 40

		150 cc	
	8711.20.19	---Exceeding 150 cc but not exceeding 250 cc	Value Percent 40
		-- Other	
	8711.20.91	---Exceeding 50 cc but not exceeding 150 cc	Value Percent 40
	8711.20.99	---Exceeding 150 cc but not exceeding 250 cc	Value Percent 50
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
	8711.30.10	-- Of unassembled condition	Value Percent 40
	8711.30.90	--Other	Value Percent 60
	8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Value Percent 80
	8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Value Percent 100
	8711.90.00	-Other:	Value Percent 40
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
	9010.90.00	-Parts and accessories	Value Percent 10
90.11		Compound optical microscopes,	

		including those for photomicrography, cinephotomicrography or microprojection.	
	9011.10.00	-Stereoscopic microscopes	Value Percent 5
	9011.20.00	-Other microscopes, for photomicrography, cinephotomicrography or micro projection	Value Percent 5
	9011.90.00	-Parts and accessories	Value Percent 5
90.12		Microscopes other than optical microscopes; diffraction apparatus.	
	9012.10.00	-Microscopes other than optical microscopes; diffraction apparatus	Value Percent 5
	9012.90.00	-Parts and accessories	Value Percent 5
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.	
	9017.20.00	-Other drawing, marking-out or mathematical calculating instruments	Value Percent 5
	9017.90.00	-Parts and accessories	Value Percent 5
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of	

		liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of Heading 90.14, 90.15, 90.28 or 90.32.	
	9026.10.00	- For measuring or checking the flow or level of liquids	Value Percent 5
	9026.20.00	-For measuring or checking pressure	Value Percent 5
	9026.80.00	-Other instruments or apparatus	Value Percent 5
	9026.90.00	-Parts and accessories	Value Percent 5
90.30		Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of Heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.	
	9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Value Percent 5
	9030.90.00	-Parts and accessories	Value Percent 5
94.01		Seats (other than those of Heading 94.02), whether or not convertible into beds, and parts thereof	
	9401.10.00	Seats of a kind used for aircraft	Value Percent 10
	9401.20.00	Seats of a kind used for motor	Value Percent 10

		vehicles	
	9401.30.00	Swivel seats with variable height adjustment	Value Percent 10
	9401.40.00	Seats other than garden seats or camping equipment, convertible into beds Seats of cane, osier, bamboo or similar materials:	Value Percent 10
	9401.52.00	--Of bamboo	Value Percent 10
	9401.53.00	-- Of rattan	Value Percent 10
	9401.59.00	--Other -Other seats, with wooden frames:	Value Percent 10
	9401.61.00	--Upholstered	Value Percent 10
	9401.69.00	--Other -Other seats, with metal frames:	Value Percent 10
			Value Percent 10
	9401.71.00	--Upholstered 9	Value Percent 10
	9401.79.00	--Other	Value Percent 10
	9401.80.00	-Other seats	Value Percent 10
	9401.90.00	-Parts	Value Percent 10
94.03		Other furniture and parts thereof.	
	9403.10.00	Metal furniture of a kind used in offices	Value Percent 10
	9403.20.90	---Other metal furniture	Value Percent 10
	9403.30.00	--Wooden furniture of a kind used in offices	Value Percent 10

	9403.40.00	-Wooden furniture of a kind used in the kitchen	Value Percent 10
	9403.50.00	-Wooden furniture of a kind used in the bedroom	Value Percent 10
	9403.60.00	-Other wooden furniture	Value Percent 10
		Furniture of plastics	
	9403.70.20	--- Baby Walker	Value Percent 10
	9403.70.90	--- Other	Value Percent 10
		-Furniture of other materials, including cane, osier, bamboo or similar materials:	
	9403.82.00	--Of bamboo	Value Percent 10
	9403.83.00	--Of rattan	Value Percent 10
	9403.89.00	Other	Value Percent 10
94.06		Prefabricated buildings.	
		-Of wood	
	9406.10.90	---Other	Value Percent 10
		-Other	
	9406.90.90	---Other	Value Percent 10
95.03	9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	Value Percent 5
95.04		Video game consoles and machines, articles for funfair, table or parlour	

		games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment	
	9504.20.00	-Articles and accessories for billiards of all kinds	Value Percent 5
	9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Value Percent 5
	9504.40.00	-Playing cards	Value Percent 5
	9504.50.00	-Video game consoles and machines, other than those of subheading 9504.30	Value Percent 5
	9504.90.00	-Other	Value Percent 5
	9505.10.00	-Chrims calibration goods	Value Percent 5
	9505.90.00	-Goods	Value Percent 5

Note:

- (1) Excise duty on liquor shall be calculated and recovered on the basis of per L.P liter or per liter, whichever is higher.
- (2) For cocktail of any liquors, the rate pursuant to sub-heading 2206.00.40 shall be applicable
- (3) Excise duty shall not be levied on ambulances, corpse carrying vehicles, scooter made for the use of disabled person and chassis of tempos operating on battery. The excise duty paid on the import or local purchase of scooters used by persons with disabilities shall, if such scooters are registered in their name in the Office of Transport Management, be refunded on the recommendation of the Women, Children and Social Welfare or the Chief District Officer of the concerned district,

- from the concerned Customs Office in case of the excise duty paid on import and from the Inland Revenue Department in case of excise duty paid on local purchase.
- (4) Excise duty shall not be levied on domestic technology based noodles (not ready to eat- *sinkea chauchau*) produced by noodles industry using hand machine.
- (5) Excise duty shall not be levied on goods of personal use imported enjoying the custom duty exemption facility under the notice regarding allowing passenger to carry and bring goods and product for personal use
- (6) Excise duty shall be exempted on import of prepared bus and its chassis, if imported by cooperative or organization and company registered for the purpose of operating public vehicle with at least five buses having a capacity of 40 seat and more. The motor vehicle imported through such means shall not be sold, distributed, transferred or transfer rights to it in any manner for the period of ten years from the date of import. The entire of excise duty pursuant to the applicable laws shall be levied in case of transfer, sell or transfer through any manner before ten years.
- (7) Excise duty shall be exempted on import of one bus having capacity of 30 seat or more for the purpose of transportation of students by community school on the recommendation of Ministry of Science, Education and Technology, Government of Nepal. The motor vehicle imported through such facilities shall not be sold, distributed, transferred for the period of ten years. The entire of excise duty pursuant to the applicable laws shall be levied in case of transfer, sell or transfer through any manner before ten years.
- (8) Eighty percent exemption on excise duty shall be granted to production of brandy and wine produced by industry based on local fruits, established in least developed area mentioned in Schedule-10 of Industrial Enterprises Act, 2076(2019)..
- (9) Thirty Five percent excise duty exemption shall be provided to domestically produce wine falling under heading 22.02 and 22.05 and Forty percent excise duty exemption shall be provided to Cider falling under heading 22.06.
- (10) For industries producing vehicles by assembling while importing vehicle in unassembled stage under heading 87.02, 87.03 and 87.11 and during sale of prepared vehicle produced by such industry shall be granted twenty-five percent

exemption on excise duty payable in case of falling heading 87.11, and 50 percent exemption on excise duty payable in case of falling heading 87.02 and 87.03.

- (11) Excise duty shall not be levied on domestic products falling under following heading and subheading:

Heading: 02.01, 02.02, 02.03, 02.04, 02.05, 02.06, 02.07, 02.08, 02.09, 02.10, 03.04, 03.05, 03.06, 03.07, 03.08, 08.01, 08.02, 08.04, 08.06, 08.09, 08.12, 08.13, 09.06, 16.02, 16.03, 16.04, 16.05, 20.01, 20.02, 20.03, 20.04, 20.05, 20.06, 20.07, 20.08, 21.05, 24.01, 25.15, 25.16, 68.02, 94.01, 94.03, and 94.06

Sub- Heading: 1701.13.10, 1701.14.10, 1704.10.00, 1704.90.00, 2005.10.00, 2005.20.90, 2005.40.00, 2005.51.00, 2005.59.00, 2005.60.00, 2005.70.00, 2005.80.00, 2005.91.00, 2005.99.00, 2101.11.00, 2101.12.00, 2101.20.00, 2101.30.00, 8507.10.00 and 8507.20.00

- (12) Excise duty shall be levied on total weight per KG products sub heading 2106.90.60 of heading 21.06 and sub heading 2403.99.10, 2403.99.20 and 2403.99.30 of heading 24.03.
- (13) Licensee importing liquor, beer and cigarette or its licensed seller shall publicly publish a notice to inform the retail price at the beginning of the fiscal year and if the price is changed, immediately upon such changes.
- (14) The Director General may, for statistical purposes, add digits to the eight-digit sub-heading determined for the purposes of the rate of excise duty.
- (15) The Department may, as required and in consultation with the Customs Department, interpret and specify the harmonized codes of the excisable goods.