

¹Schedule-1

(Relating to sub-section (3) of Section 5)

List of goods and services exempted from tax

Group 1: Basic Agricultural Products		
06.01		Inactive, germinating or flowering Bulbs, tubers, tuberous roots, corms, crowns and rhizomes; dormant, in growth or in flower; chicory plants and roots other than roots of heading no. 1212
	0601.10.00	Inactive Bulbs, tubers, tuberous roots, corms, crowns and rhizomes
	0601.20.00	Dormant, in growth or in flower, bulbs, tubers, tuberous roots, corms, crowns and major roots
06.02		Other plants, live (including roots), cuttings and slips; mushroom spawn
	0602.10.00	Plants, live; unrooted cuttings and slips
	0602.20.00	Plants, live; edible fruit or nut trees, shrubs and bushes, grafted or not
	0602.30.00	Plants, live; rhododendrons and azaleas, grafted or not
	0602.40.00	Plants, live; roses, grafted or not
	0602.90.00	Others
06.03		Flowers; cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
		Fresh
	0603.11.00	Roses

¹ Amended by the Financial Act, 2019.

	0603.12.00	Carnations
	0603.13.00	Orchids
	0603.14.00	Chrysanthemums
	0603.15.00	lilies (Lilium spp.)
	0603.19.00	Others
	0603.90.00	Others
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens; suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated
	0604.20.00	Fresh
	0604.90.00	Others
07.01		Potatoes; fresh or chilled
	0701.10.00	Seeds
	0701.90.00	Others
07.02	0702.00.00	Tomatoes; fresh or chilled
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables; fresh or chilled
	0703.10.00	Onions and shallots
	0703.90.00	leeks and other alliaceous vegetables
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas; fresh or chilled
	0704.10.00	cauliflowers and headed broccoli
	0704.20.00	brussels sprouts
	0704.90.00	others

07.05		Lettuce (<i>lactuca sativa</i>) and chicory (<i>cichorium</i> spp.) fresh or chilled
		Lettuce
	0705.11.00	Cabbage (head) lettuce
	0705.19.00	Others
		Chicory
	0705.21.00	Witloff chicory
	0705.29.00	Others
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots; fresh or chilled
	0706.10.00	Carrots and turnips
	0706.90.00	Others
07.07	0707.00.00	Cucumbers; fresh or chilled
07.08		Leguminous vegetables; shelled or unshelled, fresh or chilled
	0708.10.00	Peas (<i>pisum sativum</i>)
	0708.20.00	Beans (<i>vigna</i> spp., <i>phaseolus</i> spp.)
	² 0708.90.00	Other Vegetables, leguminous
07.09		Other Vegetables, fresh or chilled
	0709.20.00	Asparagus
	0709.30.00	Aubergines
	0709.40.00	Celery (other than celeriac)
		Mushrooms and truffles
	0709.51.00	Mushrooms of the genus <i>Agaricus</i>

² Amended by the Financial Act, 2020.

	0709.59.00	Others
	0709.60.00	Fruits of the genus capsicum
	0709.70.00	Spinach, New Zealand spinach
		Others
	0709.91.00	Globe artichokes
	0709.92.00	Olives
	0709.93.00	Pumpkins, squash and gourds (Cucurbita spp.)
	0709.99.00	Others
07.10		Vegetables (uncooked or cooked by steaming or boiling in water); frozen
	0710.10.00	potatoes,
		Vegetables, leguminous; shelled or unshelled
	0710.21.00	Peas (pisum sativum
	0710.22.00	Beans (vigna spp., phaseolus spp.)
	0710.29.00	Others
	0710.30.00	Spinach, New Zealand spinach
	0710.40.00	Sweetcorn
	0710.80.00	Other Vegetables
	0710.90.00	Vegetable mixtures
07.11		Vegetables provisionally preserved; (e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
	0711.20.00	Olives
	0711.40.00	cucumbers

		Mushrooms and truffles
	0711.51.00	mushrooms of the genus <i>Agaricus</i>
	0711.59.00	Others
	0711.90.00	Vegetables and mixed vegetables
07.12		Vegetables, dried; whole, cut, sliced, broken or in powder, but not further prepared
	0712.20.00	Onions
07.13		Vegetables, leguminous; shelled, whether or not skinned or split, dried
	0713.10.00	peas (<i>pisum sativum</i>)
	0713.20.00	chickpeas (<i>garbanzos</i>)
		Kidney beans (including beans)
	0713.31.00	beans of the species <i>vigna mungo</i>
	0713.32.00	small red (<i>adzuki</i>) beans
	0713.33.00	kidney beans, including white pea beans (<i>phaseolus vulgaris</i>)
	0713.34.00	bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)
	0713.35.00	ow peas (<i>Vigna unguiculata</i>)
	0713.39.00	Others
		Lentils
	0713.40.10	shelled, with skinned
	0713.40.90	others
	0713.50.00	broad beans (<i>vicia faba</i> var. <i>major</i>) and horse beans (<i>vicia faba</i> var. <i>equina</i> and <i>vicia faba</i> var. <i>minor</i>)

	0713.60.00	pigeon peas (<i>Cajanus cajan</i>)
	³ 0713.90.10	lentils
	⁴ 0713.90.90	Others
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content; fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
	0714.10.00	manioc (cassava), with high starch or inulin content,
	0714.20.00	sweet potatoes
	0714.30.00	yams (<i>Dioscorea</i> spp.)
	0714.40.00	taro (<i>Colocasia</i> spp.)
	0714.50.00	yautia (<i>Xanthosoma</i> spp.)
	0714.90.00	others
08.01		Nuts, edible; coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
		Coconuts
	0801.19.00	Fresh
08.03		Bananas, including plantains; fresh or dried
	0803.10.00	Bananas, including plantains
	0803.90.00	Others
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens; fresh or dried
	0804.30.00	Pineapples
	0804.40.00	Avocados

³ Amended by the Financial Act, 2020.

⁴ Amended by the Financial Act, 2020.

	0804.50.00	guavas, mangoes and mangosteens
08.05		Citrus fruit; fresh or dried
	0805.10.00	Oranges
		mandarins (including tangerines and satsumas), clementines and similar citrus hybrid
	0805.21.00	mandarins (including tangerines and satsumas)
	0805.22.00	Clementines
	0805.29.00	Others
	0805.40.00	grapefruit, including pomelos
	0805.50.00	lemons (Citrus limon, Citrus limonum), limes (Citrus aurantifolia , Citrus latifolia)
	0805.90.00	Others
08.06		Grapes; fresh or dried
	0806.10.00	Fresh
08.07		Melons (including watermelons) and papaws (papayas); fresh
		Melons (including watermelons)
	0807.11.00	Watermelons
	0807.19.00	Others
	0807.20.00	Papayas
08.08		Apples, pears and quinces; fresh
	0808.10.00	Apples
	0808.30.00	Pears
	0808.40.00	Quinces
08.09		Apricots, cherries, peaches (including nectarines),

		plums and sloes, fresh
	0809.10.00	Apricots
		Cherries
	0809.21.00	sour cherries
	0809.29.00	Others
	0809.30.00	peaches, including nectarines
	0809.40.00	plums and sloes
08.10		Other Fruits; fresh
	0810.10.00	Strawberries (ground raspberries, redberries)
	0810.20.00	raspberries, blackberries, mulberries, and loganberries
	0810.30.00	black, white or red currants and gooseberries
	0810.40.00	cranberries, bilberries and other fruits of the genus vaccinium
	0810.50.00	Kiwifruit
	0810.60.00	Durians
	0810.70.00	Persimmons
	⁵ 0810.90.10	Pomegranate
	⁶ 0810.90.20	Litchi
	⁷ 0810.90.90	Others
09.01		Coffee, whether or not roasted or decaffeinated; husks and skins; coffee substitutes containing coffee in any proportion
		Coffee; not roasted

⁵ Amended by the Financial Act, 2020.

⁶ Amended by the Financial Act, 2020.

⁷ Amended by the Financial Act, 2020.

	0901.11.00	Coffee; decaffeinated
09.02		Tea; fermented or enhanced or not
	0902.20.00	Tea leaves
09.08		Nutmeg, mace and cardamoms
		mace and cardamoms
		neither crushed nor ground
	0908.31.10	Cardamoms
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices
		Ginger
		neither crushed nor ground
	0910.11.10	Fresh
	0910.11.90	Others
		Turmeric
	0910.30.10	Fresh
	0910.30.20	crushed or grounded
	0910.30.90	Others
10.01		Wheat and meslin
		durum wheat
	1001.11.00	Seeds
	1001.19.00	Others
		Others
	1001.91.00	Seeds
	1001.99.00	Others

10.02		Rye
	1002.10.00	Seeds
	1002.90.00	Others
10.03		Barley
	1003.10.00	Seeds
	1003.90.00	Others
10.05		Maize (corn)
	1005.10.00	Seeds
	1005.90.00	Others
10.06		Rice
	⁸ 1006.10.00	seed
	⁹ 1006.10.90	Others
	1006.20.00	husked (brown) rice
	¹⁰ 1006.30.10	basmati rice
	¹¹ 1006.30.90	Others
	1006.40.00	rice, broken
10.08		Buckwheat, millet and canary seeds; other cereals
	1008.10.00	Buckwheat
		Millet
	1008.21.00	Seeds

⁸ Amended by the Financial Act, 2020.

⁹ Amended by the Financial Act, 2020.

¹⁰ Amended by the Financial Act, 2020.

¹¹ Amended by the Financial Act, 2020.

	1008.29.00	Others
11.02		Cereal flours; other than of wheat or meslin
	1102.20.00	flour; of maize (corn)
	1102.90.00	Others
11.04		Cereal grains otherwise worked (e.g. hulled, rolled, flaked, pearled, sliced or kibbled) except rice of heading no. 10.06; germ of cereals whole, rolled, flaked or ground
		grains; rolled or flaked
	1104.12.00	Oats
	1104.19.00	other than oats
		grains; worked (e.g. hulled, pearled, sliced or kibbled)
	1104.22.00	Oats
	1104.23.00	maize (corn)
	1104.29.00	Other grains
	1104.30.00	germ of cereals, whole, rolled, flaked or ground
12.01		Soya beans, whether or not broken
	12.1.10.00	Seeds
	12.1.90.00	Others
12.02		Ground-nuts; not roasted or otherwise cooked, whether or not shelled or broken
	1202.30.00	Seeds
		Others
	1202.41.00	Shelled

	1202.42.00	shelled, whether or not broken
12.09		Seeds, fruit and spores; of a kind used for sowing
	1209.10.00	sugar beet seeds,
		Seeds of forage plants
	1209.21.00	lucerne (alfalfa) seeds
	1209.22.00	clover (<i>Trifolium</i> spp.) seeds
	1209.23.00	fescue seeds
	1209.24.00	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds
	1209.25.00	rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds
	1209.29.00	Others
	1209.30.00	Seeds of herbaceous plants; cultivated principally for their flowers
		Others
	¹² 1209.91.1 0	of cauliflower
	¹³ 1209.91.2 0	of cabbage
	¹⁴ 1209.91.3 0	of onion
	¹⁵ 1209.91.4 0	of radish
	¹⁶ 1209.91.5 0	of tomato

¹² Amended by the Financial Act, 2020.

¹³ Amended by the Financial Act, 2020.

¹⁴ Amended by the Financial Act, 2020.

¹⁵ Amended by the Financial Act, 2020.

	¹⁷ 1209.91.9 0	Others
	1209.99.00	Others
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered
	1211.20.00	Ginseng roots ¹⁸
	1211.30.00	Coca leaf
	1211.40.00	Poppy straw
	1211.50.00	Ephedra
	¹⁹ 1211.90.1 0	Yarchagumba
	²⁰ 1211.90.9 0	Others
12.12		Locust beans, seaweeds and other algae, sugar beet, sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones, kernels and other vegetable products (including unroasted chicory roots) used primarily for human consumption
		others
	1212.93.00	Sugar cane
19.04		Prepared foods obtained by swelling or roasting cereals or cereal products (e.g. corn flakes); cereals (other than

¹⁶ Amended by the Financial Act, 2020.

¹⁷ Amended by the Financial Act, 2020.

¹⁸ Amended by the Financial Act, 2020.

¹⁹ Amended by the Financial Act, 2020.

²⁰ Amended by the Financial Act, 2020.

		maize (corn)) in grain form or in the form of flakes or other worked grains (not flour and meal), pre-cooked or otherwise prepared
	²¹ 1904.90.1 0	puffed rice
	²² 1904.90.2 0	Beaten rice
²³ 21.06	2106.90.94	Soyabean nuggets
23.01		Flours, meal and pellets, of meat or meat offal, ²⁴ ...or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves
	2301.10.00	Flours, meals and pellets; of meat or meat offal, greaves
	2301.20.00	Flours, meals and pellets; of fish or of crustaceans, molluscs or other aquatic invertebrates
23.02		Bran, sharps and other residues; whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants
	2302.10.00	maize (corn)
	2302.30.00	wheat
	2302.40.00	other cereals
	2302.50.00	leguminous plants
23.04	2304.00.00	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
23.05	2305.00.00	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the

²¹ Amended by the Financial Act, 2021

²² Inserted by the Financial Act, 2021

²³ Inserted by the Financial Act, 2021.

²⁴ Deleted by the Financial Act, 2020.

		extraction of ground-nut oil
23.06		Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils other than those of heading no. 23.04 or 23.05
		rape or colza seed
	2306.41.00	low erucic acid rape or colza seed
	2306.90.00	Others
23.09		Preparations of a kind used in animal feeding
	2309.90.00	Others
52.01	5201.00.00	Cotton; not carded or combed
52.03	5203.00.00	Cotton, carded or combed
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
	5301.10.00	Flax; raw or retted
		Flax; raw or retted, broken or scotched, hackled or otherwise processed, but not spun
	5301.21.00	broken or scutched
	5301.29.00	Others
	5301.30.00	Flax; tow and waste
53.03		Jute and other textile bast fibres (not flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres, including yarn waste and garnetted stock
	5303.10.00	Jute and other textile bast fibres; raw or retted, but not spun, (excluding flax, hemp (<i>cannabis sativa</i> L.), and ramie)

<p>Note:</p> <ol style="list-style-type: none"> 1. Non refined tobacco sold by farmers ²⁵1a. ... 2. The goods covered under the Custom Code mentioned above in Chapters 06.01 to 08.10 if supplied to Hotel, Restaurant, Bar, Guest House, Cafeteria or similar other organization shall not be exempt of value-added tax. 		
<p>Group 2: Goods of Basic Necessities</p>		
25.01		Salt (including table salt and denatured salt); pure sodium chloride whether or not in aqueous solution; sea water
	2501.00.90	Salt
27.10		Petroleum oils and oils from bituminous minerals, not crude; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; these being the basic constituents of the preparations; waste oils
		Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not included in others; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; preparations, not including biodiesel and waste oil
		Others
	2710.19.10	Kerosene (superior kerosene oil)
27.16	27.16.00.00	²⁶ Electricity production, distribution and transmission

²⁵ Deleted by the Financial Act, 2021.

²⁶ Amended by the Financial Act, 2021.

44.01		Fuel wood, in logs, billets, twigs, faggots or similar forms; wood in chip or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
		Wood; for fuel, in logs, in billets, in twigs, in faggots or similar forms
	4401.11.00	coniferous
	4401.19.00	Non-coniferous
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated
	4402.10.00	bamboo
	4402.90.00	others
Notes:		
1. Drinking water supplied from tap or tanker in an open manner		
Group 3: Animals and Animal Products		
01.02		Bovine animals; live
		Cattle
	0102.21.00	pure-bred breeding animals
	0102.29.00	others
		buffalo
	0102.31.00	pure-bred breeding animals
	0102.39.00	others
	0102.90.00	others
01.03		Swine; live
	0103.10.00	pure-bred breeding animals
		others

	0103.91.00	weighing less than 50kg
	0103.92.00	weighing to or more than 50kg
01.04		Sheep and goats; live
	0104.10.00	Sheep
	0104.20.00	goats
01.05		Poultry; live, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls
		weighing not more than 15g
	0105.11.00	fowls of the species Gallus domesticus
	0105.12.00	turkeys
	0105.13.00	ducks
	0105.14.00	geese
	0105.15.00	guinea fowls
		others
	0105.94.00	fowls of the species Gallus domesticus
	0105.99.00	others
01.06		Other Animals; live
		Mammals
	0106.14.00	rabbits and hares
	0106.19.00	others
		Birds
	0106.33.00	ostriches; emus (<i>Dromaius novaehollandiae</i>)
		Insects
	0106.41.00	Bees

		Insects
	0106.90.00	others
02.01		Meat of bovine animals; fresh or chilled
	0201.10.00	carcasses and half-carcasses
	0201.20.00	Other cuts with bone in
	0201.30.00	boneless
02.02		Meat of bovine animals; frozen
	0202.10.00	carcasses and half-carcasses
	0202.20.00	Other cuts with bone in
	0202.30.00	boneless
02.03		Meat of swine; fresh, chilled or frozen
		fresh or chilled
	0203.11.00	carcasses and half-carcasses
	0203.12.00	Back shoulders and other cuts thereof, with bone in
	0203.19.00	others
		carcasses and half-carcasses(frozen)
	0203.21.00	carcasses and half-carcasses
	0203.22.00	Back shoulders and other cuts thereof, with bone in
	0203.29.00	others
02.04		Meat of sheep or goats; fresh, chilled or frozen
	0204.10.00	Meat of sheep; fresh or chilled, carcasses and half-carcasses
		Other meat of sheep; fresh or chilled
	0204.21.00	carcasses and half-carcasses

	0204.22.00	other cuts thereof, with bone in
	0204.23.00	boneless
	0204.30.00	Meat of sheep; frozen, carcasses and half-carcasses
		Other meat of sheep; frozen
	0204.41.00	carcasses and half-carcasses
	0204.42.00	other cuts thereof, with bone in
	0204.43.00	boneless
	0204.50.00	Meat of goats
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies; fresh, chilled or frozen
	0206.10.00	bovine animals; fresh and chilled
		bovine animals; frozen
	0206.21.00	tongue
	0206.22.00	liver
	0206.29.00	others
	0206.30.00	Swine; fresh or chilled
		Swine; frozen
	0206.41.00	liver
	0206.49.00	others
	0206.80.00	Others; fresh or chilled
	0206.90.00	Others; frozen
02.07		Meat and edible offal of poultry; of the poultry of heading no. 01.05, (i.e. fowls of the species Gallus domesticus), fresh, chilled or frozen
		of fowls of the species Gallus domesticus

	0207.11.00	not cut in pieces, fresh or chilled
	0207.12.00	not cut in pieces, frozen
	0207.13.00	Cuts and offal, fresh or chilled
	0207.14.00	Cuts and offal, frozen
		of turkeys
	0207.24.00	not cut in pieces, fresh or chilled
	0207.25.00	not cut in pieces, frozen
	0207.26.00	Cuts and offal, fresh or chilled
	0207.27.00	Cuts and offal, frozen
		of ducks
	0207.41.00	not cut in pieces, fresh or chilled
	0207.42.00	not cut in pieces, frozen
	0207.43.00	fatty livers (foie gras), fresh or chilled
	0207.44.00	cuts and offal, excluding fatty livers, fresh or chilled
	0207.45.00	Others; frozen
		of geese
	0207.51.00	not cut in pieces, fresh or chilled
	0207.52.00	not cut in pieces, frozen
	0207.53.00	fatty livers (foie gras), fresh or chilled
	0207.54.00	cuts and offal, excluding fatty livers, fresh or chilled
	0207.55.00	Others; frozen
	0207.60.00	of guinea fowls
03.01		Fish; live
		Ornamental fish

	0301.11.00	freshwater
	0301.19.00	others
		Other Fish; live
	0301.91.00	trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
	0301.92.00	eels (<i>Anguilla</i> spp.)
	0301.93.00	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.)
	0301.94.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
	0301.95.00	southern bluefin tunas (<i>Thunnus maccoyii</i>)
	0301.99.00	Others
03.02		Fish; fresh or chilled, excluding fish fillets and other fish meat of heading 03.04
		Fish excluding fillets, fish meat of 0304, and edible fish offal of 0302.9
	0302.11.00	trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
	0302.13.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> , <i>Oncorhynchus rhodurus</i>)

	0302.14.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
	0302.19.00	Others
		flat fish (plaice (<i>Pleuronectes platessa</i>), sole (<i>Solea</i> spp.), salmonidae, turbot (<i>Psetta maxima</i> , <i>Scophthalmidae</i>) and in item no. 0302.1, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99
	0302.21.00	Halibut
	0302.22.00	Plaice
	0302.23.00	Sole
	0302.24.00	turbot (<i>Psetta maxima</i>)
	0302.29.00	Others
		tunas (<i>Thunnus albacores</i> , skipjack or stripe-bellied bonito), excluding fillets, , and edible fish offal of subheadings 0302.91 to 0302.99
	0302.31.00	albacore or longfinned tunas
	0302.32.00	yellowfin tunas
	0302.39.00	Others
		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>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>), swordfish (<i>Xiphias gladius</i>), cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), haddock (<i>Melanogrammus aeglefinus</i>), coalfish (<i>Pollachius virens</i>), hake

		(Merluccius spp., Urophycis spp.), Alaska pollack (Theragra chalcogramma), blue whittings (Micromesistius poutassou, Micromesistius australis), tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), arp (as specified by the WCO.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), dogfish and other sharks, rays and skates (Rajidae), toothfish (Dissostichus spp.), seabass (Dicentrarchus spp.), seabream (Sparidae), excluding fillets, and edible fish offal of subheadings 0302.91 to 0302.99
	0302.41.00	herrings (Clupea harengus, Clupea pallasii)
	0302.42.00	anchovies (Engraulis spp.)
	0302.43.00	sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)
	0302.44.00	mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)
	0302.45.00	jack and horse mackerel (Trachurus spp.)
	0302.46.00	cobia (Rachycentron canadum)
	0302.47.00	swordfish (Xiphias gladius)
	0302.49.00	Others
		cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), haddock (Melanogrammus aeglefinus), coalfish (Pollachius virens), hake (Merluccius spp., Urophycis spp.), excluding fillets, and edible fish offal of subheadings 0302.91 to 0302.99
	0302.51.00	cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
	0302.52.00	haddock (Melanogrammus aeglefinus)

	0302.53.00	coalfish (<i>Pollachius virens</i>)
	0302.54.00	hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)
	0302.55.00	Alaska pollack (<i>Theragra chalcogramma</i>)
	0302.56.00	blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
	0302.59.00	Others
		tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.) , Carp (as specified by the WCO.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), dogfish and other sharks, rays and skates (<i>Rajidae</i>), toothfish (<i>Dissostichus</i> spp.), seabass (<i>Dicentrarchus</i> spp.), seabream (<i>Sparidae</i>),excluding fillets and edible fish offal of subheadings 0302.91 to 0302.99
	0302.71.00	tilapias (<i>Oreochromis</i> spp.)
	0302.72.00	catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)
	0302.73.00	Carp (as specified by the WCO.)
	0302.74.00	eels (<i>Anguilla</i> spp.)
	0302.79.00	Others
		Other fish excluding fillets and edible fish offal of subheadings 0302.91 to 0302.99
	0302.81.00	dogfish and other sharks
	0302.82.00	rays and skates (<i>Rajidae</i>),
	0302.83.00	toothfish (<i>Dissostichus</i> spp.)
	0302.84.00	seabass (<i>Dicentrarchus</i> spp.)
	0302.85.00	seabream (<i>Sparidae</i>)

	0302.89.00	Others
03.03		Fish; frozen, excluding fish fillets and other fish meat of heading 0304
		Salmonidide, excluding fillets, fish meat and edible fish offal of subheadings 0303.91 to 0303.99
	0303.11.00	sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
	0303.12.00	Pacific salmon (<i>Oncorhynchus gorboscha/keta/tschawytscha/ kisutch/masou/rhodurus</i>) other than sockeye salmon (<i>Oncorhynchus nerka</i>)
	0303.13.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
	0303.14.00	trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
	0303.19.00	Others
		tilapias (<i>Oreochromis</i> spp.), atfish (<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.), halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>), plaice (<i>Pleuronectes platessa</i>), sole (<i>Solea</i> spp.), turbot (<i>Psetta maxima</i> , <i>Scophthalmidae</i>), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99
	0303.23.00	tilapias (<i>Oreochromis</i> spp.)

	0303.24.00	catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)
	0303.25.00	carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)
	0303.26.00	eels (Anguilla spp.)
	0303.29.00	Others
		Nile perch (Lates niloticus) and snakeheads (Channa spp.), halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), plaice (Pleuronectes platessa), sole (Solea spp.), excluding fillets, and edible fish offal of subheadings 0303.91 to 0303.99
	0303.31.00	halibut
	0303.32.00	Plaice
	0303.33.00	Sole
	0303.34.00	Turbots(Psetta maxima)
	0303.39.00	Others
		tunas (Thunnus alalunga), skipjack or stripe-bellied bonito, bigeye tunas (Thunnus obesus), excluding fillets and edible fish offal of subheadings 0303.91 to 0303.99
	0303.41.00	albacore or longfinned tunas (Thunnus alalunga)
	0303.42.00	yellowfin tunas (Thunnus albacares)
	0303.43.00	skipjack or stripe-bellied bonito
	0303.44.00	bigeye tunas (Thunnus obesus)
	0303.45.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus,

		Thunnus orientalis)
	0303.46.00	southern bluefin tunas (Thunnus maccoyii)
	0303.49.00	Others
		herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), indian mackerels(Rastrelliger spp.), seerfishes (Scomberomorus spp.) jack and horse mackerel (Trachurus spp.), jacks, crevalles (Carnaz spp), cobia (Rachycentron canadum),silver pomfrets (Pampus spp.), pacific saury (Cololabis saira), scads (Decapterus spp), capelin (mallotus villosus) swordfish (Xiphias gladius) kawaka (Ethynus affins), bonitos (sarda spp.), marlines, sailfishes, spearfish (Istiophoridae) excluding edible fish offal of subheadings 0303.91 to 0303.99
	0303.51.00	herrings (Clupea harengus, Clupea pallasii)
	0303.53.00	sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)
	0303.54.00	mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)
	0303.55.00	jack and horse mackerel (Trachurus spp.)
	0303.56.00	cobia (Rachycentron canadum)
	0303.57.00	swordfish (Xiphias gladius)
	0303.59.00	Others
		Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melaninidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of

		subheadings 0303.91 to 0303.99
	0303.63.00	cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
	0303.64.00	haddock (Melanogrammus aeglefinus)
	0303.65.00	coalfish (Pollachius virens)
	0303.66.00	hake (Merluccius spp., Urophycis spp.)
	0303.67.00	Alaska pollack (Theraga chalcogramma)
	0303.68.00	blue whittings (Micromesistius poutassou, Micromesistius australis)
	0303.69.00	Others
		edible fish offal of Other fish of subheadings 0303.91.00 to 0303.99.00
	0303.81.00	dogfish and other sharks
	0303.82.00	rays and skates (Rajidae)
	0303.83.00	toothfish (Dissostichus spp.)
	0303.84.00	seabass (Dicentrarchus spp.)
	0303.89.00	Others
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
		Fish; dried, whether or not salted but not smoked, other than edible fish offal
	²⁷
03.07		Molluscs; whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs,

²⁷ Deleted by the Financial Act, 2021.

		whether in shell or not, cooked or not before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption
		cuttle fish and squid
	0307.42.00	live, fresh or chilled
	0307.49.00	Others
04.01		Milk and cream; not concentrated, not containing added sugar or other sweetening matter
	0401.10.00	milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%
	0401.20.00	milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%
	0401.40.00	milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6% but not exceeding 10%
	0401.50.00	of a fat content, by weight, exceeding 10%
04.06		Cheese and curd
	0406.10.00	fresh cheese (including whey cheese), not fermented, and curd
04.07		Birds' eggs, in shell; fresh, preserved or cooked
	0407.11.00	of fowls of the species Gallus domesticus
	0407.19.00	Others
		Other Fresh eggs
	²⁸ 0407.21.00	of fowls of the species Gallus domesticus

²⁸ Amended by the Financial Act, 2020.

	0407.29.00	Others
	0407.90.00	Others
05.11		Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption
		Others
	0511.91.00	semen of fish
		Others
	0511.99.00	bovine semen
Notes:-The goods covered under the Custom Code mentioned above in Chapters 01.02 to 04.07 if supplied to Hotel, Restaurant, Bar, Guest House, Cafeteria or similar other organization shall not be exempt of Value Added Tax.		
Group: 4 Agricultural Materials		
31.01	3101.00.00	Fertilizers; animal or vegetable, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products
31.02		Fertilizers; mineral or chemical, nitrogenous
	²⁹ 3102.10.1 0	diesel exhaust fluid
	³⁰ 3102.10.9 1	technical grade
	³¹ 3102.10.9 9	others
	3102.21.00	ammonium sulphate

²⁹ Amended by the Financial Act, 2020.

³⁰ Amended by the Financial Act, 2020.

³¹ Amended by the Financial Act, 2020.

	3102.29.00	Others
	3102.30.00	nitrogenous, ammonium nitrate, whether or not in aqueous solution
	3102.40.00	ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances, mixtures thereof
	3102.50.00	nitrogenous, sodium nitrate
	3102.60.00	nitrogenous, double salts and mixtures of calcium nitrate and ammonium nitrate
	3102.80.00	nitrogenous, mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution
	3102.90.00	nitrogenous, other kinds including mixtures not specified in the foregoing subheadings
31.03		Fertilizers; mineral or chemical, phosphatic
		Superphosphates
	3103.11.00	weight 35% or more of diphosphorus pentoxide (P ₂ O ₅)
	3103.19.00	Others
	3103.90.00	Others
31.04		Fertilizers; mineral or chemical, potassic
	3104.20.00	potassium chloride
	3104.30.00	potassium sulphate
	3104.90.00	Others
31.05		Fertilizers; mineral or chemical, containing 2 or 3 of the elements nitrogen, phosphorus, potassium; other fertilisers; goods of chapter 31 in tablets or packages of gross weight not exceeding 10kg
	3105.10.00	in tablets or similar forms or in packages of a gross

		weight not exceeding 10kg
	3105.20.00	containing the three fertilizing elements nitrogen, phosphorus and potassium
	3105.30.00	diammonium hydrogenorthophosphate (diammonium phosphate)
	3105.40.00	ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)
		Fertilizers, mineral or chemical; containing the two fertilizing elements nitrogen and phosphorus
	3105.51.00	containing nitrates and phosphates
	3105.59.00	Others
	3105.60.00	containing the two fertilizing elements phosphorus and potassium
	3105.90.00	Others
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants and the like, put up in forms or packings for retail sale or as preparations or articles
		Others
		Insecticides
	3808.91.90	Insecticides used in plants
	3808.92.00	Fungicides
	3808.93.10	Herbicides, anti-sprouting products
	³² 3808.99.10	Rodenticides

³² Amended by the Financial Act, 2021.

39.23		Plastic articles for the conveyance or packing of goods; stoppers, lids, caps and other closures of plastics
		boxes, cases, crates, sacks and bags (including cones) and similar articles
	³³ 3923.10.2 0	Crates for eggs
48.19		Cartons, boxes, cases, bags and the like, of paper, paperboard, cellulose wadding or fibres; box files, letter trays and the like, of paper or paperboard, of a kind used in offices, shops or the like
	³⁴ 4819.10.1 0	Crates for eggs
56.08		Twine, cordage or rope; knotted netting, made up fishing nets and other made up nets, of textile materials
		of man made textile materials
	5608.11.00	fishing nets, made up
		Hand tools as below:
82.01		Tools, hand; spades, shovels, mattocks, picks, hoes, forks, rakes; axes, bill hooks etc; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools used in agriculture, horticulture, forestry
		spades, shovels
	8201.10.10	Spades
	8201.10.90	Others
	8201.30.00	mattocks, picks, hoes and rakes

³³ Amended by the Financial Act, 2021.

³⁴ Amended by the Financial Act, 2021.

	8201.40.00	axes, bill hooks and similar hewing tools, of a kind used in agriculture, horticulture or forestry
	8201.50.00	one-handed secateurs (including poultry shears)
	8201.60.00	hedge shears, two-handed pruning shears and similar two-handed shears
		other hand tools of a kind used in agriculture, horticulture or forestry
	8201.90.10	other hand tools of a kind used in agriculture, horticulture or forestry
	8201.90.90	Others
87.01		Tractors; (other than tractors of heading no 8709)
		Tractors; single axle
	8701.10.10	Power tiller, mini tiller
	8701.10.90	Others
	8701.20.00	Road Tractors for semi trailer of an engine power not exceeding 18kW
	³⁵ 8701.20.10	up to 18 kW
	8701.30.00	Track-laying tractor
		Others, low engine capacity
	8701.91.00	Not exceeding 18KW
	8701.92.00	Exceeding 18KW but not 37 KW
	8701.93.00	Exceeding 37KW but not 75 KW
	8701.94.00	Exceeding 75KW but not 130 KW
	8701.95.00	Not exceeding 130 KW

³⁵ Amended by the Financial Act, 2020.

- Notes:

1. cages, made up for fish farming, ³⁶....under sub- heading 7314.49.00 and automatic feeders for fish ³⁷under sub-heading 8479.89.99.
2. metal barrel (7310.10.00 and 7310.29.00), sheet restricting for queen bee, bee brush (9603.90.00), base wheel roller, gear pump (8413.81.00) and wheel plate (7326.90.00) required for bee farming to be imported by bee farming industry.
3. ³⁸green house to be imported by agriculture, gardening and flower firms under sub-heading 9406.10.10 and 9406.90.10.
4. ³⁹tray used for seedling and sowing under sub-heading 3926.90.99.
5. ⁴⁰raw materials of feed supplements in chapters 23,28 and 29 of the Customs Tariffs, feeding grains and feed supplements under sub-heading 2309.90.00 and feed supplements and dust of limestone under sub heading 2521.00.00
6. ⁴¹Special utensils for feeding chickens (seeds and water) except regular utensils under sub-heading 39.24 and 73.23

Group 5: Medication and Similar Health Services

28.04	⁴² 2804.40.1 0	medical grade
	⁴³ 2804.40.9 0	others
30.01		Glands and other organs (extracts, secretions thereof) for organo-therapeutic uses, dried, powdered or not; heparin and its salts; other human or animal substances for therapeutic or prophylactic uses

³⁶ Deleted by the Financial Act, 2021.

³⁷ Amended by the Financial Act, 2021..

³⁸ Amended by the Financial Act, 2020.

³⁹ Amended by the Financial Act, 2020.

⁴⁰ Amended by the Financial Act, 2020.

⁴¹ Amended by the Financial Act, 2020.

⁴² Amended by the Financial Act, 2021.

⁴³ Inserted by the Financial Act, 2021.

	3001.20.00	extracts of glands or other organs or of their secretions
	3001.90.00	Others
30.02		Human blood; animal blood for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions, immunological products, modified or obtained by biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) etc.
		antisera, other blood fractions and immunological products, immunological products, mixed or unmixed,
	3002.11.00	malaria diagnostic test kits
	3002.12.00	antisera, other blood fractions
	3002.13.00	other blood fractions and immunological products; immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale
	3002.14.00	immunological products, mixed, put up in measured doses or in forms or packings for retail sale
	3002.15.00	immunological products, put up in measured doses or in forms or packings for retail sale
	3002.19.00	Others
	3002.20.00	Vaccines; for human medicine
	3002.30.00	Vaccines; for veterinary medicine
		Others
	3002.90.10	Diagnostic kits
	3002.90.90	Others
30.03		Medicaments; (not goods of heading no. 3002, 3005 or 3006) of two or more constituents mixed together for therapeutic or prophylactic use not in measured doses or

		in forms or packings for retail sale
	3003.10.00	containing penicillins, streptomycins or their derivatives, for therapeutic or prophylactic uses, (not in measured doses, not packaged for retail sale)
	3003.20.00	containing antibiotics
		Others, hormones or other products under heading 29.37
	3003.31.00	Containing insulin
	3003.39.00	Others
		Others, alkaloids or their derivatives
	3003.41.00	containing ephedrine or its salts
	3003.42.00	containing pseudoephedrine (INN) or its salts
	3003.43.00	containing norephedrine or its salts
	3003.49.00	Others
	3003.60.00	Others; containing antimalarial active principles described in subheading note 2 to this chapter
		Others
	3003.90.10	Medicaments; homeopathic, pure ayurvedic, yunani
	3003.90.90	Others
30.04		Medicaments; (not goods of heading no. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic use, put up in measured doses (incl. those in the form of transdermal admin. systems) or packed for retail sale
	3004.10.00	containing penicillins, streptomycins or their derivatives
	3004.20.00	containing antibiotics (other than penicillins,

		streptomycins or their derivatives)
		Others, hormones or other products under heading 29.37
	3004.31.00	containing insulin
	3004.32.00	containing corticosteroid hormones, their derivatives or structural analogues (but not containing antibiotics)
	3004.39.00	Others
		Others, alkaloids or their derivatives
	3004.41.00	containing ephedrine or its salts
	3004.42.00	containing pseudoephedrine (INN) or its salts
	3004.43.00	containing norephedrine or its salts
	3004.49.00	Others
	3004.50.00	Others; containing vitamins or other medicines produced under heading 29.36
	3004.60.00	
		Others
	3004.90.10	containing antimalarial active principles described in Subheading Note 2 to this Chapter
	3004.90.40	Battisa, drakshasab, trifala, kabjahaar, kesari
	3004.90.90	Others
30.05		Wadding, gauze, bandages (dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or in forms or packings for retail sale, for medical, surgical or veterinary use
	⁴⁴ 3005.10.10	adhesive gauze

⁴⁴ Amended by the Financial Act, 2020.

	⁴⁵ 3005.10.2 0	adhesive plasters
	⁴⁶ 3005.10.3 0	adhesive tapes
	⁴⁷ 3005.10.9 0	Others
	⁴⁸ 3005.90.1 0	medicated cotton wools
	⁴⁹ 3005.90.2 0	Bandages
	⁵⁰ 3005.90.3 0	surgical tapes
	⁵¹ 3005.90.9 0	Others
30.06		Pharmaceutical goods mentioned in Note 4 of this Chapter
	3006.60.00	Pharmaceutical goods; chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs
	3701.10.00	for x-ray

⁴⁵ Amended by the Financial Act, 2020.

⁴⁶ Amended by the Financial Act, 2020.

⁴⁷ Amended by the Financial Act, 2020.

⁴⁸ Amended by the Financial Act, 2020.

⁴⁹ Amended by the Financial Act, 2020.

⁵⁰ Amended by the Financial Act, 2020.

⁵¹ Amended by the Financial Act, 2020.

38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
		Others
	⁵² 3824.99.2 0	mixtures and preparation (solid or liquid) use for dialysis of kidney patients
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber
	4014.10.00	sheath contraceptives
660.2		Walking-sticks, seat-sticks, whips, riding-crops and the like
	6602.00.10	White walking-sticks used by blinds
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 cylinder capacity exceeding 50cc but not exceeding 250 cc
	⁵³ 8711.20.9 1	Scooter made for use of disabled persons of cylinder capacity exceeding 50cc but not exceeding 150 cc
	⁵⁴ 8711.20.9 9	Scooters made for use of disabled persons of cylinder capacity exceeding 50cc but not exceeding 250 cc
87.13		Carriages for disabled persons; whether or not motorised or otherwise mechanically propelled
	8713.10.00	not mechanically propelled

⁵² Amended by the Financial Act, 2021.

⁵³ Amended by the Financial Act, 2021.

⁵⁴ Amended by the Financial Act, 2021.

87.14		Vehicles; parts and accessories of heading no. 8711 to 8713
	8714.20.00	Carriages for disabled persons
90.21		Orthopaedic appliances; including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other which are worn, carried or implanted in the body to compensate for a defect or disability
	9021.50.00	Pacemakers; for stimulating heart muscles (excluding parts and accessories)
	⁵⁵ 9021.90.1 0	crutches
	⁵⁶ 9021.90.2 0	parts of hearing aids
	⁵⁷ 9021.90.3 0	valve and stant for heart transplantation
	⁵⁸ 9021.90.9 0	Others
94.03		Furniture and parts thereof
	⁵⁹ 9401.80.1 0	commode chair for use of disabled person under sub-heading 9403.20.10 and metal walker and plastic walker for use of disabled person under sub-heading 9403.70.10
<p>Notes:-</p> <ol style="list-style-type: none"> 1. health service. 2. ⁶⁰human blood plastic pouch imported by Nepal Red Cross Society 		

⁵⁵ Amended by the Financial Act, 2020.

⁵⁶ Amended by the Financial Act, 2020.

⁵⁷ Amended by the Financial Act, 2020.

⁵⁸ Amended by the Financial Act, 2020.

⁵⁹ Amended by the Financial Act, 2020.

(9018.90.00), reagent (3822.00.00) and different tools, equipments and chemicals required for formation of reagent.

3. equipments necessary for treatment of renal disease.
4. slatestylous (8471.90.00), ⁶¹brail note taker (8471.30.90), bralo (brail printer) (8443.32.00 ,8443.39.00 and ⁶²8443.31.00), colour indicator, water indicator and light indicator equipments (8531.80.00), ⁶³sound thermometer (9025.19.90), ⁶⁴brail typewriter (8472.90.90), brail watch (9102.99.00), abacus (9017.20.00), magnifying glass (9013.80.00), brail compass (9014.10.00),⁶⁵ ... brail embosser (8443.39.00, brail stainseel machine (8472.10.00).
5. ⁶⁶ Raw materials, auxiliary raw materials and chemicals of Chapter 28, 29 and 38, starches of all sub-headings of Heading 11.08, Herbs' extracts of sub-heading 1302.19.00, vegetation and bee wax of Heading 15.21, other sugar of sugarcane of sub-heading 1701.14.90, lactose of sub-heading 1702.11.00, glucose of sub-heading 1702.30.10 and 1702.30.20, dextrose of sub-heading 1702.30.30, fructose or other sugar of sub-heading 1702.90.90, empty cachets of kind suitable for pharmaceutical use of sub-heading 1905.90.40, ethanol of sub-heading 2207.10.10 and 2207.20.90, rectified spirit of sub-heading 2207.10.20 and 2207.20.10, magnesium oxide of sub-heading 2519.90.00, white soft paraffin and petroleum jelly of Heading 27.12, colors of all sub-headings of Heading 32.03 and 32.04, coating material of heading 32.05, essential oil of sub-heading 3301.90.00, aromatic substances of sub-heading 3302.90.00, tween 80 sodium lauryl of heading 34.02, wax of sub-headings 3402.20.00 and 3404.90.00, sodium caseinate of sub-heading 3501.90.00, enzyme of sub-heading 3507.90.00, polyvinyl pyrrolidone (vinyl acetate) of sub-heading 3905.99.00, carbomers of sub-heading 3906.90.00, primary silicon of sub-

⁶⁰ Amended by the Financial Act, 2020.

⁶¹ Amended by Financial Act, 2021.

⁶² Amended by Financial Act, 2021.

⁶³ Amended by Financial Act, 2021.

⁶⁴ Amended by Financial Act, 2021.

⁶⁵ Deleted by the Financial Act, 2020.

⁶⁶ Amended by Financial Act, 2021.

heading 3910.00.00, micro-crystalline cellulose of Heading 39.12, co-polymer test making of Heading 39.14, rubber stopper of sub-heading 4014.90.00, labels of sub-heading 4821.10.00, ampoules of sub-heading 7010.10.00, 585 aluminum collapsible tubes of sub-heading 7612.10.00, P.P. cap of sub-heading 8309.90.10, packing materials of all sub-headings of heading 39.20, 39.21 and 48.19 and of sub-headings 3923.10.10, 3923.10.90, 3923.30.90, 3923.50.00, 7010.90.00, 7607.11.00, 7607.19.00, 7607.20.00 and 9602.00.00, and Raw materials, auxiliary raw materials and chemicals used for production of measuring cups up to 15 ml capacity and intra ocular lens of sub-heading 3926.90.99 on the recommendation of the Department of Drug Administration.

6. Raw materials and packing materials used by pharmaceutical industry for production of medicines which are imported by pharmaceutical industry.
7. Equipments under heading 90.18 and 90.27 used in research and development by pharmaceutical industry and hospital upon recommendation from the Department of Drug Administration and equipments, raw materials and subsidiary materials required for production of intra ocular lens required for eye treatment.
8. ⁶⁷Plastic seed for production of packing material for saline water imported by the industry producing saline water used as medicine upon recommendation of the Department of Drug Administration.
9. Machines, equipments and tools and health material related to medication and surgery imported by the government, government grant receiving and community hospitals.
10. ⁶⁸Hemodialysis machine, dialysis reprocessor, dialyser and its tubing under subheading 9018.90.90, dialysis bed ⁶⁹under sub-heading 9402.90.20 and chair under subheading 9402.90.90, ecocardiograph under subheading 9018.12.00 for use in treatment of heart disease, ⁷⁰videoscope, cathelab, heartlord machine and defibriletor under subheading 9018.90.90, positron emission tomography (PET) scan machine,

⁶⁷ Amended by the Financial Act, 2020.

⁶⁸ Amended by the Financial Act, 2021.

⁶⁹ Amended by the Financial Act, 2021.

⁷⁰ Amended by the Financial Act, 2021.

computed tomography (C.T.) scan machine, memography under subheading 9022.12.00 used for treatment of cancer, brasiterapy and linear accelerator under subheading 9022.21.00, ⁷¹flocytometer, next generation sequencer, protein microrary platform and multiplex real time P.C.R under sub-heading 9018.19.90, hematology analyser, blood chemistry analyser, clinical chemistry analyser and immunochemistry analyser ⁷²under sub heading 9027.80.10 for disease treatment, magnetic resonance imaging (M.R.I.) under subheading 9018.13.00.

11. ⁷³Durges under Chapter 30, goods used in medical and surgical work (PPE) under headings 39.26, 62.07,62.08,62.10 and 62.11, viral transport media under sub-heading 3821.00.00, PCR test kit, RDT test kit, PCR reagent and extraction kits under sub-heading 3822.00.00, surgical gloves under sub-heading 4015.11.00, face mask under sub-heading 6307.90.20, autoclave machine under sub-heading 8419.20.10, digital infrared thermometer(thermal gun) under sub-heading 9025.11.00⁷⁴, medical ventilator under sub-heading 9019.20.30, P.R.C machine under sub-heading 9018.90.30 and 9025.19.10, ventilator under sub-heading 9019.20.00, portable PCR machine under sub-heading 9018.90.00 and protective goggles under sub-heading 9004.90.00⁷⁵, medical grade oxygen (liquid and gaseous oxygen) under sub-heading 2804.40.10, helmets for non-invasive ventilators under sub-heading 9019.20.90, oxygen cylinder, liquid oxygen container, liquid oxygen tank, oxygen canister, ISO containers for shipping oxygen and cryogenic road transport tank for oxygen under sub-heading 7311.00.10, vacuum pressure swing adsorption (V.P.S.A), pressure swing adsorption (P.S.A), oxygen plants and cryogenic oxygen air separation units (A.S.U) under sub-heading 8421.39.10, syringe pump, oxygen cylinder valve under sub-heading 8481.80.20, infusion pump under sub-heading 9018.31.00, high flow national cannula under sub-heading 9018.39.00 and I.C.U. monitor under sub-heading 9018.19.20, oxygen concentrator under sub-heading 9019.20.10, venturi mask, reservoir mask, ventilator mask and non-

⁷¹ Amended by the Financial Act, 2021.

⁷² Inserted by the Financial Act, 2021.

⁷³ Amended by the Financial Act, 2020.

⁷⁴ Amended by the Financial Act, 2021.

⁷⁵ Inserted by the Financial Act, 2021.

invasive ventilator mask under sub-heading 9019.20.20, ventilator circuit, oxygen connectors and tubing, humidifiers and viral filters for ventilators, oro-nasal mask and nasal mask for non- invasive ventilators under sub-heading 9019.20.90, oxygen filling system under sub-heading 8422.30.00, oxygen generator compressor, tubing under sub-heading 8405.10.00, oxygen flow meter and oxygen regulators under sub-heading 9026.80.10 and I.C.U bed under sub-heading 9402.90.10, blood gas analyser under sub-heading 9027.80.10 necessary for prevention, control and treatment of COVID-19 imported by various organization and person under conditions to transfer as support in the name of the Ministry of Health or health organization of body as designated by the Ministry.

12. ⁷⁶Raw materials imported for production of ayurvedic medicine by the industry producing ayurvedic medicine on recommendation of the Ayurved and Alternative medical Department

Group 6: Education

(a) research related activities in schools and universities

(b) vocational or professional training and refresher trainings provided by the organizations under full ownership of the Government of Nepal

(c) Educational service provided by schools and universities

(d) transaction of canteen and hostel run by the educational institute by itself for its own purpose

Group 7: Books, Newspapers and Published Materials

48.01	4801.00.00	Newsprint, in rolls or sheets
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets
	4901.10.00	in single sheets, whether or not folded
		Others
	4901.91.00	dictionaries, encyclopedias and serial installments

⁷⁶ Inserted by the Financial Act, 2021.

		thereof
	4901.99.00	Others
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
	4902.10.00	appearing at least four times a week
	4902.90.00	Others
49.04	4904.00.00	Music; printed or in manuscript, whether or not bound or illustrated
49.10		Calendars of any kind, printed
	4910.00.10	calendar blocks
	4910.00.90	Others

Notes-

1. Printing and Publication of Newspaper and Magazine

⁷⁷2. E-book and e- magazine charge. e- library service charge

Group 8: Artistic and Art Service

(a) Arts, sculpture, architecture and similar other handicrafts and related service

(b) Library, museum, art museum and zoon entrance fee.

Group 9: Public Transportation and carriage service

Air travel, service from machinery bridge, public transportation carrying passengers (except cable car), ⁷⁸rent of carrier, carriage service (except carriage related to supply) and cargo service

Group 10: Commercial or Professional Service

Actor, player, writer, designer, translator, interpreter providing professional service institutionally or personally, service of human resource supply in foreign countries

⁷⁷ Amended by the Financial Act, 2021.

⁷⁸ Amended by the Financial Act, 2021.

Group 11: Other Goods and Service		
(a) Goods		
		Petroleum oil and oil from bitumen mineral except raw (crude) oil, oil having more than 70 percent or more in weight of Petroleum oil and oil from bitumen mineral, these oil be basic constituents, preparations not included elsewhere, waste oils
		Petroleum oil and oil from bitumen mineral except raw (crude)oil and not included elsewhere, oil having more than 70 percent or more in weight of Petroleum oil and oil from bitumen mineral, these oil be basic constituents, preparations, except having biodiesel and except waste oils
		Others
27.10	2710.19.70	Jute batching oil and textile oil
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood
	4415.10.00	bee's case and t- chest
49.07		⁷⁹ unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and the like of similar title
	4907.00.10	Bank notes
	⁸⁰ 4907.00.20	unused postage stamps of current or new issue in the country in which they have, or will have, a recognised

⁷⁹ Amended by the Financial Act, 2020.

⁸⁰ Amended by the Financial Act, 2020.

		face value
	⁸¹ 4907.00.3 0	air papers
	⁸² 4907.00.4 0	Passports
	⁸³ 4907.00.5 0	excise tickets
	⁸⁴ 4907.00.6 0	cheque for/ cheque book
	⁸⁵ 4907.00.7 0	Stock share or bond certificates
	4907.00.90	Others
51.01		Wool, not carded or combed
		Wool; (not carded or combed), greasy (including fleecewashed wool)
	5101.11.00	Shorn wool
	5101.19.00	Others
		Degreased (not carbonised)
	5101.21.00	Shorn wool
	5101.29.00	Others
	5101.30.00	Carbonized
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale

⁸¹ Amended by the Financial Act, 2020.

⁸² Amended by the Financial Act, 2020.

⁸³ Amended by the Financial Act, 2020.

⁸⁴ Amended by the Financial Act, 2020.

⁸⁵ Amended by the Financial Act, 2020.

		Cotton yarn; single, of uncombed fibres
	5205.11.00	measuring 714.29 decitex or more, (not exceeding 14 metric number)
	5205.12.00	less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number)
	5205.13.00	less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number)
	5205.14.00	less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number)
	5205.15.00	measuring less than 125 decitex (exceeding 80 metric number)
		Cotton yarn; single, of combed fibres
	5205.21.00	measuring 714.29 decitex or more, (not exceeding 14 metric number)
	5205.22.00	less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number)
	5205.23.00	less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number)
	5205.24.00	less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number)
	5205.26.00	less than 125 but not less than 106.38 decitex (over 80 but not over 94 metric number)
	5205.27.00	less than 106.38 but not less than 83.33 decitex (over 94 but not over 120 metric number)
	5205.28.00	measuring less than 83.33 decitex (exceeding 120 metric number)
		Cotton yarn; multiple or cabled, of uncombed fibres
	5205.31.00	714.29 decitex or more (not exceeding 14 metric

		number) per single yarn
	5205.32.00	714.28 to 232.56 decitex (15 to 43 metric number) per single yarn
	5205.33.00	232.55 to 192.31 decitex (44 to 52 metric number) per single yarn
	5205.34.00	2.30 to 125 decitex (53 to 80 metric number) per single yarn
	5205.35.00	less than 125 decitex (exceeding 80 metric number), per single yarn
		Cotton yarn; multiple or cabled, of combed fibres
	5205.41.00	714.29 decitex or more (not exceeding 14 metric number) per single yarn
	5205.42.00	714.28 to 232.56 decitex (15 to 43 metric number) per single yarn
	5205.43.00	232.55 to 192.31 decitex (44 to 52 metric number) per single yarn
	5205.44.00	192.30 to 125 decitex (53 to 80 metric number) per single yarn
	5205.46.00	24 to 106.38 decitex (81 to 94 metric number) per single yarn
	5205.47.00	106.37 to 83.33 decitex (95 to 120 metric number) per single yarn
	5205.48.00	less than 83.33 decitex (exceeding 120 metric number) per single yarn
52.07		Cotton yarn (other than sewing thread), put up for retail sale
	5207.10.00	containing 5% or more by weight of cotton
	5207.90.00	Others

53.06		Flax yarn
	5306.10.00	Single
	5306.20.00	multiple (folded) or cabled
53.07		Yarn of jute or of other textile bast fibres of heading no. 5305
	5307.10.00	Single
	5307.20.00	multiple (folded) or cabled
53.10		Woven fabrics of jute, other textile bast fibres of heading no. 5303
	5310.10.00	Unbleached
	5310.90.00	Others
62.11		Track suits, swimwear and other garments (not knitted or crocheted)
		Other garments; men's or boys'
	⁸⁶ 6211.32.2 0	<i>Lungi</i> and <i>Dhoti</i>
		Other garments; women's or girls'
	⁸⁷ 6211.42.2 0	Saree, <i>Lungi</i> and <i>Dhoti</i>
71.01		Pearls; natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for the convenience of transport
	7101.10.00	Pearls; natural
		Pearls; cultured

⁸⁶ Amended by the Financial Act, 2020.

⁸⁷ Amended by the Financial Act, 2020.

	7101.21.00	Unworked
	7101.22.00	Worked
71.02		Diamonds, whether or not worked, but not mounted or set
	7102.10.00	Unsorted
		Industrial
	7102.21.00	unworked or simply sawn, cleaved or bruted
	7102.29.00	Others
		non-industrial
	7102.31.00	unworked or simply sawn, cleaved or bruted
	7102.39.00	Others
71.03		Precious (excluding diamond) and semi-precious stone; worked, graded, not strung, mounted, set; ungraded precious (excluding diamond) and semi-precious stone, temporarily strung for convenience of transport
	7103.10.00	unworked or simply sawn or roughly shaped
		not strung, mounted or set
	7103.91.00	rubies, sapphires and emeralds
	7103.99.00	Others
71.05		Dust and powder of natural or synthetic precious or semi-precious stone
	7105.10.00	of diamond
	7105.90.00	Others
71.06		Silver (including silver plated with gold or platinum); unwrought or in semi-manufactured forms, or in powder form

	7106.10.00	Powder
		Others
	7106.91.00	Unwrought
	7106.92.00	semi-manufactured
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
		non-monetary
	7108.11.00	Powder
	7108.12.00	Other unwrought
	7108.13.00	Other semi manufactured
	7108.20.00	Monetary
71.09	7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured
		Goods and other goods prepared by the jeweler making jewelry, goods of gold or silver
71.13		Jewelry articles and parts thereof, of precious metal or of metal clad with precious metal
		Of precious metal; whether or not plated or clad with other precious metal
	7113.11.00	Of silver; whether or not plated or clad with other precious metal
	7113.19.10	of gold
	7113.19.90	Of other precious metal;
	7113.20.00	whether or not plated or clad with other basic metal
71.18		Coin
	718.90.00	Others

84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors, machinery and apparatus for isotopic separation
	8401.10.00	Nuclear reactors
	8401.20.00	Machinery and apparatus; for isotopic separation, and parts thereof
	8401.30.00	Fuel elements (cartridges); non-irradiated
84.02		Boilers; steam or other vapour generating (other than central heating hot water boilers, capable also of producing low pressure steam), super heated water boilers
		boilers with a steam production or other vapour generation
	8402.11.00	watertube boilers with a steam production exceeding 5t per hour
	8402.12.00	watertube boilers with a steam production not exceeding 5t per hou
	8402.19.00	vapour generating boilers, including hybrid boilers
	8402.20.00	super-heated water boilers
84.03		Central heating boilers; excluding those of heading no. 8402
	8403.10.00	boilers
84.04		Auxiliary plant for use with boilers of heading no. 8402 or 8403; e.g. economisers, super-heaters, soot removers, gas recoverers), condensers for steam or other vapour power units
	8404.10.00	auxiliary plant, for use with boilers of heading no. 8402 or 8403

	8404.20.00	condensers, for steam or other vapour power units
84.05		Generators for producer or water gas with or without their purifiers acetylene gas generators and similar water process gas generators, with or without their purifiers
	8405.10.00	Generators; producer gas, water gas, acetylene gas and similar water process gas generators, with or without their purifiers
84.06		Turbines; steam and other vapour turbines
	8406.10.00	steam and other vapour turbines, for marine propulsion
		Other turbines
	8406.81.00	of an output exceeding 40MW
	8406.82.00	of an output not exceeding 40MW
84.07		Reciprocating or rotary internal combustion piston engines
	8407.10.00	Engines; for aircraft
84.09		Appropriate parts for use in engines under heading 84.07 or 84.08
	8409.10.00	For engine of aeroplane
84.10		Turbines; hydraulic water wheels and regulators therefor
		hydraulic turbines and water wheels
	8410.11.00	of a power not exceeding 1000kW
	8410.12.00	of a power exceeding 1000kW but not exceeding 10000kW
	8410.13.00	of a power exceeding 10000kW
84.13		Pumps; for liquids, whether or not fitted with measuring device, liquid elevators

		Other centrifugal pump
		Operated by gasoline
	8413.70.11	Capacity of 2 to 8 hp
	⁸⁸ 8413.70.9 9	D.C. water pump
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical grates, mechanical ash dischargers and similar appliances
	8416.10.00	furnace burners, for liquid fuel
	8416.20.00	furnace burners, for pulverized solid fuel or gas, including combination burners
	8416.30.00	mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances
84.17		Furnaces and ovens; industrial or laboratory, including incinerators, non-electric
	8417.10.00	Furnaces and ovens; non-electric, for the roasting, melting or other heat-treatment of ores, pyrites or of metals, for industrial or laboratory use
	8417.20.00	Ovens; non-electric, bakery ovens, including biscuit ovens
	8417.80.00	Others
84.19		Machinery, plant (not domestic), or laboratory equipment; electrically heated or not, (excluding items in 85.14) for the treatment of materials by a process involving change of temperature; such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasturing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of

⁸⁸ Amended by the Financial Act, 2021.

		a kind used for domestic purposes; instantaneous or non electric storage water heaters, non electric
	⁸⁹ 8419.20.1 0	autoclave
	⁹⁰ 8419.20.9 0	Sterilizers; for medical, surgical or laboratory use
		Dryers
	8419.31.00	for agricultural products
	8419.32.00	for wood, paper pulp, paper or paperboard
	8419.39.00	Others
	8419.40.00	Distilling or rectifying plant
	8419.50.00	Heat exchange units
	8419.60.00	Machinery; for liquefying air or gas
		Other machinery, plant and equipment
	⁹¹ 8419.81.0 0	for making hot drinks, for cooking or heating food
	⁹² 8419.89.1 0	Cooling tower
	⁹³ 8419.89.9 0	Others
84.20		Machines; calendering or other rolling machines, for other than metal or glass and cylinders therefor
	8420.10.00	calendering or other rolling machines

⁸⁹ Amended by the Financial Act, 2021.

⁹⁰ Amended by the Financial Act, 2021.

⁹¹ Amended by the Financial Act, 2021.

⁹² Amended by the Financial Act, 2021.

⁹³ Amended by the Financial Act, 2021.

84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases
		Centrifuges including centrifugal dryers
	8421.11.00	cream separators
	8421.12.00	clothes-dryers
	8421.19.00	Others
		machinery and apparatus of filtering or purifying liquids
	8421.21.00	for filtering or purifying water
	8421.22.00	for filtering or purifying beverages other than water
		machinery and apparatus of filtering or purifying gases
	⁹⁴ 8421.39.1 0	Pressure swing adsorption oxygen plant and cryogenic oxygen air separation plant
	⁹⁵ 8421.39.9 0	Others
84.22		Dish washing machines; machinery for cleaning, drying, bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags, or other containers, machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages
		Dish washing machines
	8422.19.00	Others
	8422.20.00	Machinery; for cleaning or drying bottles or other containers
	8422.30.00	Machinery; for filling, closing, sealing, capsuling or

⁹⁴ Amended by the Financial Act, 2021.

⁹⁵ Amended by the Financial Act, 2021.

		labelling bottles, cans, bags or other containers, machinery for aerating beverages
	8422.40.00	Machinery; for packing or wrapping
84.23		Weighing machines; excluding balances of a sensitivity of 5cg or better, including weight operated counting or checking machines and weights of all kinds
		Other weighing machinery
	8423.89.00	Others
84.26		Derricks, cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane
		overhead travelling cranes, transporter cranes, gantry and bridge cranes, mobile lifting frames and standard carriers
	8426.11.00	overhead travelling cranes on fixed support
	8426.12.00	mobile lifting frames on tyres and straddle carriers
	8426.19.00	transporter, gantry and bridge cranes
	8426.20.00	tower cranes
	8426.30.00	portal or pedestal jib cranes
		Self- propelled, other machinery
	8426.41.00	on tyres
	8426.49.00	Others
		Other machinery
	8426.91.00	Designed for mount in road vehicle
	8426.99.00	Others
84.28		Lifting, handling, loading or unloading machinery (e.g.

		lifts, escalators, conveyors, teleferics)
		Elevators and conveyors; continuous-action, for goods and materials
	8428.31.00	especially designed for underground use
	8428.32.00	Others, bucket type
	8428.33.00	Other, belt type
	8428.39.00	Others
	8428.40.00	Escalators and moving walkways
	8428.60.00	Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars
	8428.90.00	Other machinery
84.29		Bulldozers, graders, levellers, scrapers, angledozers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers, self-propelled
		Bulldozers and angledozers
	8429.11.00	track laying
	8429.19.00	Others
	8429.20.00	Graders and levelers
	8429.30.00	Scrapers; self-propelled
	8429.40.00	Tamping machines and road rollers
		Mechanical shovels, excavators and shovel loaders
	8429.51.00	Front-end shovel loaders
	8429.52.00	Machinery with a 360 degree revolving super structure
	8429.59.00	Others
84.30		Moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery,

		for earth, minerals, or ores; pile drivers and extractors; snow ploughs and snow blowers
	8430.10.00	Pile-drivers and pile-extractors
	8430.20.00	Snow-ploughs and snow-blowers
		Coal or rock cutters and tunnelling machinery
	8430.31.00	self-propelled
	8430.39.00	Others
		Boring or sinking machinery
	8430.41.00	self-propelled
	8430.49.00	Others
	8430.50.00	Other machinery, self propelled
	8430.61.00	Machinery; for tamping or compacting
	8430.69.00	Others
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers
	8432.10.00	Ploughs
		Harrows, scarifiers, cultivators, weeders and hoes
	8432.21.00	disc harrows
	8432.29.00	Others; seeders, planters and transplanters
	8432.31.00	no-till direct seeders, planters and transplanters
	8432.39.00	Others
		Spreaders and distributors; for manure and fertilizers
	8432.41.00	manure spreader
	8432.42.00	fertiliser distributors
	8432.80.00	Other machinery

84.33		Harvesting and threshing machinery, straw and fodder balers, grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading no 8437
		Mowers; for lawns, parks or sports-grounds
	8433.11.00	powered, with the cutting device rotating in a horizontal plane
	8433.19.00	Others
	8433.20.00	Other mowers including cutter bars for tractor mounting
	8433.30.00	Haymaking machinery
	8433.40.00	Balers; straw or fodder balers, including pick-up balers
		Harvesting machinery, Threshing machinery
	8433.51.00	Combine harvester-threshers
	8433.52.00	Other threshing machinery
	8433.53.00	Harvesting machinery; for roots or tubers
	8433.59.00	Others
	8433.60.00	Machines; for cleaning, sorting or grading eggs, fruit or other agricultural produce
84.34		Milking machines and dairy machinery
	8434.10.00	Milking machines
	8434.20.00	Dairy machinery
84.35		Presses, crushers and similar machinery; used in the manufacture of wine, cider, fruit juices or similar beverages
	8435.10.00	Machinery
84.36		Agricultural, horticultural, forestry, poultry-keeping,

		bee-keeping machinery; including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders
	8436.10.00	Machinery; for preparing animal feeding stuffs
		Poultry-keeping machinery, Poultry incubators and brooders
	8436.21.00	Poultry incubators and brooders
	8436.29.00	Others
	8436.80.00	Other machinery
		Parts
	8436.91.00	Machinery; parts of poultry-keeping machinery or poultry incubators and brooders
84.37		Machines for cleaning, sorting, grading seed, grain, dried leguminous vegetables; machinery used in the milling industry for the working of cereals or dried leguminous vegetables, not farm type machinery
	8437.10.00	Machines; for cleaning, sorting or grading seed, grain or dried leguminous vegetables
	8437.80.00	Other machinery
84.38		Machinery n.e.c. in this chapter, for the industrial preparation or manufacture of food or drink; other than machinery for extraction or preparation of animal or fixed vegetable fats or oils
	8438.10.00	Machinery; industrial, for bakery and for the manufacture of macaroni, spaghetti or similar products
	8438.20.00	Machinery; industrial, for the manufacture of confectionery, cocoa or chocolate
	8438.30.00	Machinery; industrial, for sugar manufacture

	8438.40.00	Machinery; industrial, brewery machinery
	8438.50.00	Machinery; industrial, for the preparation of meat or poultry
	8438.60.00	Machinery; industrial, for the preparation of fruits, nuts or vegetables
		Other machinery
	8438.80.00	Tea sorting machine, C.T.C machine, tea fermenting machine, tea drier machine L.T.P machine
	8438.80.90	Other machinery
84.39		Machinery; for making pulp of fibrous cellulosic material, or for making or finishing paper or paperboard
	8439.10.00	Machinery; for making pulp of fibrous cellulosic material
	8439.20.00	Machinery; for making paper or paperboard
	8439.20.00	Machinery; for finishing paper or paperboard
84.40		Book-binding machinery; including book-sewing machines
	8440.10.00	Machinery
84.41		Machines; for making up paper pulp, paper or paperboard, including cutting machines of all kinds
	8441.10.00	Machines; cutting
	8441.20.00	Machines; for making bags, sacks or envelopes
	8441.30.00	Machines; for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding)
	8441.40.00	Machines; for moulding articles
	8441.80.00	Other machinery

84.42		Machinery, apparatus and equipment (excluding machines of headings 8456 to 8465) for preparing or making printing components; plates, cylinders and other printing components; lithographic stones prepared for printing purposes
	8442.30.00	Machinery, apparatus and equipment
84.43		Printing machinery; used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof
		Printing machinery; used for printing by means of plates, cylinders and other printing components of heading 84.42
	8443.11.00	Printing machinery; offset, reel-fed
	8443.12.00	Printing machinery; offset, sheet-fed, office type (sheet size not exceeding 22 x 36cm in the unfolded state)
	8443.13.00	Printing machinery; offset
	8443.14.00	Printing machinery; letterpress, reel-fed, excluding flexographic printing
	8443.15.00	Printing machinery; letterpress, other than reel-fed, excluding flexographic printing
	8443.16.00	Printing machinery; flexographic
	8443.17.00	Printing machinery; gravure
	8443.19.00	Others
84.44	8444.00.00	Textile machinery; for extruding, drawing, texturing or cutting man-made textile materials

84.45		Textile machinery; spinning, doubling, twisting machines, textile reeling or winding machines and machines for preparing textile yarns for use on machines of heading no. 8446 and 8447
		Textile machinery for preparing textile fibres
	8445.11.00	carding machines
	8445.12.00	combing machines
	8445.13.00	drawing or roving machines
	8445.19.00	Others
	8445.20.00	spinning machines
	8445.30.00	doubling or twisting machines
	8445.40.00	winding (including weft-winding) or reeling machines
	8445.90.00	Others
84.46		Weaving machines (looms)
	8446.10.00	for weaving fabrics of a width 30cm or less
		or weaving fabrics of a width exceeding 30cm, shuttle type
	8446.21.00	power looms
	8446.29.00	Others
	8446.30.00	for weaving fabrics of a width exceeding 30cm, shuttleless type
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting
		Knitting machines; circular

	8447.11.00	with cylinder diameter not exceeding 165mm
	8447.12.00	with cylinder diameter exceeding 165mm
	8447.20.00	flat, stitch-bonding machines
	8447.90.00	Others
84.49	8449.00.00	Machinery; for manufacture or finishing felt or non-wovens in the piece or in shapes, including machinery for making felt hats, blocks for making hats
	⁹⁶ 8449.00.1 0	Machine making face mask
	⁹⁷ 8449.00.2 0	Others
	⁹⁸ 8449.00.9 0	parts
84.51		Machinery (not of heading no. 84.50) for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarn, fabrics or made up article and machinery linoleum like artificial floor coverings or other support for pasting, machinery for reeling, unreeling, folding, cutting or pinking of textiles, fabrics
		Dry-cleaning machines
	8451.29.00	Others
	8451.30.00	Ironing machines and presses (including fusing presses)
	8451.40.00	Machines; for washing, bleaching or dyeing
	8451.50.00	Machines; for reeling, unreeling, folding, cutting or pinking textile fabrics

⁹⁶ Inserted by the Financial Act, 2020.

⁹⁷ Amended by the Financial Act, 2021.

⁹⁸ Amended by the Financial Act, 2021.

	8451.80.00	Other machinery;
84.52		Sewing machines; other than book-sewing machines of heading no. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles
		Other sewing machines
	8452.21.00	automatic units
	8452.29.00	Others
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines
	8453.10.00	Machinery; for preparing, tanning or working hides, skins or leather, other than sewing machines
	8453.20.00	Machinery; for making or repairing footwear, other than sewing machines
	8453.80.00	Other machinery
84.54		Converters, ladles, ingot moulds and casting machines; of a kind used metallurgy or in metal foundries
	8454.10.00	Converters
	8454.20.00	Ingot moulds and ladles
	8454.30.00	Casting machine
84.55		Metal-rolling mills and rolls therefor
	8455.10.00	tube mills
		Other rolling mills
	8455.21.00	hot or combination hot and cold rolling mills
	8455.22.00	Cold

	8455.30.00	Metal-rolling mills; rolls thereof
84.56		Machine-tools; for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam, or plasma arc processes; water-jet cutting machines
		operated by laser or other light or photon beam processes
	8456.11.00	operated by laser
	8456.12.00	operated by other light or photon beam processes
	8456.20.00	operated by ultrasonic processes
	8456.30.00	operated by electro-discharge processes
	8456.40.00	operated by plasma arc processes
	8456.50.00	operated by water-jet cutting machines
	8456.90.00	Others
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal
	8457.10.00	Machining centres
	8457.20.00	unit construction machines (single station)
	8457.30.00	multi-station transfer machines
84.58		Lathes for removing metal (including turning centres)
		Horizontal lathes
	8458.11.00	numerically controlled
	8458.19.00	Others
		Other lathes

	8458.91.00	numerically controlled
	8458.99.00	Others
84.59		Machine-tools; (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading no. 8458
	8459.10.00	way-type unit head machines
		Other drilling machines
	8459.21.00	numerically controlled
	8459.29.00	Others
		Other boring-milling machines
	8459.31.00	numerically controlled
	8459.39.00	Others
		Other boring machines
	8459.41.00	numerically controlled
	8459.49.00	Others
		knee-type milling machines
	8459.51.00	numerically controlled
	8459.59.00	Others
		Other milling machines
	8459.61.00	numerically controlled
	8459.69.00	Others
	8459.70.00	threading or tapping machines
84.65		Machine-tools; (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard plastics or rubber or similar hard

		materials
		Others
	8465.92.00	planing, milling or moulding (by cutting) machines
84.70	8470.90.00	cash machine
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores in solid form, shaping, moulding machinery for solid mineral fuels
	8474.10.00	Machines; for sorting, screening, separating or washing
	8474.20.00	Machines; for crushing or grinding
		Machines; for mixing or kneading
	8474.31.00	concrete or mortar mixers
	8474.32.00	Machines; for mixing mineral substances with bitumen
	8474.39.00	Others
	8474.80.00	Other machinery
84.75		Machines; for assembling electric or electronic lamps, tubes, valves, flash-bulbs, in glass envelopes, machines for manufacturing or hot working glass or glassware
	8475.10.00	Machines; for assembling electric or electronic lamps, tubes, valves or flash-bulbs, in glass envelopes
		Machines; for manufacturing or hot working glass or glassware
	8475.21.00	Machines or making optical fibres and preforms thereof
	8475.29.00	Others
	8475.90.00	Others
84.77		Machinery; for working rubber or plastics or for the manufacture of products from these materials, n.e.c. in

		this chapter
	8477.10.00	injection-moulding machines
	8477.20.00	Extruders
	8477.30.00	blow moulding machines
	8477.40.00	vacuum moulding machines and other thermoforming machines
		Machinery; for moulding or otherwise forming
	8477.51.00	for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes
	8477.59.00	Other
	8477.80.00	Other machinery
84.78		Machinery; for preparing or making up tobacco, n.e.c. in this chapter
	8478.10.00	Machinery
84.79		Machinery and mechanical appliances; having individual functions, n.e.c. in this chapter
	8479.10.00	Machinery and mechanical appliances; for public works, building or the like
	8479.20.00	Machinery; for the extraction or preparation of animal or fixed vegetable fats or oils
	8479.30.00	Machinery and mechanical appliances; presses for the manufacture of particle or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork
	8479.40.00	Machines; for making rope or cable
		Other Machinery and mechanical appliances
	8479.81.00	Machines and mechanical appliances; for treating metal,

		including electric wire coil-winders
	8479.82.00	Machines; for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring
		Others
	8479.89.10	Machinery of soap industry
	⁹⁹ 8479.89.40	Garbage compactor machine
	8479.89.50	Machinery for production of drugs/ medicine
	¹⁰⁰ 8479.89.70	Machinery for production of bio oil
	¹⁰¹ 8479.89.80	Machinery for production of bags from jute or cloth
	8479.89.90	Cement ceiling filling machine
84.80		Moulding boxes for metal foundry, moulding patterns, moulds for metals (excluding ingot moulds), metal carbides, glass, mineral materials, rubber or plastics
	8480.10.00	Moulding boxes; for metal foundry
	8480.20.00	Mould bases
	8480.30.00	Moulding patterns
		Moulds
	8480.41.00	injection or compression types
	8480.49.00	Others
	8480.50.00	Moulds; for glass
	8480.60.00	Moulds; for mineral materials

⁹⁹ Amended by the Financial Act, 2020.

¹⁰⁰ Inserted by the Financial Act, 2020.

¹⁰¹ Inserted by the Financial Act, 2020

		Moulds; for rubber or plastics
	8480.71.00	injection or compression types
	8480.79.00	Others
85.02		Other generator sets
	8502.31.00	Accessories of windmill producing electricity from with and its parts under heading 85.01 or 85.02
85.03	8503.00.00	Accessories of windmill producing electricity from with and its parts, electric transformers, static converters (eg. Rectifier) and inductor
85.04	8504.40.90	Solar charge controller, solar inverter of capacity more than 80 percent
¹⁰² 85.14	¹⁰³ 8514.30.10	Corpse burial machine
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezoelectric crystals
	8541.40.00	Solar panel and module
87.02		Vehicles; public transport carrying 10 or more passengers including driver type
		with only compression-ignition internal combustion piston engine (diesel or semi-diesel)
	¹⁰⁴ 8702.10.49	Ambulance and corpse carrier
		with both compression-ignition internal combustion

¹⁰² Inserted by the Financial Act, 2020.

¹⁰³ Amended by the Financial Act, 2021.

¹⁰⁴ Amended by the Financial Act, 2021.

		piston engine (diesel or semi-diesel) and electric motor for propulsion
	¹⁰⁵ 8702.20.49	Ambulance and corpse carrier
		with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion
	¹⁰⁶ 8702.30.49	Ambulance and corpse carrier
		with only electric motor for propulsion
	¹⁰⁷ 8702.40.49	Ambulance and corpse carrier
		Others
	¹⁰⁸ 8702.90.49	Ambulance and corpse carrier
87.03		Motor cars and other motor vehicles; principally designed for the transport of persons (other than those of heading no. 8702), including station wagons and racing cars
		Other vehicles; with only spark-ignition internal combustion reciprocating piston engine
		cylinder capacity not over 1000cc
	¹⁰⁹ 8703.21.99	Ambulance and corpse carrier
	¹¹⁰ 8703.22.	Ambulance and corpse carrier; cylinder capacity over

¹⁰⁵ Amended by the Financial Act, 2021.

¹⁰⁶ Amended by the Financial Act, 2021.

¹⁰⁷ Amended by the Financial Act, 2021.

¹⁰⁸ Amended by the Financial Act, 2021.

¹⁰⁹ Amended by the Financial Act, 2021.

	90	1000 but not over 1500cc
	¹¹¹ 8703.23. 19	Ambulance and corpse carrier; cylinder capacity over 1500 but not over 2000cc
	¹¹² 8703.23. 29	Ambulance and corpse carrier; cylinder capacity over 2000 but not over 2500cc
	¹¹³ 8703.23. 39	Ambulance and corpse carrier; cylinder capacity over 2500 but not over 3000cc
	¹¹⁴ 8703.24. 90	Ambulance and corpse carrier; cylinder capacity over 3000cc
		Other vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel)
	¹¹⁵ 8703.31. 90	Ambulance and corpse carrier; cylinder capacity not over 1500cc
	¹¹⁶ 8703.32. 19	Ambulance and corpse carrier; cylinder capacity over 1500 but not over 2000cc
	¹¹⁷ 8703.32. 29	Ambulance and corpse carrier; cylinder capacity over 2500cc
	¹¹⁸ 8703.33. 90	Ambulance and corpse carrier; cylinder capacity over 2500cc
		Other vehicles; with only electric motor for propulsion
87.05		Special purpose motor vehicles; not those for the transport of persons or goods (e.g. breakdown lorries, road sweeper lorries, spraying lorries, mobile

¹¹⁰ Amended by the Financial Act, 2021.

¹¹¹ Amended by the Financial Act, 2021.

¹¹² Amended by the Financial Act, 2021.

¹¹³ Amended by the Financial Act, 2021..

¹¹⁴ Amended by the Financial Act, 2021.

¹¹⁵ Amended by the Financial Act, 2021.

¹¹⁶ Amended by the Financial Act, 2021.

¹¹⁷ Amended by the Financial Act, 2021.

¹¹⁸ Amended by the Financial Act, 2021.

		workshops, mobile radiological units etc)
	8705.30.00	Fire fighting vehicle
87.06		Chassis; fitted with engines, for the motor vehicles of heading no. 8701 to 8705
	8706.00.50	Chassis of tempo operated by electric motor
88.02		Aircraft (e.g. helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles
		Helicopters
	8802.11.00	Helicopters; of an unladen weight not exceeding 2000kg
	8802.12.00	Helicopters; of an unladen weight exceeding 2000kg
	8802.20.00	Aeroplanes and other aircraft; of an unladen weight not exceeding 2000kg
	8802.30.00	Aeroplanes and other aircraft; of an unladen weight exceeding 2000kg but not exceeding 15,000kg
	8802.40.00	Aeroplanes and other aircraft; of an unladen weight exceeding 15,000kg
88.05		Aircraft launching gear, deck-arrestor or similar gear, ground flying trainers; parts of the foregoing articles
	8805.10.00	Aircraft launching gear, deck-arrestor or similar gear and parts thereof
<p>(b) <u>Other goods and service</u></p> <p>1. Agriculture products storage services provided by cold storage</p> <p>¹¹⁹1a. Silos and service of storage of agricultural produces in silos falling under custom subheading 8479.89.60.</p> <p>2. Postal services (only those provided by the Government of Nepal):</p> <p>(a) Services of conveyance or transfer of letters, money and postal</p>		

¹¹⁹ Inserted by the Financial Act, 2021.

packets,

(b) Other services required for the services of conveyance or transfer of letters, money and postal packets.

3. Service provided by the Government of Nepal, Provincial Government and Local Level.

4. Financial services, life insurance services and reinsurance services, agricultural crops insurance, fruits insurance, bee insurance, animal insurance, livestock insurance, birds insurance, fish insurance, ¹²⁰micro insurance clearing house service, money transfer, ¹²¹money exchange, swift service, hire purchase transaction, deposit and credit security service capital market business, securities business, merchant banking business, commodity future market and securities and commodities broker business.

5. Industry registered for production of electric rickshaw in Nepal, importing parts and accessories thereto under heading 87.08 used in electric rickshaw for the purpose of production.

6. The following¹²²¹²³ ¹²⁴,... goods under following sub-headings in production of solar lights and to be operated only with the solar energy imported upon recommendation of the Alternative Energy Promotion Center:

- (a) 7410.21.00,
- 7607.19.00,
- 8403.10.00,
- 8403.90.00,
- 8412.80.00,
- ¹²⁵,
- 8419.31.00,
- ¹²⁶8516.60.11, 8516.60.12 and 8516.60.19

(b) ¹²⁷Lithium ion battery of capacity less than 12 Volt and 10 Ampere to be used in solar lamp, falling under custom subheading 8507.60.00.

¹²⁰ Amended by the Financial Act, 2020.

¹²¹ Inserted by the Financial Act, 2021.

¹²² Deleted by the Financial Act, 2020

¹²³ Inserted by the Financial Act, 2021.

¹²⁴ Deleted by the Financial Act, 2020.

¹²⁵ Deleted by the Financial Act, 2020.

¹²⁶ Amended by the Financial Act, 2021.

¹²⁷ Amended by the Financial Act, 2020.

7. Spare parts imported by Jute industry for its operation upon recommendation from the Department of Industry.
 8. Woolen carpet and woolen carpet weaving, dying, washing and knitting.
 9. Woolen yarn to be used in hand knitting sweater (except artificial and acrylic) domestically.
 10. Donated goods received for any natural calamities or philanthropic purpose, as approved by the Ministry of Finance, Government of Nepal.
 11. Goods of personal use that do not attract customs duty and are imported under the Luggage and Baggage Order facility.
 12. ¹²⁸The value added tax shall be exempted in relation to imports of such machinery, equipment, tools and their spare parts ¹²⁹and raw material required for construction of such equipment (steel sheets) used in making thereof as required for hydro power projects, on the recommendation of the Nepal Investment Board, in the case of those which are operated with the approval of the Board, Alternative Energy Promotion Centre, in the case of those which are operated with the approval of that Center, and on the recommendation of the Electricity Development Department, in the case of the other projects.
- ¹³⁰12a. The value added tax shall be exempted in relation of imports of the construction equipment, plant, machinery, tools and related spare parts, explosives, penstock pipe and steel plates to be imported by the concerned project or contractor of such project on the recommendation of the Investment Board for those to be approved by the Investment Board and on recommendation of the Electricity Development Department for others in the case of the hydropower project concluding financial closure till mid-April of 2026 (chaitra of 2082) with reservoir and semi reservoir having capacity of more than two hundred Mega Watt.

Provided that the recommendation pursuant to this number shall be in accordance with the quantity as mentioned in the detailed engineering design report of the hydropower project.

¹²⁸ Amended by the Financial Act, 2020.

¹²⁹ Inserted by the Financial Act, 2021.

¹³⁰ Inserted by the Financial Act, 2021.

13. The value added tax shall not be levied on transferring any motor vehicles that were imported by any foreign mission or donor agency with the enjoyment of the diplomatic facility or tariff facility, and that are not more than ten years old after the year of their initial manufacturing, to the project itself in consonance with the approved annual program of the project and converting their number plates into governmental ones or on transferring, with the approval of the Ministry of Finance, Government of Nepal, any motor vehicles that were imported in the name of any project with the enjoyment of full or partial tariff facility (except those imported on inventory or bank guarantee) to any governmental body after the completion of the project and converting their number plates into governmental ones.
14. If any diplomatic mission, project, person or other body (governmental as well as non-governmental organization) intends to scrap and cancel the registration of any motor vehicle that it has imported with the enjoyment of the tariff facility and that is more than 15 years old after the year of initial manufacturing, with the approval of the Ministry of Finance, the value added tax shall not be levied on such a motor vehicle.
15. If the owner of a motor vehicle imported by a citizen of Nepal for personal use with the enjoyment of value added tax exemption dies and the motor vehicle has to be transmitted to the husband or wife of the owner of motor vehicle, the value added tax shall not be levied on such a motor vehicle on the basis of the approval of the Department.
16. ¹³¹The value added tax for importation of one bus of capacity of 30 seats or more for the purpose of transportation of students by community school upon recommendation of the Ministry of Education, Science and Technology, Government of Nepal. The vehicle so imported under facility shall not be sold, transferred or changed the ownership for ten years. The full value added tax shall be applicable if the vehicle is sold, transferred or changed the ownership without crossing the ten years period.
17. Industries having no facility of bonded warehouse or passbook, with importing raw material, supporting raw material or packing material not

¹³¹ Amended by the Financial Act, 2020.

produced in Nepal for production of goods to be exported if exported goods made out of those materials under prescribed period with prescribed procedure, tax paid in importation of such raw material, supporting raw material or packing material at custom point shall be refunded from the custom point itself for such goods at such rate and from such date as may be specified in a notice published in the Nepal Gazette.

18. The following goods to be imported in the name of Nepal Army, Armed Police Force and Nepal Police Headquarters shall enjoy exemption, on the recommendation of the concerned Ministry:

- (a) Ammunitions, arms, gunpowder and their spare parts, special kind of oil, accessories, explosives to be used by Nepal Army, Armed Police Force and Nepal Police, raw materials required to produce army materials and machineries, tools and spare parts used for security and armored personal carriers, vehicle, arms ammunition like all kinds of goods taken for the use of Nepal Army, Armed Police Force and Nepal Police group in peace keeping Missions upon request of the United Nations.
- (b) Machineries and equipment required for maintaining peace and security, crowd control materials, equipment and other goods required for the investigation of crimes, and communication materials to be used by personnel of Nepal Army, Armed Police Force and Nepal Police, on the recommendation of the Ministry of Communication.
- (c) Such equipment, materials, drugs and related goods as required for the treatment of Army personnel, armed police and Nepal police personnel and of horses and mules.
- (d) Goods used in the practice and training of Army, armed police and Nepal police personnel.
- (e) Heavy earth moving plant, tool and parts related thereto, optical equipment used in engineering survey and construction works carried out by Nepal Army, and such defense store goods as specified by the Ministry of Defense.
- (f) Camping equipment used by Nepal Army and various goods

<p>required for special force and paratroopers.</p> <p>(g) Aircrafts, helicopters and their spare parts, parachute (including bags), tools, lubricants and ground equipment imported in the name of Nepal Army.</p> <p>(h) Equipment and tools required for the operation of hospitals.</p> <p>(i) Goods required for scientific laboratories.</p> <p>(j) Goods used in natural calamity relief works.</p> <p>19. Machine purchased by the industry conducting re refinement of batteries for the same purpose.</p> <p>20.¹³²</p> <p>¹³³21. Service of issuing certificate of origin for the purpose of exportation.</p> <p>¹³⁴22. Service related to trekking and tour.</p>
<p>Group 12: Building and Land</p>
<p>(a) Purchase, sale and rental of buildings and lands (except the services provided by hotel, guest house and apartment and entity carrying on business such as hotels guest houses)</p>
<p>Group 13: Betting, casinos and lotteries</p>
<p>(a)Activities relating to facilities provided for the organization of bets or gambling, and lottery</p>

¹³² Amended by the Financial Act, 2020.

¹³³ Inserted by the Financial Act, 2021.

¹³⁴ Inserted by the Financial Act, 2021.

Notes:

- (1) In respect of goods in Group 1 to 11 as mentioned above, tax shall be exempted only if both the name and description of the goods as provided in 8-digits subheadings under 4-digits headings correspond and it does not obstruct to give exemption to the goods not explicitly mentioned name or description under subheading "others". The Department may, in consultation with the Department of Customs, alter and revise interpretation of the goods and services enjoying tax exemption and the Harmonized Code of Commodities as necessary.
- (2) The Government of Nepal may grant exemption if it deems appropriate to provide any exemption or tax refund in any taxable goods, by publishing a notice in the Nepal Gazette to that effect.

Schedule-2

(Relating to sub-section (2) of Section 7)

Goods and services subject to zero rate

1. Goods to be exported: If it is proved that goods are supplied as follows:
 - (a) Goods exported, or
 - (b) Goods shipped for use as stores on an international flight of which destination is outside Nepal, or
 - (c) Goods put on board an international flight of which destination is outside Nepal for retail sale or supply or consumption.
2. Services to be supplied to persons outside Nepal:
 - (a) A supply of services by a person residing in Nepal to a person outside Nepal, who has no business transaction, business representative or legally recognized agent in Nepal,
 - (b) A supply of goods or service by a person who is residing and is registered in Nepal to a person who is residing outside Nepal.
3. Goods or services imported by a person or mission enjoying diplomatic facility and a person serving in a diplomatic mission enjoying tariff facility, on the recommendation of the Ministry of Foreign Affairs, Government of Nepal.
4. If any previous treaty or agreement provides for the sales tax exemption on imports, and local purchase is made from the registered

taxpayers on the recommendation of the concerned project until such treaty or agreement remains valid, the facility of zero rate shall be granted to such a supply.

5. Raw materials and produced goods to be sold any industries operated in the special economic zone established in accordance with the prevailing law.
6. ¹³⁵ ...
7. ¹³⁶ ...
8. If machinery, tools, and their spare parts, machinery, equipment, penstock pipes or iron sheets used in making thereof required for hydro power projects are produced by any native industry and are to be supplied by that industry, the facility of zero rate shall be granted to that industry on that transaction, on the recommendation of the Alternative Energy Promotion Center, in the case of a project that is operated with the approval of that Center, and on the recommendation of the Electricity Development Department, in the case of one other than that operated with the approval of the Alternative Energy Promotion Center and in accordance with the procedures specified by the Department.
9. If painting, handicrafts, carving and similar other handicrafts produced by a cottage and small scale industry within Nepal are exported through an approved export trading house of Nepal, the value added tax paid on the raw materials used in the manufacture of such goods shall be refunded after fulfilling the procedures specified by the Inland Revenue Department.

¹³⁵ Amended by the Financial Act, 2020.

¹³⁶ Deleted by the Financial Act, 2021.

10. The value added tax paid in importation or local purchase of the scooter to be used by a person with disability shall be refunded by the concerned custom office upon recommendation of the Ministry of Women, Children and Senior Citizen or the Chief District Officer of the concerned district, and by the Inland revenue Department if purchased locally, if it has been registered in his or her name in the Department of Transport Management. The refunded amount of value added tax shall be recovered if it is sold to any other person other than a person with disability.
- ¹³⁷11. With the approval of tax exemption from the Government of Nepal, Ministry of Finance, in the course of operating the project in Nepal under bilateral or multilateral agreement, machinery, equipments and construction material necessary and approved under master list is produced in the domestic industry and it is to be used directly in the concerned project or to be supplied by the contractor of the project, the zero rate facility shall be provided to such industry in such supply in accordance with the procedures as prescribed by the Department.
- ¹³⁸12. Deep cycle lead acid battery falling under custom subheading 850700.20 used in electric vehicle produced by domestic industry upon recommendation from the Ministry of Forest and Environment.

¹³⁷ Inserted by the Financial Act, 2020.

¹³⁸ Inserted by the Financial Act, 2021.