

**RESOLUTION****SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.03		Beer made from malt:				
	2203.001	--- In can	L	Specific duty per litre	Rs29.75 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2203.009	--- Other	L	"	Rs29.75 per litre	"
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
		- Sparkling wine:				
	2204.101	--- Champagne	L	"	Rs660 per litre	"
	2204.109	--- Other	L	"	Rs139 per litre	"
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
		-- In containers holding 2 L or less:				

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	2204.211	--- Fortified wine	L	Specific duty per litre	Rs165 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2204.219	--- Other	L	"	Rs139 per litre	"
		-- Other:				
	2204.291	--- In bulk for bottling purposes	L	"	Rs79.20 per litre	"
	2204.292	--- Fortified wine	L	"	Rs165 per litre	"
	2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	"	Rs99 per litre	"
	2204.299	--- Other	L	"	Rs139 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.  - In containers holding 2 L or less:				
	2205.109	--- Other	L	"	Rs139 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Other:				
	2205.901	--- In bulk for bottling purposes	L	Specific duty per litre	Rs79.20 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
22.06	2205.909	--- Other  Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	L	"	Rs139 per litre	"
	2206.001	--- Fruit wine	L	"	Rs25.20 per litre	"
	2206.002	--- Fortified fruit wine	L	"	Rs54 per litre	"
	2206.003	--- Shandy	L	"	Rs25.20 per litre	"
		--- Beer:				
	2206.0041	---- In can	L	"	Rs29.75 per litre plus Rs 2 per can	"
	2206.0049	---- Other	L	"	Rs29.75 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Cider, perry and mead:				
	2206.0051	---- In can	L	Specific duty per litre	Rs31 per litre plus Rs2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2206.0059	---- Other	L	"	Rs31 per litre	"
		--- Made-wine and fortified made-wine:				
	2206.0061	---- Made-wine	L	"	Rs54 per litre	"
	2206.0062	---- Fortified made-wine	L	"	Rs84 per litre	"
		--- Island wine and fortified Island wine:				
	2206.0071	---- Island wine	L	"	Rs25.20 per litre	"
	2206.0072	---- Fortified Island wine	L	"	Rs54 per litre	"
		--- Admixed wine and fortified admixed wine:				
	2206.0081	---- Admixed wine	L	"	Rs60 per litre	"
	2206.0082	---- Fortified admixed wine	L	"	Rs90 per litre	"
		--- Other:				
	2206.0091	---- In can	L	"	Rs99 per litre plus Rs2 per can	"
	2206.0099	---- Other	L	"	Rs99 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.  - Spirits obtained by distilling grape wine or grape marc:  --- Cognac:				
	2208.2011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs825 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.2019	---- Other	L	"	Rs1320 per litre absolute alcohol	"
		--- Brandy:				
	2208.2021	---- In bulk for bottling purposes	L	"	Rs825 per litre absolute alcohol	"
	2208.2029	---- Other	L	"	Rs1320 per litre absolute alcohol	"
	2208.209	--- Other	L	"	Rs1320 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Whiskies:				
	2208.301	--- In bulk for bottling purposes	L	Specific duty per litre	Rs825 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.309	--- Other	L	"	Rs1320 per litre absolute alcohol	"
		- Rum and other spirits obtained by distilling fermented sugar-cane products:				
	2208.401	--- Agricultural rum	L	"	Rs390 per litre absolute alcohol	"
	2208.402	--- Island recipe rum	L	"	Rs390 per litre absolute alcohol	"
	2208.409	--- Other	L	"	Rs390 per litre absolute alcohol	"
		- Gin and Geneva:				
	2208.501	--- Distilled gin	L	"	Rs390 per litre absolute alcohol	"
	2208.502	--- London gin	L	"	Rs390 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.509	--- Other	L	Specific duty per litre	Rs1320 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		- Vodka:				
	2208.601	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	"	Rs1320 per litre absolute alcohol	"
	2208.609	--- Other	L	"	Rs390 per litre absolute alcohol	"
	2208.70	- Liqueurs and cordials	L	"	Rs264 per litre absolute alcohol	"
		- Other:				
		--- Eau de vie:				
	2208.9011	---- In bulk for bottling purposes	L	"	Rs825 per litre absolute alcohol	"
	2208.9019	---- Other	L	"	Rs1320 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Spirit cooler:				
	2208.9021	---- In can	L	Specific duty per litre	Rs37 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.9029	---- Other	L	"	Rs37 per litre	"
		--- Tequilla:				
	2208.9031	---- In bulk for bottling purposes	L	"	Rs825 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs1320 per litre absolute alcohol	"
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	"	Rs390 per litre absolute alcohol	"
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	"	Rs390 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.906	--- Admixed spirits	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.909	--- Other	L	"	Rs1320 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	kg	Specific duty per kg	Rs10,925 per kg	"
	2402.20	- Cigarettes containing tobacco	kg	Specific duty per thousand	Rs3,160 per thousand cigarettes	"
	2402.90	- Other	kg	"	Rs3,160 per thousand cigarettes	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.  - Marine propulsion engines:				
	8407.211	-- Outboard motors: --- Not exceeding 25 horsepower	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8407.212	--- Exceeding 25 horsepower but not exceeding 140 horsepower	U	"	0%	"
	8407.219	--- Other	U	"	50%	"
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).  - Marine propulsion engines:				
	8408.1011	-- Outboard motors: ---- Not exceeding 25 horsepower	U	"	0%	"
	8408.1012	---- Exceeding 25 horsepower but not exceeding 140 horsepower	U	"	0%	"
	8408.1019	---- Other	U	"	50%	"
	8408.109	-- Other	U	"	0%	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
87.04		Motor vehicles for the transport of goods.				
	8704.2125	---- New, refrigerated lorries	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8704.2126	---- Used, refrigerated lorries	U	"	0%	"
	8704.2241	--- Refrigerated lorries: ---- New	U	"	0%	"
	8704.2242	---- Used	U	"	0%	"
	8704.2341	--- Refrigerated lorries: ---- New	U	"	0%	"
	8704.2342	---- Used	U	"	0%	"
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.  - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
	8711.101	--- New	U	"	0%	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	8711.102	--- In completely knock down condition for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8711.109	--- Used  - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:  --- Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc:	U	"	0%	"
	8711.2011	---- New	U	"	0%	"
	8711.2012	---- In completely knock down condition for further processing, including painting and welding, and for assembly into complete motor cycles or mopeds	U	"	0%	"
	8711.2019	---- Used  --- Of a cylinder capacity exceeding 125 cc:	U	"	0%	"
	8711.2091	---- New	U	"	45%	"
	8711.2099	---- Used	U	"	45%	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
		--- Of a cylinder capacity exceeding 250 cc but not exceeding 450 cc:				
	8711.3011	---- New	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8711.3012	---- Used	U	"	45%	"
		--- Of a cylinder capacity exceeding 450 cc:				
	8711.3091	---- New	U	"	100%	"
	8711.3092	---- Used	U	"	100%	"
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
	8711.401	--- New	U	"	100%	"
	8711.409	--- Used	U	"	100%	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
	8711.501	--- New	U	Ad valorem or value at importation	100%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8711.509	--- Used	U	"	100%	"
		- Other:				
		--- New, electrically operated:				
	8711.9021	---- Of a power rating not exceeding 3.75 kW	U	"	0%	"
	8711.9022	---- Of a power rating exceeding 3.75 kW	U	"	15%	"
		--- Used, electrically operated:				
	8711.9031	---- Of a power rating not exceeding 3.75 kW	U	"	0%	"
	8711.9032	---- Of a power rating exceeding 3.75 kW	U	"	15%	"

For the purposes of this Schedule –

“fortified admixed wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to admixed wine;

“fortified island wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to island wine;

“fortified made-wine” means a product having an alcoholic strength of not more than 24 per cent of alcohol by volume and obtained by adding spirits of not less than 50 per cent of alcohol by volume to made-wine.