



BUDGET HIGHLIGHTS
FY 2079-80



The Thirteenth Budget of the Federal Democratic Republic of Nepal was presented by Honorable Finance Minister Mr. Janardan Sharma by way of Finance Bill on Jestha 15, 2079 (May 29, 2022) for the F/Y 2079/80 i.e. 2022/23.

The Direct Tax provisions contained in the Finance Bill shall generally apply to F/Y ending Ashadh 31, 2079 (July 15, 2022) unless specifically stated otherwise. Further, other provisions shall be applicable w.e.f. from Jestha 15, 2079 or Shrawan 01, 2079 as the case may be.



This document is intended for private circulation for the use of our clients only to provide general outline on the topics covered.



Professional Advice to be sought before acting on any information contained herein.



Sincere Efforts have been made to avoid mistake or error or omission; however, A.P.M. & Associates does not assume any responsibility for errors or omissions, if any.

Remarks: Major Amendments for F/Y 2079/80 have been shown in Red.

TABLE OF CONTENTS

A.	KEY BUDGET STATISTICS.....	3
B.	GENERAL TAXATION:.....	4
C.	DIRECT TAXATION (INCOME TAX):.....	8
D.	VALUE ADDED TAX	27
E.	EXCISE DUTY	34
F.	CUSTOM DUTY	54
G.	OTHER POINTS:.....	79



A. KEY BUDGET STATISTICS

 **Statement of Budgeted Income & Expenses**

(Amount in NPR. Billion)

Particulars	F/Y 2079/80	
	Amount	%
Revenue & Grants:		
Revenue	1240.11	69.13%
Foreign Grants	55.46	3.09%
Foreign Loan	242.26	13.51%
Internal Loan	256	14.27%
TOTAL Revenue & Grants	1793.83	100%

Expenses:	Amount	%
Recurrent Expenditure	753.4	42%
Capital Expenditure	380.38	21.2%
Financing Provision	230.22	12.8%
Fiscal Transfer	429.83	12.8%
TOTAL Expenses	1793.83	100%

 **Expected Economic Growth Rate for F/Y 2079/80: 5.80%**
 **Average Inflation Rate for C/Y first 9 months: 7.3%**
 **Head wise budget allocation has been done for the programs & projects controlled by the Central Government, though the under construction projects covered under the state government and local authority shall be completed by Centre and will be handed over to the concerned authority.**

B. GENERAL TAXATION:

1. Health Risk Tax

- Cigarette/Cigar : ~~Rs 0.5/Piece~~ **Rs 0.6/Piece**
- Bidi: ~~Rs 0.25/Piece~~ **Rs 0.30/Piece**
- Tobacco/Gutka/Pan Masala: ~~Rs 40/Kg~~ **Rs 60/Kg**

2. Education Service Charge for study at Foreign (No Change)

- 2% on foreign exchange amount
- Banks & other Financial Institutions shall have to submit the detail and make payment within 25th of next month; failure to do so will attract interest @ 15% pa.

3. Infrastructure Tax (No Change)

- Rs 10/Ltr in Import of Petrol/Diesel/Aero Fuel at custom point.

4. Road Construction & Improvement Fee (No Change)

- Rs 4/Ltr in Petrol
- Rs 2/Ltr on diesel

5. Pollution Control Fee (No Change)

- Rs 1.5 /Ltr of Petrol & Diesel
- Amount to be deposited within 25th of next month by Importer
- Interest @ 15%, if not deposited on time

6. Telephone Ownership Charge (No Change)

- Rs 500 per connection
- In Case of Prepaid: 2% of sim card & recharge amount.

7. Telecommunication Charge (No Change)

- ~~13%~~ **10%** to be charged from customer
- But not in case of Inter Connection Charges upto 50% of Repair & Maintenance

8. Casino Royalty

- ~~Rs 4~~ **Rs 5** Crores annually.
- In case gaming by advanced machines & equipment: ~~Rs 1~~ **Rs 1.5** crore
- Amount to be paid within 6 months from the commencement of the Fiscal Year to Culture, Tourism & Civil Aviation Ministry.
- Fine @ 15% p.a. shall be charged in case of non-deposit of Royalty upto 3 months from due date and additional 30% if unpaid for a further period.

- In case person pays due royalty upto FY 2076/77, fine on such royalty and 50% of additional fine on such royalty, royalty of 2076/77 and its fine by Chaitra 2078, then balance additional fine upto 2076/77 shall be waived off.

9. Provision Relating Social Security Tax (Section 17 of Finance Act, 2079):

- 1% tax to be deducted as social security tax from natural persons having income from employment upto Rs. 5,00,000.00 in case of individual and upto Rs. 6,00,000.00 in case of couple.
- The amount as per above point is to be collected as T.D.S.
- Such TDS amount is to be deposited at prescribed revenue head.
- Notwithstanding anything mentioned in point no. 1, SST will not be deducted from natural person participating in contributory pension scheme or having pension income.

10. Digital Service Tax (Section 20 of Finance Act, 2079)

- Digital Services provided by non-resident person to Nepalese Consumer is subject to 2% digital service tax, provided such amount is not less than Rs. 20 Lakhs per annum.
- Such service provider has to deposit relevant tax and submit annual return as prescribed. Failure to do so shall attract fine of 0.1% pa of transaction amount on non-filing of annual return and 15% interest on non-deposit of DST. 50% penalty on short/non deposit of tax.
- Income Tax Act, 2058 shall not be applicable on above. However, the administration of such tax shall be done by IRD.

11. Special Provisions on tax relief for COVID-19 affected business (Section 21 of Finance Act, 2079): Note: Only applicable on Taxable Income for FY 2078-79

- 75% rebate on applicable tax for person submitting return as per Section 4(4) of IT Act, 2058 (D-01 return) having annual turnover upto Nrs. 30 lac and income upto Nrs. 3 lac.
- 50% rebate on applicable tax for person submitting return as per Section 4(4~~7~~) of IT Act, 2058 (D-02 return) having annual turnover more than Nrs. 30 lac and upto Nrs. 1 crore.
- 50% tax on taxable income for person engaged in business of Hotel, Travel, Trekking, Film Business (Production, distribution and Display), Party Palace, Media House, Public Road Transportation having turnover more than Nrs. 1 cr.

Additional 3 years of carry forward of loss in addition to period mentioned in section 20(1) of Income tax act, 2058 shall be available for person engaged in business mentioned in subsection 4 if there is loss in Income Year 2076.77 and 2077.78. (as per finance act, 2078)

12. Special Provision for Encouragement related to Transaction based on Information Technology

- 1% Income Tax to be levied to any person deriving income in foreign currency

for FY 2079/80 from information technology such as BPO, software programming, cloud computing.

13. Special Provision on Expense Claim on Rent for Transport Service Vehicle (Section 23 of Finance Act, 2079):

- Person engaged in Transportation service can claim rent on transport vehicle as an expense for FY 2077/78 even if the vehicle owner does not have PAN and does not fulfill the requirement of Section 21 (1) (घर). However, the person has to deposit required TDS as per Section 88(1)(8) to claim rent on such vehicle as an expense.

14. Special Provision regarding rebate on renewal charges on Companies and private firm (Section 24 of Finance Act, 2079):

- Any companies registered with Companies Act, 2063 who have not submitted their annual return upto 2076/77 or private firm registered as private firm registration act, 2014 who have not renewed their registration can get relief from fine and interest if they pay applicable charges and 5% of interest and penalty amount within Poush 2079.

15. Relief in Additional Fine, Charges, Interest and Penalty (Section 25 of Finance Act, 2079):

- Any Person not having Pan no, but generating taxable income not can get relief from additional charges, interest and penalty after registration in IRD by filing ITR for FY 2075/76, 2076/77 and 2077/78 and payment of income tax by Poush end 2079. If done as prescribed, he shall be free from filing ITR and deposit Income tax, interest & penalty for previous years.
- Non-filing of ITR and non-deposit of Income tax within the prescribed time shall attract fines and penalties as per Income Tax Act, 2058.

16. Special Provision for due amount (bakyauta) for Joint Venture Business (Section 26 of Finance Act, 2079):

- Relief on fine, penalty & 50% of interest for Joint Venture entities registered under Value Added Tax Act, 2052 who have failed to deposit Vat and submit Vat return upto Chaitra 2078 if filed and deposited within Poush 2079.
- Same relief for Joint Venture entities who have filed Vat return but failed to deposit Vat amount upto Chaitra 2078.

17. Special Provision for due amount of Excise for Excise registered person (Section 27 of Finance Act, 2079):

- Relief on penalty & 50% of late fee for Excise registered person on self removal system who have failed to deposit Excise and submit Excise return upto Chaitra 2078 if filed and deposited within Poush 2079.
- Same relief for persons who have filed Excise return but failed to deposit Excise amount upto Chaitra 2078.

18. Special Provision for Closing Balance of Lagat Katta (Section 28 of Finance Act, 2079):

- Lagat Katta of Excise registered industries relating to 15 years or old stock can be applied at IRD or TSO within Poush 2079 based on the referral by IRD along with their site visit report on which the decision is pending.

19. Special Provision for Tax Payers opting for Presumptive or Transaction based ITR filing (Section 29 of Finance Act, 2079):

- Facility of disclosure of additional income for returns filed upto FY 2077-78 for Taxpayers opting for Presumptive or Transaction based filing of ITR by declaring actual transaction amount and payment of 1.5 % on the difference of sales amount for each financial year by Chaitra 2079.
- Same facility available for taxpayers whose tax assessment has completed within Jestha 14, 2079. The taxpayer can also opt to withdraw if filed for review at Administrative review, Revenue Tribunal, etc. Remaining Tax, additional fine, penalty and fee shall be relieved in such case.

20. Special Provision for Vaccine Industry (Section 30 of Finance Act, 2079):

- Exemption on import duty, vat and excise on import of machines required as per the approved scheme of Vaccine Manufacturing industry in FY 2079-80.

21. Special Provision for Liquid Oxygen Industry (Section 31 of Finance Act, 2079):

- Machineries required for Liquid Oxygen industries falling under HS Code 8421.39.10 is exempted from Customs, Excise & Vat for import during FY 2079-80.

22. Discount of 2%-15% on electricity will be provided to manufacturing industries consuming electricity above Rs 10 crores.

23. 8% Rebate on export of items like Clinker, Cement, Steel, footwear, Processed Water & BPOs related to IT.

24. Interim Administration regarding Registration Charges of Land and Buildings (Section 32 of Finance Act, 2077):

- Central Government, on behalf of Local bodies shall collect land and building registration charges and deposit it into fund as prescribed by Inter-government finance management act, 2074 until the local infrastructure to collect such charges is ready.

C. DIRECT TAXATION (INCOME TAX):

Rate of Taxation:

➤ Tax Rate for Natural Persons:

Particulars	Tax Rate
Resident - Remuneration Income:	
-Couple (including Widow & Widower having Dependents):	
Up to Rs. 600,000 (in form of Social Security Tax)	1%
On Next Rs. 200,000	10%
On Next Rs. 300,000	20%
On Balance up to Rs. 2,000,000	30%
Above Rs. 2,000,000 (Including surcharge of 20% on tax rate of 30%)	36%
-Individual:	
Up to Rs. 500,000 (in form of Social Security Tax)	1%
On Next Rs. 200,000	10%
On Next Rs. 300,000	20%
On Balance up to Rs. 2,000,000	30%
Above Rs. 2,000,000 (Including surcharge of 20% on tax rate of 30%)	36%
Resident Individual Woman, having only Remuneration Income, shall be entitled to a Rebate of 10% on Total Tax calculated as above.	

Particulars	Tax Rate
Resident - Proprietorship Firm:	
-Couple (including Widow & Widower having Dependents):	
Up to Rs. 600,000	Nil
On Next Rs. 200,000	10%
On Next Rs. 300,000	20%
On Balance up to Rs. 2,000,000	30%
Above Rs. 2,000,000 (Including surcharge of 20% on tax rate of 30%)	36%
-Individual:	
Up to Rs. 500,000	Nil
On Next Rs. 200,000	10%
On Next Rs. 300,000	20%
On Balance up to Rs. 2,000,000	30%
Above Rs. 2,000,000 (Including surcharge of 20% on tax rate of 30%)	36%

Particulars	Tax Rate
Resident Individuals-Presumptive Tax:	
Natural Person having only Business Income with Annual Turnover up to Rs. 30 Lakhs and Annual Income up to Rs. 3 Lakhs {removed: section 4(4(पा)) & (घ) i.e now whether the natural person is registered in VAT or not and whether the natural person has opted or not }, has to pay Tax as below (However, such person cannot claim medical tax credit or advance tax for TDS deposited):	
- In the Metropolitan or Sub Metropolitan Cities	Rs. 7,500
- In the Municipalities	Rs. 4,000
- In the rest of Nepal	Rs. 2,500
• Person selling Cigarette, Gas etc., by adding commission or profit upto 3% (Turnover 30-50 lakhs)	0.25% of the turnover
• Person selling Cigarette, Gas etc., by adding commission or profit upto 3% (Turnover 50-100 lakhs)	0.3% of the turnover
• Person engaged on transaction other than above (Turnover 30-50 Lakhs)	1 % of the turnover
• Person engaged on transaction other than above (Turnover 50-100 Lakhs)	0.8% of the turnover
• Person engaged in Service Sector business	2% of Turnover
Tax as above should be paid in 2 installments 1 st : Within Poush 20 2 nd & Final: Within Ashad 20 based on actual transaction.	
Not applicable for Doctor, Engineer, Auditor, Legal Consultant, Player, Artist, Consultant including other Expert Service Income.	
Owner of Public Vehicles (Per Vehicle Per Annum):	
A. Car / Jeep / Van / Micro Bus	
A.1 Upto 1300CC	Rs. 4,000
A.2 1301 to 2000CC	Rs. 4,500
A.3 2001 to 2900CC	Rs. 5,000
A.4 2901 to 4000CC	Rs. 6,000
A.5 4001CC and above	Rs. 7,000
B. Mini Truck, Mini Bus, Water Tanker	Rs. 6,000
C. Mini Tipper	Rs. 7,000
D. Truck, Bus	Rs. 8,000
E. Dozer, Excavator, Loader, Roller, Crane and other like machinery equipment	Rs. 12,000
F. Oil Tanker, Gas Bullet, Tipper	Rs. 12,000
G. Tractor	Rs. 2,000
H. Power Triller	Rs. 1,500

3 Wheeler / Auto Rickshaw / Tempo	Rs. 2,000
Gain from Disposal of Non Business Chargeable Assets:	
[After taking into consideration exemption limit (i.e. Rs. 400,000 for individual and Rs. 450,000 for couples):	
- From Disposal of Land & Building on any amount (owned for 5 Years or more)	2.50 %
- From Disposal of Land & Building on any amount, (owned for less than 5 Years)	5 %
- From Disposal of Listed Securities (Gain to be calculated Weighted Average basis)	5 %
- From Disposal of Other Non-Business Chargeable Assets (including Non Listed Securities)	10 %
Non Resident Individuals: on any Amount	25 %

Note:

- ✚ Husband and Wife, having separate income source, are given option either to get assessed separately as individual or jointly as couple.

Changes in Definition Section(2):

- Subsection(२(2)) Clarification: Non Business Chargeable Assets in case of Natural Person: earlier clarification of " building and land covered by building" has been replaced by "building, land covered by building and additional land area equivalent to the land covered by building"
- Subsection (कम): **Commission** word has been removed from the definition of Service Fee.

Further Deductions / Facilities for Resident Natural Persons:

- ✚ Resident Disabled/Incapacitated person shall get an additional 50% of Exemption Limit (i.e. 50% of Rs. 600,000 in case of Couple & 50% of Rs. 500,000 in case of Individual).

- ✚ Individual having Life Insurance Policy shall get an additional exemption from the Taxable Income to the extent of Rs. 40,000 (earlier Rs. 25,000) or Premium Amount, whichever is lower.

- ✚ Individual having Health Insurance Policy shall get an additional exemption from the Taxable Income to the extent of Rs. 20,000 or Premium Amount, whichever is lower.

- ✚ Annual Remote Area Allowance up to Rs. 50,000 (depending upon Remote Area Category) is exempted from tax.

- ✚ Employees working in Nepalese Diplomatic Mission abroad are allowed 75% exemption on Foreign Allowances.
- ✚ Contribution in Approved Retirement Fund is deductible to the limit of 1/3rd of Assessable Income or Rs. 300,000 whichever is lower.
- ✚ Individual having Pension Income, contributing on contribution based pension fund and social security fund shall not be liable to pay 1% SST.
- ✚ Compensation received in respect of death of natural person is not taxable [Sec 31 (2)].
- ✚ In case any person contributes any amount to Prime Minister Relief Fund or National Reconstruction Fund established by Government of Nepal during any Income Year, the amount can be deducted while calculating taxable income of the person during the Income Year.
- ✚ Insurance premium of self owned house by a resident natural person shall be allowed as expense upto premium amount or Rs 5000, whichever is less.
- ✚ Individuals having pension income shall be allowed to deduct 25% of first slab as defined for Natural Person.

Tax Credit for Resident Natural Persons:

- ✚ In case of Approved Medical Expenses, Medical Tax Credit for Rs.750 or 15% of Approved Medical Expenses or Actual Approved Medical Expenses incurred whichever is lower is available to resident natural persons as deduction from tax liabilities. Unutilized Expenses, if any, can be carried forward to Next Financial Year.

Where Foreign Income is included in Taxable Income of a Resident Natural Person, Foreign Tax paid in Foreign Country can be (at the option of the Tax Payer): i. Deducted as Expense or ii. Tax Liability in Nepal be reduced by such tax paid up to the Average Rate of Tax applicable in Nepal.

➤ **Tax Rates for Entities:**

Particulars	Tax Rate
Bank, Finance Company, General Insurance Company, Telecom and Internet Service Providers, Money Transfer agent, Capital Market organizations, Stock Exchange, Stock and Commodity Brokers, Merchant banking company, Commodity Future Market, Petroleum Entities, Cigarette, Tobacco, Beer and Alcohol Company	30%
Co-operative Institution registered under Co-operative Act, 2074 (other than co-operatives dealing in Exempted Transaction) except as mentioned below:	
➤ Co-Operative running in Municipality area	7.5% (earlier 5%)
➤ Co-Operative running in Sub-Metropolitan area	10% (earlier 7%)
➤ Co-Operative running in Metropolitan area	15% (earlier 10%)
Private Ltd. Co. / Limited Co. / Partnership Firm not specifically mentioned above	25%
Non-resident person Providing Shipping, Air Transport or Telecommunications Services in Nepal	5%
Repatriation of income of a Foreign Permanent Establishment of a Non- Resident situated in Nepal.	5%
Non Resident Airline Services having office in and business in Nepal but not operating flights to and within Nepal	2%
Agriculture Income other than those derived by any firm, partnership or company.	Nil

Note: Trust of Dead or Incapacitated Person shall be taxed as natural Person.

➤ **Tax Concessions & Rebate (Sec 11):**

Particulars	Tax Rate
Agriculture Income other than from firm, company, partnership or institution and other than as mentioned in Sec 12 (घ & ङ) of Land Related Act, 2021 (Sec 11(1))	100% Exempt
Agriculture Income, De-Hydrated Vegetable & Cold Storage Income from firm, company, partnership or institution (Sec 11(1))	<ul style="list-style-type: none"> • 100% Exempt (earlier 50%)
Income of Specified operation of Co-operative Society established in Remote Area under Co-operative Act, 2074 (Sec 11(2))	<ul style="list-style-type: none"> • 100% Exempt • Dividend Tax Also Exempt
Annual interest up to Rs. 25,000 in the amount deposited to the Micro Credit Institutions, Rural Development Banks, Postal Saving Bank, and Co-operatives as mentioned in Sec 11(2) in the rural area (Sec 11 (2 क))	100% Exempt
Profit on Income from Special Industry - For Natural Person (Sec 11(2 ख(क))	20% where Tax Rate is 30%
Profit on Income from Special Industry - For Entities (Sec 11(2ख(ख))	20% Rebate on Applicable Tax
<i>Any additional benefit if available can also be availed by the person enjoying exemptions u/s 11(2 ख(क)) and 11(2 ख(ख))</i>	
Special Industries & I.T. Industries providing direct employment to 100 or more Nepalese Nationals throughout the year (Sec 11(3)(क))	90% of Applicable Tax
Special Industries & I.T. Industries providing direct employment to more than 300 and upto 500 Nepalese Nationals throughout the year (Sec 11(3)(क))	80% of Applicable Tax
Special Industries & I.T. Industries providing direct employment to more than 500 and upto 1000 Nepalese Nationals throughout the year (Sec 11(3)(क))	75% of Applicable Tax
Special Industries & I.T. Industries providing direct employment to more than 1000 Nepalese Nationals throughout the year (Sec 11(3)(क))	70% of Applicable Tax

Special Industries & I.T. Industries providing direct employment to 100 Nepalese nationals of which, 33% are women, dalits (the downtrodden) or the handicapped, throughout the year (Sec 11(3)(क))	10% additional discount on the applicable tax including above mentioned benefit
Special Industries operating in Highly Undeveloped Area. (Sec 11(3)(ख))	10% of Applicable Tax for 10 Yrs from the year of operation or production
Special Industries operating in Undeveloped Area (Sec 11(3)(ग))	20% of Applicable Tax for 10 Yrs from the year of operation or production
Special Industries operating in Under-Developed Area (Sec 11(3)(घ))	30% of Applicable Tax for 10 Yrs from the year of operation or production
Special Industries operating in Karnali Province & Hilly Districts of Far-Western Province (Sec 11(3)(ङ)) employing more than 100 Nepalese citizen	0% of Applicable Tax for 15 Yrs from the year of operation or production
Special Industries and Tourism Industries (except Casino) established with a capital investment of Rs. 200 crores or more and providing direct employment to 300 or more persons throughout the year (Sec 11(3)(च))	A Rebate of 100% for first 5 Years & 50 % for next 3 Years on Applicable Tax
Special Industries, already in operation, which enhances 25% of its installed capacity and increases its capital investment to Rs. 100 crores or more and providing direct employment to 500 or more persons throughout the year (Sec 11(3)(छ))	A Rebate of 100% for first 5 Years & 50 % for next 3 Years on Applicable Tax on income from such enhanced capacity
Industries established in Special Economic Zone (SEZ) of Himalayan Districts and other prescribed Hilly District (Sec 11(3)(ज))	A Rebate of 100% for 10 Years & 50 % thereafter on Applicable Tax
Industries established in Special Economic Zone (SEZ) of Other Areas (Sec 11(3)(झ))	A Rebate of 100% for 5 Years & 50 % thereafter on Applicable Tax
Dividend distributed by Industries established in Special Economic Zone (SEZ) (Sec 11(3)(ञ))	A Rebate of 100% for first 5 Years & 50% for next 3 Years on Dividend Tax
Income from Foreign Technology, Management Fee and Royalty earned by Foreign Investors from industries established in Special Economic Zone (SEZ) (Sec 11(3)(ट))	A Rebate of 50% on Applicable Tax
Person engaged in Mining Research & Extraction of Petroleum Products, Energy and Natural Gas, if commercially starts the transaction within Chaitra End 2080	A Rebate of 100% for first 7 Years & 50 % for next 3 Years on Applicable

(Sec 11(3 ख))	Tax
Industry related to Software Development, Data Processing, Cyber Cafe, Digital Mapping established at prescribed Information Technology park , and Technological Park related to Zoology, Geology and Biotech (Sec 11(3 ग))	A Rebate of 50% on Applicable Tax
Entity licensed to generate, transmit and distribute electricity, if commercially starts generation, generation & distribution, distribution of hydropower by end of Chaitra 2083. The facility is available also for Solar, Bio-gas and Wind Energy. [However, entities already having started commercial production of electricity prior to introduction of the above provision shall be eligible for facility as prevalent at the time of obtaining license.] (Sec 11(3घ))	A Rebate of 100% for first 10 Years & 50 % for next 5 Years on Applicable Tax
Hydropower of more than 200 MW with financial closure if done by Chaitra 2085 (Sec 11(3घ))	A Rebate of 100% for first 15 Years & 50 % for next 6 Years on Applicable Tax
Profit on Export Income - For Natural Person (Sec 11 (3 ड)(क))	15% where Tax Rate is 20/30%
Profit on Export Income - For Entities (Sec 11 (3 ड)(ख))	20% Rebate on Applicable Tax
Profit on Export Income from Manufacturing Industry- For Natural Person (Sec 11 (3 ड)(ग))	Additional 50% Rebate (earlier it was 35%)
Profit on Export Income from Manufacturing Industry- For Entity (Sec 11 (3 ड)(ग))	Additional 50% Rebate (earlier it was 35%)
Entity Operating Tram or Trolley Bus (Sec 11 (3 च)(क))	40% Rebate on Applicable Tax
Entity engaged in Construction and Operation of Ropeway, Cable Car, Sky Bridge (Sec 11 (3 च)(ख))	40% Rebate on Applicable Tax
Entity engaged in Construction and Operation of Road, Bridge, Tunnel, Under Pass, Railways, Airports (Sec 11 (3 च)(ग))	50% Rebate on Applicable Tax
Listed entity engaged in Manufacturing, Tourism, Hydropower generation, distribution & transmission and specified Industry established in special economic Zone u/s 11 (3 छ)	15% Rebate on Applicable Tax

Industries manufacturing Brandy, Wine, Cider from fruits in Very Undeveloped Area and Undeveloped Area (Sec 11 (3ज))	40% and 25% Rebate on Applicable Tax for 10 Years from Operation Date
Royalty Income from the Export of Intellectual Property (Sec 11 (3क))	25% Rebate on Applicable Tax
Income from Sale of Intellectual Property (Sec 11 (3ख))	50% Rebate on Applicable Tax
Tourism Related Industry or Airline Company operating International Flights with capital investment of Rs. 200 Crore or more (Sec 11 (3 ट))	A Rebate of 100% for first 5 Years & 50 % for next 3 Years on Applicable Tax on income from such enhanced capacity
Capitalization of Reserve and Surplus by a Special Industry, Agro Based Industry, or Industry related to Tourism by issuing Bonus Shares (Sec 11 (3उ))	100% Tax exemption on Dividend Distribution Tax
Conversion of existing pvt ltd. Company with minimum paid up capital of Rs. 50 crore into public company <i>[However, companies mentioned in Sec 12 of Companies Act, 2063 are not eligible for this benefit]</i> (Sec 11 (3उ))	Tax Rebate of 10% on applicable tax for 3 yrs from the date of such conversion
Domestic Tea Production and Processing industry, dairy industry engaged in milk products and garment industry (Sec 11 (3ढ))	Tax rebate of 50% on applicable tax rate
Health Center Run by Community Centers (Sec 11 (3ण))	20% Tax Rebate on applicable tax rate
For Micro Scale Industries (As defined in Industrial Enterprises Act, 2073, Section 15 (1)(Ka)) (Sec 11 (3 त))	<ul style="list-style-type: none"> • 100% tax rebate for 7 years from the date of start of business • Additional 3 years tax rebate of 100% incase run by female
Entity wholly engaged in the (BOOT) projects conducted so as to build public infrastructure, own, operate and transfer it to the Nepal Government & in power generation, transmission, or distribution (Sec 11 (3 थ))	20% Rebate on Applicable Tax
Special Industries established in Industrial Corridors (Sec 11 (3द))	<ul style="list-style-type: none"> • 50% rebate on applicable tax for 3 years from start of production • 25% rebate on applicable tax for next 5 years <p>(Earlier it was 25% rebate on</p>

	applicable tax for 5 years from the date of production.)
Income from sale of locally manufactured raw materials and/or auxiliary materials to Special industries Section 11(3अ)	<ul style="list-style-type: none"> • 20% rebate on applicable tax
Startups as listed by the department having turnover upto 1 Crore section 11(3ब)	<ul style="list-style-type: none"> • 100% exemption for 5 years from the start of business
Special Industry operating in Kathmandu valley if shifted out of Kathmandu Valley Section 11(3ब)	<ul style="list-style-type: none"> • 100 % exemption for first 3 years • 50% rebate on applicable tax for next 2 years
Industries using only used objects a having direct impact on environment as raw materials production of new items Section 11(3क)	<ul style="list-style-type: none"> • 50% rebate on applicable tax for 3 years from start of production • 25% rebate on applicable tax for next 2 years
Industries manufacturing vaccine, oxygen gas or sanitary pads Section 11(3ख)	<ul style="list-style-type: none"> • 100% rebate on applicable tax for 5 years (earlier 3 years) from start of production • 50% rebate on applicable tax for next 2 years
Industries manufacturing or assembling electric vehicle if established within Asadh 2082 Section 11(3ग)	<ul style="list-style-type: none"> • 40% rebate on applicable tax for 5 years from start of production
Industries manufacturing agriculture tools if established within Asadh 2082 Section 11(3घ)	<ul style="list-style-type: none"> • 100% rebate on applicable tax for 5 years from start of production

Note:

- Section 11ग regarding non-disclosure of Income Source has been removed (as introduced in revised budget of FY 2078/79).
- Section 12(ग): Seed capital provided to maximum of 5 startups upto Rs 1 Lakh per startup can be claimed as allowable expense.
- In case a person is eligible for above tax concession / rebate under more than one category; it shall have the option to choose only one type of tax concession / rebate except as per Sec 11 (2 क).

- Rs 1 Million or 10 % of Assessable Income shall be allowed as expenses if incurred for preservation of national religious and cultural heritage sites in Nepal and development of sports infrastructure, with prior approval from the Inland Revenue Department.
- Income Tax on Drinking water, sanitation and cleanliness department/organization registered under Water Resource Act, 2049 (Jalshrot) on the income upto the extent of its objectives.
- Taxes paid to provincial government and local bodies can be claimed as expenses.
- Payment of Salary & Wages to employees/workers not registered in Pan will be treated as inadmissible expenses w.e.f. FY: 2076-77 (Sec 21(1)(31) except for daily casual workers upto Rs. 3000.00 (not to permanent staffs).
- Expenses booked based on invoices of Non-Pan registered parties and purchases of agriculture goods, forest goods, husbandry related goods or other household related goods from Natural Person upto Nrs. 2,000.00 will be treated as admissible expenses w.e.f. FY: 2076-77. (Sec 21(1)(32)
- Compulsory Bio-metric registration for all registered person in concerned offices within stipulated time. (Sec 78)
- Liability of payment of all kind of taxes shall be of the actual beneficiary if the business is not registered in the name of beneficiary. (Sec 110 ण)

TDS (Tax Deduction at Source):

- **Payments that attract TDS:** TDS on following payments needs to be deducted at below given rates:

Particulars	TDS Rate
Remuneration (Sec.87)	Normal Rate of Individual(deductible on Equal Monthly Basis)
Investment Returns & Service Fees (Sec.88):	
-Natural Resource Payment	15%
-Rent to Individuals	10% *
-Rent to VAT registered Vehicle Service provider	1.50%
-Rent to Others	10%
-Royalty	15%
-Gain from Investment (Life) Insurance	5% *
-Gains from Unapproved Retirement Fund	5% *
Service Fees:	
- Paid to Service Oriented Resident registered under VAT	1.50%
- <i>Paid to Resident Entity doing VAT Exempted Transaction.</i>	1.50%
- Paid to Others	15%
-Meeting Allowances (More than Rs. 20,000 shall treated as AIT)	15% *
-Commission	15%

-Commission paid by Resident Companies to Non Residents	5%
-Bonus on Sales	15%
-Aircraft Lease Payment	10%
-Lump Sum Retirement Payment from Approved Fund & Nepal Government under Sec 65(1 ॐ) [in excess of 50% of payment to an individual or Rs.500,000 whichever is higher) Teaching on Period Basis	5% * 15% *
Dividends:	
-Distributed by Resident Companies	5% *
-Distributed by Partnership Firms	5% *
-Distributed by Resident Entity (other than Companies & Partnership Firms)	-
-Gain Payment by Mutual Fund to Individuals	5%*
-Distributed to Mutual Fund	-
Interest:	
-On Deposits / Debentures from Resident Bank, Finance Companies or listed companies and on Govt. Bonds to Individuals not related to business.	5% *
-To Mutual Fund	-
-To Others (not stated above)	15%
-From Bank to Banks	Nil
Contract # Payments above Rs. 50,000	1.50%
Contract # Payments to Non- Residents:	
-Contracts related to Air Craft Repair*	5%
- Contracts or agreements	5%
-General Insurance Premium paid to Non-Resident Co.*	1.50%
-General Insurance Premium paid to Resident Co.	-
-Payment to non-resident person under a contract*	15%*
Others	
Wind Fall Gain (Prizes, lotteries, or any other casual income either in cash or in kind). [However, there shall be no Windfall Gain Tax or amount up to Rs. 5 Lacs prize received on National or International Level on account of contribution to Literature, Art, Games, Journalism, Science, Technology and Public Administration)	25%

Gain from Commodities Future Market Transactions	10%
Gain from Disposal of Listed Securities (to be deducted by Nepal Stock Exchange)	
-To Resident Individuals (Long Term Holding: more than 365 days)	5%
-To Resident Individuals (Short Term Holding: Less than 365 days)	7.5%
-To Other Resident entities except natural persons (not applicable to Resident entity established under prevalent laws for dealing in purchase/sale of securities)	10%
-To Others	25%
Gain from Disposal of Non- Listed Securities (to be deducted by respective companies) [Other than Gain on Disposal by Mutual Fund] (<i>Approval of such disposal will be allowed by OCR only if the proof of payment of such tax is shown to the office</i>)	
-To Resident Individuals	10%
-To Others (not applicable to Resident entity established under prevalent laws for dealing in purchase/sale of securities)	15%
-To Others	25%
Capital Gain from Disposal of Land and Building in case of Natural Persons: (to be deducted by respective Malpot Office at the time of Registration)	
- Owned for a period below 5 Years	7.5%
- Owned for 5 Years or more	5%
- Other Cases: Disposal of Land & Building (to be deducted by respective Malpot Office at the time of Registration on Transaction value)	1.50%
Payment against use of Satellite, Bandwidth, Optical Fiber, Telecom related equipment or electric transmission line	10%
Payment of Transportation Charges to transport service providers (<i>Final Tax for payment to Natural Persons</i>)*	2.5%
Payment of Rent for Vehicle of Goods Transportation or Goods Transportation service by Natural Person Excluding Sole Proprietorship Firm	2.5 %*

Payment of Rent for Passenger Vehicle by Natural Person Excluding Sole Proprietorship Firm	10%*
Payment of Transportation Charges to transport service providers (In case registered in VAT) REMOVED	1.5%
On Payment of more than 50 Lacs to consumer committee (Upabhokta Samiti) for any work	1.5%
On Import of goods/ Items mentioned in Part 1 such as Buffalo, Goat, Sheep etc; Part 3 such as Fishery items; Part 6 such as Fresh Flowers; Part 7 such as Fresh Vegetables, Potato, Onions and Part 8 such as Fresh Fruits of customs tariff	5% of declared rate at respective custom point
On Import of goods/ Items mentioned in Part 2 such as Meat, etc; Part 4 such as Milk Products, Egg, Honey; Part 10 such as Kodo, Phapar, Junelo, Rice, Kanika; Part 11 such as Maida, Wheat Flour; Part 12 such as Herbs (Jadibuti), Sugarcane; and Part 14 such as Vegetable Products of customs tariff	2.5% of declared rate at respective custom point
On Interest Payment on Loan taken by resident banks or other financial institutions for investment in areas notified by NRB	10%
Exchange rate facilities on examination fees of students by banks & financial institutions	15%
Payment to Foreign School or University	5% of payment amount
Interest on deposits of Life Insurance company paid by Resident Bank and Financial Institutions	5%
Receipt of Foreign Currency for Sale of Software or other electronic service at Bank or Money Transfer Institutions	1%*
Royalty payment for Literature work to Resident Person	1.5%

* Denotes Final Tax Payment.

Notes:

- Rs. 50,000 referred to in Sec. 89 shall be determined by aggregating a payment under a contract with any other payment made by the person or an associate of the person during the previous 10 days under the same contract to the same payee or an associate of the payee.
- Contract has been defined as agreement entered into for supply of goods or labour or construction/erection/establishment of tangible assets or structure or any work prescribed as contract by the Inland Revenue Department.
- Payment for Services to VAT Registered Party shall attract TDS @ 1.50 % for VAT Registered Party & 15% for Non VAT Registered Party.

Payments that do not attract TDS:

- Payment of remuneration to the writer of the articles published in Newspaper & Magazines.
- Payment of remuneration for preparation of question paper or checking of answer sheet.
- Interregional interchange charges paid to a bank issuing Credit Cards.
- Payment by individual other than payment in course of business.
- Payment of Interest / Dividend to Mutual Fund.
- Payment of interest to a resident bank or other resident financial institution.
- Payments to Tax-exempted entities.
- General Insurance Premium paid to Resident Companies.
- Payment of Dividend by entities other than Company and Partnership Firm.
- Payment of Annual interest up to **Rs. 25,000** in the amount deposited to the Micro Credit Institutions, Rural Development Banks, Postal Saving Bank, and Co-operatives in the rural area.
- On payment for purchase of goods and services through card, e-money (wallet), mobile banking

TDS Deposit & TDS Return Submission:

- TDS amount should be deposited within 25 Days from the Nepalese Month End in which such TDS is deducted. For non-deposit of TDS amount, Interest @ 15% of TDS amount per annum shall be levied.
- TDS Return should be submitted within 25 Days from the Nepalese Month End in which such TDS is deducted. *For non-submission of TDS Return, Fee @ 2.50% of TDS amount per annum shall be levied. (Sec 117(3))*

Advance Income Tax:

- Income Tax for F/Y should be paid in 3 installments as follows:

Instalment	Time Period	Amount
First	Up to Mid-January (Poush end)	40%
Second	Up to Mid- April (Chaitra end)	70%
Third	Up to Mid-July (Ashadh end)	100%

- Where an instalment of tax paid by a person is less than 90% of Tax Payable, interest shall be levied @ 15% for each month and part of month from the date of first installment on the amount of installment payable.
- The presumptive tax-payers need not require paying any advance tax as above.
- Further if the Tax Amount for the F/Y is less than Rs. 7,500.00, installment is not required to be paid.
- For failure to pay Tax; Interest at 15% per annum shall be levied for the period of failure to pay tax, considering part of a month as a complete month.

Filing Annual Income Tax Returns

- Annual Income Tax Return should be filed within 3 months from the end of an Income Year i.e. Ashwin end (i.e. Mid October). However, a taxpayer may have the due date extended [Maximum Allowed extension: a period of 3 months i.e. up to Poush end (Mid-January)] upon filing an application with the respective IRO with bona-fide reasons for such extension. The decision for extension (whether or not to grant extension & period for which to grant extension) rests exclusively with the IRO.
- Individual assessee having income more than Rs. 40 Lakhs in a income year is liable to file Income Tax Return as per Sec 96. (Sec 97(2))
- Revised return can be filed within 30 days from the date of filing of original return as per procedure specified by IRD. (Sec 96(6))

Deposit: Section 116

- Section 116 (5) – For cases to be filed as per this law at Revenue Tribunal, deposit or Bank Guarantee of 50% of disputed amount (including fine) and cash/bank payment receipt of 100% of non-disputed amount to be submitted.
- Section 116 (6) – For calculation of deposit amount (Cash or Bank Guarantee) as per Section 33(1), 25% amount as submitted during filing case at Administrative Review shall also be included.

General Rate of Interest levied by IRD:

- General Rate of Interest levied by the IRD to the assessee continues to be 15%.

Deduction for General Insurance Business:

- Following Expenses continues to be allowable as deductible expenses for General Insurance Business:
 - i. 50 % of Net Insurance Premium provided for Unexpired Risk &
 - ii. 115 % of outstanding claim at year end as per Insurance Act/Rules.
- However, amount deducted as expenses above in a year should be included in the Income of next year for calculating such business income or loss for next year.

Set Off/Carry Forward of Loss:

- Loss from Business of a person in a year can be set off against any other Business Income & Investment Income of that year.
- Loss from Business can be carried forward up to 7 years for set off against Business Income and Investment Income.
- Loss from Investment of a person in a year can be set off against any other Investment Income of that year.

- Loss from Investment Income can be carried forward up to 7 years for set off against Investment Income.
- Carry Forward of Loss can be made up to 12 years in case of Projects building, operating & transferring public infrastructure to the Nepal Government, Projects building Electricity Production House, generating & transmitting electricity and entities dealing in petroleum products under Nepal Petroleum Act, 2040.
- Loss incurred in business or investment where assesses enjoys full tax exemption cannot be carried forward.

Penalty for Non-Filing of Income Tax Return on Time:

- Non-Filing of Estimated Income Tax Return Income u/s 95 within due date shall attract penalty of Rs. 5,000.00 or 0.01% of the Taxable Income whichever is higher per Return. (Sec 117)
- Non-Filing of Income Tax Return Income u/s 96 within due date shall attract penalty of @ 0.10% of Annual Turnover (including all incomes) or Rs. 100 per month whichever is higher. (Sec 117)

Administrative Review
<ul style="list-style-type: none"> - Provision has been to file an application in the department for the administrative review in the cases related to Income Tax/VAT by depositing 1/4th of disputed tax amount and 100% of undisputed tax amount (Sec 115(6)) - Applicant can apply to Revenue Tribunal if IRD doesn't give information of the decision within 60 days - Applicant has to submit the copy of application to Revenue Tribunal to IRD within 15 days of filing such application

Sundries:

- Sec 127 - If a person knowingly Helps, Advice or Influences for Abetment/ Crime under this act or certifies false financial statements or false tax audit report or provide false consultancy, such person is liable for half of the punishment which would be provided to default assessee under this Act.
However, if such person is government employee, then he shall be liable for equal punishment given to the assessee.
- Unless otherwise specified in this act, a person is liable to pay fine and penalty from Rs 5,000 to Rs 25,000 for failing to adhere provisions under this act or rules under this act as per Section 119 Ka.
- Compensation received by a resident natural person on account of physical injuries due to personal accident shall not be included in his income; likewise, Medical Expenses incurred in the treatment for such accident cannot be claimed for Tax Adjustment.

- Section 97 (1) (e): No need to file Income Tax Return to natural persons having income only from sale of non-business chargeable assets subject to sec 97(2) or unless specified by IRD.
- Section 110Kha: Person engaged in JV shall be jointly and severally liable to pay Income Tax.

Payments above Rs. 50,000:

- Payment above Rs. 50,000 through Account Payee Cheque (instead of Bearer Cheque) has been made mandatory for eligibility of deduction of expenses
- **Further elaboration in this regard:**
A person having annual turnover for an income-year shall not be allowed a deduction for a Cash Payment in excess of Rs 50,000 incurred *other than in the following conditions* by the person during the year:
 - Payment is made to Nepal Government, a constitutional body, a corporation owned by Nepal Government, or a bank or financial institution;
 - Payment is made to a farmer or a producer producing primary agricultural products even in the case where the product is primarily processed by the farmer himself;
 - Payment is a retirement contribution or retirement payment;
 - Payment is made in an area where banking services are not available;
 - Payment is must necessarily be made in cash or on a day when banking services are closed; or
 - Payment is made into a bank account of the payee.

Cash Payment means a payment other than made through a bank or financial institution by way of letter of credit, Account Payee Cheque, Draft, Money Order, Telegraphic Transfer, Money Transfer (Hundi), and any other form of transfer made between two banks or financial institutions.

Tax Payment in Installment:

- Before an assessee is sued on account of non-payment of income tax; if the assessee requests in writing for payment in installment; the tax officer may permit payment in installment over a reasonable period of time.
- In case of non-payment of income tax within extended time as stipulated above; additional interest @ 5% per annum shall be levied on the remainder tax amount.

Special Provisions related to Merger of Banks & Financial Institutions and between Insurance Companies (Sec. 47 s)

- Change in Control Provision of Sec. 57 shall not apply.
- Loss till the date of Merger can be carried forward and set off in pro-rata basis in next 7 years post-merger (However, in case of demerger later on, Tax on

such Set Off amount has to be repaid).

- 50% Reduction in applicable tax rate to employees for lump sum payment (other than Retirement Fund Payments & Payments mentioned in the Employees' Service Contract in case of group retirement of employees due to merger.
- No Capital Gain Tax shall be levied on disposal of shares by shareholders of merged entity till 2 years from the date of merger.
- No tax on dividend till two years which is paid to shareholders of the time of merger.
- Notification to IRD should be given within *Ashadh end, 2079* and merger should be done within *Ashadh end, 2080* for the purpose of this section.
- *Entities who have been merged as per this provision, after effectuation of this provision, but not utilized facilities under this provision, shall be able to utilize as per this provision.*

Loan Loss Provision

- 5% of Realizable Loan kept aside in Risk Bearing Fund and 5% of the provisions made for Non Banking Assets, as per the Guidelines of Nepal Rastra Bank, shall be allowed as deduction for Income Tax purpose for person carrying on Banking Business.
- Loan Loss Provision up to 5% of Realizable Loan kept aside in Risk Bearing Fund, shall be allowed as deduction for Income Tax purpose for Co-operative Entities.

Additional Deductions

- Manufacturing Industries may deduct 50% of capital amount for Power Generating Assets in the year of acquisition as Additional Depreciation. (Sch-2, Sec. 3(3))
- Capital Expenditure incurred for purchasing Fiscal Printer and Cash Machine can be claimed as depreciation in the year of purchase.

D. VALUE ADDED TAX

(VAT): Rate of VAT:

- Rate of VAT continues to be 13%.

Threshold for Mandatory VAT Registration:

- Compulsory VAT registration for a person importing taxable items exceeding the value of Rs 10,000 at a time for commercial purpose.
- Turnover in excess of **50 Lacs** (dealing in goods) during preceding last 12 months.
- Turnover in excess of **20 Lacs** (dealing in Services) during preceding last 12 months.
- Turnover in excess of **20 Lacs** (dealing in digital service by non-resident person) during preceding last 12 months as per the process defined by IRD. (Section 10 ३1)

Threshold for Mandatory VAT De-Registration:

- Section 11 (1) 6: In case taxable transaction of person is less than Rs. 50 lakhs of trading and less than Rs.20 lakhs in trading and service or service business, tax officer has to de-register the VAT of such persons.
- Section 11 (2): Notwithstanding anything mentioned in subsection (1) (5), a person registered as per section 9 and desirous to remain registered can apply as per specified format along with transaction details of last 12 months.
- Section 11 (6): Any other procedure relating to de-registration not mentioned in this section will be as per specified.

Mandatory VAT Registration for Operation of Stipulated Business / Stipulated Goods at Stipulated Area

- ~~Bricks Manufacturer, Liquor, Wine, Health Club, Discotheque, Massage Therapy, Motor Parts, Electronic Software, Clearing Agent, Toy Business, Trekking, Rafting, Ultra-Light Flight, Paragliding, Tourism Transportation, Crusher, Slate and Stone Industries has to get registered under VAT. (Sec 10 s)~~
- ~~Hardware, Sanitary Fittings, Furniture, Fixtures, Furnishing, Automobiles, Electronics, Marbles, Educational Accounting & Auditing Services, Catering Service, Party Palace Business, Parking Service, Mechanically operated Dry Cleaning Service and Restaurant with Bar, Color Lab, Boutique, , Ice cream Industry and Supply of Uniforms to Educational Institute/Health Institute/Other entity operating in Metropolitan, Sub-metropolitan Areas and other areas specified by Inland Revenue Department has to get registered within under VAT. (Sec 10 v)~~
- Compulsory Bio-metric registration for all registered person in concerned offices ~~within end of Asadh 2077. (Sec 10 u read with Rule 7 v)~~

VAT Register:

- Section 16 (3) - Any registered or un-registered person doing business of goods or

services shall keep a self-attested Sales & Purchase Register for each fiscal year. Such register can be checked by Tax Officer at any time.

➤ Section 16 (3क) – Removed

Adjustment of VAT paid in items bearing loss: Section 16 ख

VAT paid in items damaged or lost due to fire, theft, accident, breakage, destructive activity or expired goods can be taken as credit as per prescribed rule.

Tax Assessment by Tax Officer:

Section 20 (4ख): Tax Officer cannot do Revised Tax Assessment in any Decision of amendment or reduction of tax from Revenue tribunal or any other rightful court for any assessment. But if such court gives decision to re-assess the assessment, then it shall not be considered as creating Obstruction in tax assessment.

Tax Collection:

Section 21 (1क): Publication of Tax payer's name in newspaper, Television or website in-case of non-payment of tax within stipulated time.

VAT Refund:

Section 25(1(क1)) VAT Refund in case of goods & services purchased by United Nations , Member Organizations of UN or Diplomatic Agencies for their objectives.

Section 25(ग1): Refund & Set Off of VAT for Contractors/Suppliers

1. Amount deposited by Government Bodies or wholly/partially owned government organizations on behalf of Contractors/suppliers against goods or services provided by the Contractors/suppliers as per Public Procurement while making payment to them, can be set off by the contractors/suppliers from the payable tax amount.
2. Excess amount deposited even after set off as per subsection 1 for continuous 4 months can be claimed for refund by giving an application to the concerned tax office.
3. Amount claimed for refund as per subsection 2 shall be refunded within 60 days.
4. Amount claimed for refund as per subsection 2 shall not be allowed to be set off in the next month.

Section 25(ग2): VAT Refund on Purchases of Medicine Industry

1. Refund on purchases of raw materials, auxiliary materials and packing materials from local manufactures can be claimed on quarterly basis.
2. Amount claimed for refund as per subsection 1 shall be refunded within 60 days.

Penalty: Section 29

- Section 29 (1(छ1) - Removed. ~~Fine of Rs. 1000.00 each time for Violation of Section 16(3क)~~

Public Circular: Section 32ख

- Section 32ख (2) - Any circular issued as per section 32ख (1) can be issued by publishing in national level newspaper or other electronic medium.

Deposit: Section 33 (Old section replaced with new)

- Section 33 (1) - For cases to be filed as per this law at Revenue Tribunal, deposit or Bank Guarantee of 50% of disputed amount (including fine) and cash/bank payment receipt of 100% of non-disputed amount to be submitted.
- Section 33 (2) - For calculation of deposit amount (Cash or Bank Guarantee) as per Section 33(1), 25% amount as submitted during filing case at Administrative Review shall also be included.

Special Provisions (Continued)

- 10% Vat Refund shall be transferred to the persons' bank a/c on making payments electronically through process as specified by department.
- VAT payment made above Rs. 10 Lakhs should be done compulsorily through Cheque, draft or electronically.
- A registered person may submit application of refund of VAT amount remaining excess after adjusting for continuous period of 4 months (Previously 6 months).
- Invoice raised without delivering goods and rendering services shall attract penalty of 50% of the invoice value or imprisonment upto 6 months or both.

New Removal from Exemption:

- HS Code: 0305.50.00 - Others

List of VAT Exemption Goods/Services - Few Instances:

- Rent of Transportation Vehicle, Transportation Service (Other than for Import) or Cargo Service. ~~Cargo Service for the purpose of Export~~
- Financial Services, Life Insurance, Reinsurance Service, Health & Accidental Insurance, Agriculture Insurance, Micro Insurance, Clearing House Service, Capital Market Business, Share Market Business, Merchant Banking, Commodity Future Market, Share & Commodity Brokerage Service
- Garbage Processing Machine (HS Code: 8479.89.30)
- Garbage Compactor (HS Code: 8479.89.40)
- Medicine Manufacturing Machine (HS Code: 8479.89.50)
- Solar Charge Controller, Inverter having more than 80% of Capacity (HS Code: 8504.40.90)
- Transistor, Photo sensitive semi-conductor devices (HS Code: 8504.40.00)
- Storage Service for Agriculture Products provided by Cold Storage & Silo (HS Code: 8479.89.60) and Service of Storage of Agriculture Products by such silo.

- Machinery Equipment required for Bee-Keeping Viz. Metal Barrel, Bee Brush, Gear Pump, Wheel Plate etc. (under H.S. Code 84.36) & Honey Filter & Juice Filter Machine (under H.S. Code 84.33).
- Machinery Equipment & Chemical for Blood Transfusion to be imported by Nepal Red Cross Society.
- Machinery Equipment used for the purpose of Research & Development in Pharmaceutical Industries & Hospital (under H.S. Code 90.18 & 90.27) upon recommendation of Department of Drug Administration.
- Spare parts imported by Jute industries (on the recommendation of the Department of Industries).
- Jute Batching Oil (H.S. Code 27.10.19.13) & Jute Products (H.S. Code 53.06, 53.07 & 53.10).
- Health Services
- Education Services including Canteen, Hostel Services and **transportation services** provided by the educational institutes for self-use.
- Plastic Granules used by Saline manufacturing industries for manufacturing Saline Packing item.
- Money transfer, Money Exchange, Swift Service, Hire Purchase Transaction, Deposit or Loan Management Service.
- E-Rickshaw manufacturers importing items related to e-rickshaw under head 87.08
- **Electric Wheelchair 8713.90.10**
- Community education centers importing a bus having capacity of 30 seats or more for commutation of students. But the bus cannot be sold or handed over upto 10 years
- Raw Material imported by manufacturers after recommendation of Ayurvedic or Alternative Medical Department
- Service Charges on E-Library
- Service of giving "Certificate of Origin"
- Trekking & Tour Package Related Services

VAT Facility to Hydropower Projects

VAT Exemption

- Machinery, Tools, Equipment and Spare parts, Penstock Pipe or Iron Plate used to make Penstock Pipe (not manufactured in Nepal) to be imported by Hydropower Projects, on recommendation of Alternative Energy Promotion Centre / Electricity Development Department.

Zero Rate of VAT

- Zero Rate Facility shall be provided to Machinery, Tools, Equipment and Spare parts, Penstock Pipe or Iron Plate used to make Penstock Pipe manufactured in Nepal, to be directly sold to Hydropower Projects, on recommendation of Alternative Energy Promotion Centre / Electricity Development Department.

Compulsory Payment of VAT on Construction for Commercial Purposes exceeding Rs. 5 Million:

- Buildings, Apartments or Shopping Complexes or such structures, as prescribed by the IRD for Commercial Purposes exceeding the value of Rs. 5 million, if constructed from by Non-VAT Registered Person; VAT on the same has to be paid. If such VAT is not paid, such VAT shall be assessed and collected from the owner of such property. Such VAT Credit cannot be claimed back.
- Note: Commercial Purpose means Buildings, Apartments or Shopping Complexes or such structures, as prescribed by the IRD constructed for sale purpose or used for income earning activities, classified under Current Assets or Fixed Assets.

VAT Collection (Reverse VAT Charge) on Services Acquired from Person Outside Nepal Not Registered in Nepal:

- While acquiring services from person outside Nepal not registered in Nepal, VAT on such services shall be determined and collected by the Service Recipient (whether registered in VAT or not). *Such VAT is payable at the time of receipt of service or while making payment, whichever is earlier.*

VAT Refund Facility for Manufacturers (not having Bonded Warehouse or Pass Book facility):

- Manufacturers (not having Bonded Warehouse or Pass Book facility) shall continue to get refund of VAT at Flat Rate at custom point against export of finished goods; 10% Value Addition in Raw Materials continues to be required on such exports.

Time Bar for Tax Assessment:

- Tax Assessment may be done within 4 Years from the date of submission of VAT Return; otherwise, the returned submitted shall be deemed as assessed.
- However, in case of tax evasion be means of false records, invoices or documents or other fraud, the department may order for Re-assessment at any point of time; no time bar shall be applicable in the case.

Temporary VAT Registration:

- Temporary VAT Registration needs to be obtained by the organizer of Temporary Exhibition, fare etc. and traders (not registered under VAT) transacting in taxable goods and services in such exhibitions. Within 7 days from the date of end of such exhibition, return needs to be filed tax needs to be paid.
- **Section 10 v : Temporary VAT Registration of Joint Ventures**
 - ☐ *Temporary registration facility is available for two or more persons agreeing to*

work on a certain project as a Joint Venture for certain period of time. Such registration can be done by applying on any tax office which falls on either of the person's jurisdiction.

- After receipt of application as per sub section (1), tax officer has to provide registration certificate as per prescribed format.*
- After completion of the period as mentioned in Sub section (1), the joint venture has to get de-registered.*
- Person involved in such joint venture may be held singly or jointly responsible for the purpose of settlement of tax dues and other liabilities under this act.*

Sale to Industries Operating in SEZ:

- Sale of Raw Materials and Finished Goods to industries operating in SEZ, established under prevalent law, shall be taxed at Zero (0) %.

Sundries:

- Rate of Interest continues to be 15% for delay in payment of VAT.
- The practice of Advance Ruling is available for clarification of any VAT matters.
- A person who knowingly or recklessly aids or abets another person to commit an offence or counsels or induces another person to commit such an offence shall be liable for a penalty equal to 50% of the underpayment of tax.

Provisions in case of Export of Goods:

- Industries having export over 40% of total sales during last 12 months may import raw material to the extent of manufacture of export quantity against Bank Guarantee of Vat amount. The value addition on such export should be 10%. (Sec 8 s)
- Any person exporting more than 40% of total sales in any month shall be eligible for VAT refund by submitting application and other documents with Annexure - 10

VAT Refund to Diplomatic Mission / Diplomats:

- Vat Refund to person and entity enjoying diplomatic facilities can immediately be provided if they purchase goods and services from listed firms for VAT paid above Rs. 10,000.00 (PY: 5,000) per invoice.

VAT Refund to Foreign Tourist on Purchase:

- VAT Refund to foreign Tourist returning through air-way against taxable purchase is Rs. 25,000.00. 3% shall be deducted against Service Charges.

Refund of VAT in case of Re-Export: Sec 25(u)

- Wherein case VAT has been paid on purchase and the same goods has been re-exported and payment has been received in Convertible foreign currency in advance, VAT paid while purchase of such re-exported goods shall be refunded.

- But, in case if VAT rebate facility has been already taken as per schedule 1, VAT refund on such goods cannot be claimed.

Managerial Level Employees of Tax Payer to be Made Accountable:

- For Non Compliance of Vat Act of an entity, Managerial Level Employees of such entity shall be held responsible.
- In case of Non Payment of VAT on due, such manager who are in employment at that time or were in employment before six months, shall be made accountable jointly or severally to pay such VAT.
- However, if such noncompliance is done without such employee's consent or such employee has exercised rational act in such situation; he shall not be made accountable.
- If such VAT are paid by such employee; he can recover the amount from his employer or take under his custody any assets of his employee to the extent of such paid amount.

Special Provision relating to Computerized Billing

- A Fine of Rs. 5 Lakhs shall be levied if Tax Payer is found using software having elimination & modification option.
- A fine of Rs 5 Lakhs shall be levied to software developers if the required provisions u/s 14(s) are not followed.
- Through notice, the department may instruct any taxpayer for computerized billing by associating in Central Billing Monitoring System (CBSM). Developers and distributors and users of Billing Software are required to be abided by the procedures of the department. Failure to comply with the procedures shall attract penalty of Rs. 5 Lakhs.

Administrative Review

- Deposit against appeal for Administrative Review shall be 1/4th of disputed amount

Important VAT Rules, 2053

- Any registered person is required to take consultancy services or construction contract above Rs. 5 Lakhs from a VAT registered person. (Rule 6 s (2))
- Govt. Entities or Wholly/Partially Govt. owned entities shall deduct 30% (earlier 50%) of VAT amount and deposit the same in IRO in favour of the supplier (rule 6 ण)
- VAT credit shall not be allowed in purchase of Diesel & LPG (rule 41 (1) ण)
- No registered person can appoint Tax Assistant

Remarks:

For Exhaustive List of VAT Exempted Goods and Zero Rated Goods, please refer to **Revised Schedule 1 & Schedule 2 of Vat Act, 2052** given in **Finance Bill, 2077**

E. EXCISE DUTY

Levy of Excise Duty:

- For goods under Physical Control System: At the time of removal of goods for sale.
- For goods/services under Self Removal System: At the time of issue of invoice.
- For goods imported: At the time of import.
- For service imported: As prescribed by the IRD.

Time of Payment of Excise Duty:

- For goods under Physical Control System: At the time of removal of goods for sale.
- For goods/services under Self Removal System: within 25 Days from the month-end in which the invoices have been issued.
- For goods imported: At the time of import.
- For service imported: As prescribed by the IRD.

Onus of Payment of Excise Duty:

- For goods manufactured in Nepal: Manufacturer.
- For goods imported: Person mentioned on Air-way Bill, Bill of Lading, invoice or person whose name is mentioned on the application to clear the goods.
- For Auction of Excisable Goods: Person who accepts the Auction.
- For Resale or Use of Goods (other than Cigarette Liquor sold by Duty Free Shop): Person who resells or uses the goods.
- For goods/services converted from Non Excisable to Excisable Condition: Person who owns it.
- For other cases: As prescribed by the IRD.

Time of Submission of Return:

- Time for submission of Monthly Excise Return continues to be 25th of next month.

Exemption of Excise Duty:

- Excisable goods/services exported out of Nepal or sold through Bonded Warehouse or Duty Free Shop continues to be exempted from excise duty (except liquor & cigarettes).
- Provision for Cash Deposit / Bank Guarantee before export or sale through Bonded warehouse or Duty Free Shop continues to be abolished.

Duty Free Sale of Cigarettes & Liquor:

Duty free sale of cigarettes and liquor continues to be prohibited. However, exemption of excise continues for purchase of cigarettes and liquor from the authorized bonded warehouses by the persons/entities having diplomatic and exemption status

Maintenance of Records:

- Purchase, Production, Removal, Sales and Stock Register, duly attested by the Excise Officer needs to be maintained.
- Excise Records need to be safely kept for 6 Years.

Time Bar for Excise Assessment:

- Tax Assessment shall be done within 4 Years from the date of submission of Excise Return; otherwise, the returned submitted shall be deemed as assessed.
- However, in case of evasion of excise by means of false return or other fraud, the department may order for Re-assessment at any point of time; no time bar shall be applicable in the case.

Bar on Gift & Cash Discount:

- Bar continues to be imposed to conduct any Gift Program by Liquor, Beer & Tobacco related products Industries or their sellers.
- No discounts shall be availed by Liquor, Beer & Cigarette Industries to sellers who are not registered under VAT.

Excise Exemption to Industries using Domestic Scraps:

- Industries, manufacturing goods by using 90% or more than 90% domestic scraps, continue to be exempted from Excise Duty.

Penalties

- Section 16 (4)(अ): 100% penalty of Excise Amount if Excise Sticker is found less and if excise sticker is found to be excess then, difference qty shall be treated as income plus Rs. 1 Lakh fine.

Changes in Excise:-

Sub-heading	Old	New	Description of goods
09.04			Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.
			Pepper:
			Neither crushed not ground:
0904.11.10	0	15	Pipala
0904.11.20	0	15	White Pepper
0904.11.30	0	15	Black Pepper
0904.11.40	0	15	Sichuan Pepper (Timur)
0904.11.90	0	15	Other
			Crushed or ground
0904.12.10	0	15	Pepper
0904.12.90	0	15	Other

09.06			Cinnamon and cinnamon-tree flowers.
			Neither crushed nor ground:
0906.11.00	5	10	Cinnamon (Cinnamomum zeylanicum Blume)
0906.19.00	5	10	Other
0906.20.00	5	10	-Crushed or ground
09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.
			Ginger:
			Neither crushed nor ground:
0910.11.10	0	5	Fresh
0910.11.90	0	5	Other
0910.12.00	0	5	Crushed or ground
0910.20.00	0	5	Saffron
			Turmeric (curcuma):
0910.30.10	0	5	Fresh
0910.30.20	0	5	Dust or Powder
0910.30.90	0	5	Other
11.06			Flour, meal and powder of the dried leguminous vegetables of Heading 07.13, of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.
1106.10.00	0	20	Of the dried leguminous vegetables of Heading 07.13
1106.20.00	0	20	Of sago or of roots or tubers of Heading 07.14
1106.30.00	0	20	Of the products of Chapter 8
12.07			Other oil seeds and oleaginous fruits, whether or not broken.
1207.91.00	0	15	Poppy seeds
1207.99.00	0	15	Other
14.01			Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).
1401.10.00	0	10	Bamboos
1401.20.00	0	10	Rattans
1401.90.00	0	10	Other
14.04			Vegetable products not elsewhere specified or included.
1404.20.00	0	5	Cotton linters
1404.90.40	0	10	Betel Leaf
1404.90.50	0	10	Rudrakshya
1404.90.60	0	10	Skin of Argeli
1404.90.70	0	10	Soapnut
1404.90.80	0	10	Amriso
1404.90.90	0	10	Other
1601.00.00	10	15	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.
16.02			Other prepared or preserved meat, meat offal or blood.

1602.10.00	10	15	Homogenised preparations
1602.20.00	10	15	Of liver of any animal
			Of poultry of Heading 01.05:
1602.31.00	10	15	Of turkeys
1602.32.00	10	15	Of fowls of the species Gallus domesticus
1602.39.00	10	15	Other
1602.41.00	10	15	Hams and cuts thereof
1602.42.00	10	15	Shoulders and cuts thereof
1602.49.00	10	15	Other, including mixtures
1602.50.00	10	15	Of bovine animals
1602.90.00	10	15	Other, including preparations of blood of any animal
1603.00.00	10	15	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
16.04			Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.
			Fish, whole or in pieces, but not minced:
1604.11.00	10	15	Salmon
1604.12.00	10	15	Herrings
1604.13.00	10	15	Sardines, sardinella and brisling or sprats
1604.14.00	10	15	Tunas, skipjack and bonito (Sarda spp.)
1604.15.00	10	15	Mackerel
1604.16.00	10	15	Anchovies
1604.17.00	10	15	Eels
1604.18.00	10	15	Shark fins
1604.19.00	10	15	Other
1604.20.00	10	15	Other prepared or preserved fish
17.04			Sugar confectionery (including white chocolate), not containing cocoa.
1704.10.00	10	15	Chewing gum, whether or not sugarcoated
1704.90.00	5	15	Other
18.06			Chocolate and other food preparations containing cocoa.
1806.10.00	5	15	Cocoa powder, containing added sugar or other sweetening matter
1806.20.00	5	15	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg
			Other, in blocks, slabs or bars:
1806.31.00	5	15	Filled
1806.32.00	5	15	Not filled
1806.90.10	5	15	Preparations of Heading 19.04 containing more than 6% by weight of cocoa calculated on totally defatted basis or completely coated with chocolate on the outside even if it does not contain 6% by weight of cocoa.

1806.90.90	5	15	Other
19.05			Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
1905.10.00	0	15	Crispbread
1905.20.00	0	15	Gingerbread and the like
			Sweet biscuits; waffles and wafers:
1905.31.00	0	15	Sweet biscuits
1905.32.00	0	15	Waffles and wafers
1905.40.00	0	15	Rusks, toasted bread and similar toasted products
			Other:
1905.90.10	0	15	Pizza
1905.90.50	0	15	Biscuits not elsewhere specified
1905.90.60	0	15	Cake, Cookies and Pastry
1905.90.70	0	15	Pauroti (Bread)
			Other crispy savoury food products
1905.90.90	0	15	Other
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
2001.10.00	10	15	Cucumbers and gherkins
2001.90.00	10	15	Other
20.02			Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.
2002.10.00	10	15	Tomatoes, whole or in pieces
2002.90.00	10	15	Other
21.03			Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
2103.30.00	0	10	Mustard flour and meal and prepared mustard
2105.00.00	10	20	Ice cream and other edible ice, whether or not containing cocoa.
21.06			Food preparations not elsewhere specified or included.
			Other:
2106.90.20	812/kgs	821/kgs	Pan Masala without Tobacco
2106.90.60	281/kgs	350/kgs	Scented areca nuts without Tobacco
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages, not including fruit or vegetable juices of Heading 20.09
2202.91.00	20/Ltr	30/Ltr	Non-alcoholic beer
2202.99.10	36/Ltr	50/Ltr	Energy Drinks
2202.99.90	14/Ltr	25/Ltr	Other
2203.00.00	198/Ltr	228/Ltr	Beer made from malt.

22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.
2207.10.10	70/Ltr	80/Ltr	Undenatured ethyl alcohol
2207.10.20	70/Ltr	80/Ltr	Rectified spirit used as a raw material for liquor of an alcoholic strength by volume of 80% vol. or higher
2207.10.30	76/Ltr	86/Ltr	E.N.A. (Extra Neutral Alcohol)
2207.10.40	9/Ltr	12/Ltr	Anhydrous Ethanol (of an alcoholic strength by volume exceeding 99% vol.)
2207.10.90	76/Ltr	86/Ltr	Other
			Ethyl alcohol and other spirits, denatured, of any strength :
2207.20.10	20/Ltr	30/Ltr	Denatured spirit of an alcoholic strength by volume from 80% to 99% alcohol)
2207.20.90	76/Ltr	86/Ltr	Other
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.
			Spirits obtained by distilling grape wine or grape marc:
2208.20.10	198/Ltr	228/Ltr	All kinds of alcoholic fluids including spirits used as raw material of wine or brandy
2208.20.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared spirits (brandy) of 15 U.P. strength (alcoholic strength by volume of 48.5% vol.)
2208.20.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared spirits (brandy) of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.20.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared spirits (brandy) of 30 U.P. strength (alcoholic strength by volume of 39.94% vol)
2208.20.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
			Whiskies:
2208.30.10	198/Ltr	228/Ltr	Alcoholic fluids including spirits used as raw materials of whisky
2208.30.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared whisky of 15U.P. strength (alcoholic strength by volume of 48.5% vol)
2208.30.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared whisky of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.30.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared whisky of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)
2208.30.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
			Rum and other spirits obtained by distilling fermented sugar-cane products:
2208.40.10	198/Ltr	228/Ltr	Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products
			Other:

2208.40.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared rum of 15U.P. strength (alcoholic strength by volume of 48.5% vol)
2208.40.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared rum of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.40.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared rum of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)
2208.40.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
2208.50.10	198/Ltr	228/Ltr	Alcoholic fluids including spirits used as raw materials of Gin and Geneva
			Other:
2208.50.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared gin and geneva of 15U.P. strength (alcoholic strength by volume of 48.5% vol)
2208.50.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared gin and geneva of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.50.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared gin and geneva of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)
2208.50.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
			Vodka :
2208.60.10	198/Ltr	228/Ltr	Alcoholic fluids including spirits used as raw materials of Vodka
			Other:
2208.60.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared vodka of 15U.P. strength (alcoholic strength by volume of 48.5% vol)
2208.60.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared vodka of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.60.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared vodka of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)
2208.60.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
2208.70.10	198/Ltr	228/Ltr	Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials
			Other:
2208.70.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared liqueurs and cordials of 15U.P. strength (alcoholic strength by volume of 48.5% vol)
2208.70.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared liqueurs and cordials of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.70.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared liqueurs and cordials of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)
2208.70.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
			Other:
2208.90.10	198/Ltr	228/Ltr	Alcoholic fluids including spirits used as raw materials of other liquor

2208.90.91	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Prepared liquor of 15U.P. strength (alcoholic strength by volume of 48.5% vol)
2208.90.92	1188/Ltr & 1584/LP Ltr	1306/Ltr & 1741/LP Ltr	Prepared liquor of 25 U.P. strength (alcoholic strength by volume of 42.8% vol)
2208.90.93	1105/Ltr & 1578/LP Ltr	1215/Ltr & 1735/LP Ltr	Prepared liquor of 30 U.P. strength (alcoholic strength by volume of 39.94 vol)
2208.90.94	555/Ltr & 924/LP Ltr	610/Ltr & 1017/LP Ltr	Prepared liquor of 40 U.P. strength (alcoholic strength by volume of 34.23% vol)
2208.90.95	450/Ltr & 900/LP Ltr	472/Ltr & 944/LP Ltr	Prepared liquor of 50 U.P. strength (alcoholic strength by volume of 28.53% vol)
2208.90.99	1592/Ltr & 1872/LP Ltr	1750/Ltr & 2059/LP Ltr	Other
24.01			Unmanufactured tobacco; tobacco refuse.
2401.10.00	118/Kg	130/Kg	Tobacco, not stemmed/ stripped
2401.20.00	118/Kg	130/Kg	Tobacco, partly or wholly stemmed/ stripped
2401.30.00	118/Kg	130/Kg	Tobacco refuse
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
2402.10.00	21/Khilli	30/Khilli	Cigars, cheroots and cigarillos, containing tobacco
			Cigarettes containing tobacco:
2402.20.10	618/M	710/M	Without filter
			With Filter:
2402.20.21	1418/M	1635/M	of length not exceeding 70m.m.
2402.20.22	1843/M	2225/M	Of length exceeding 70m.m. but not exceeding 75m.m.
2402.20.23	2400/M	2880/M	Of length exceeding 75 m.m. but not exceeding 85 m.m.
2402.20.24	3393/M	3965/M	Of length exceeding 85 m.m.
2402.90.20	21/Khilli	30/Khilli	All kinds of cigar
2402.90.90	21/Khilli	30/Khilli	Other
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences
			Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
2403.11.00	1668/Kg	2000/Kg	Water pipe tobacco specified in Subheading Note 1 to this Chapter
			Other:
2403.19.10	1668/Kg	2000/Kg	Pipe Tobacco
			Other:
2403.91.00	418/Kg	460/Kg	"Homogenised " or " reconstituted " tobacco
			Other:
2403.99.10	812/Kg	821/Kg	Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco
2403.99.20	418/Kg	460/Kg	Packed chewing tobacco, to be mixed in lime, put up for retail sale

2403.99.30	418/Kg	460/Kg	Cut tobacco, dust tobacco not for retail sale
			Other:
2403.99.91	1200/Kg	1400/Kg	Hukkah Flavour
2403.99.99	418/Kg	460/Kg	Other
24.04			Non-Combustible tobacco, refined tobacco and nicotinable products.
2404.11.00	0	460/Kg	With Tobacco or Refined Tobacco
2404.12.00	0	460/Kg	Other Nicotine Product
2404.19.00	0	460/Kg	Other
2404.91.00	0	80	For Oral Used
2404.92.00	0	80	To use through(Transdermal) the blister
2404.99.00	0	80	Other
33.04	5	15	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
33.05	5/10	15	Preparations for use on the hair. Shampoos Preparations for permanent waving or straightening Hair lacquers & others
33.06		15	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages
33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties
3307.10.00	5	15	-Pre-shave, shaving or after-shave preparations
3307.20.00	10	15	-Personal deodorants and antiperspirant
3307.30.00	5	15	-Perfumed bath salts and other bath preparations
3307.41.00	0	15	preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: Agarbatti and Other odoriferous preparations which operate by burning
3307.49.00	10	15	preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: Others
3925.90.10	0	5	Builders' wares of plastics, not elsewhere specified or included. ---Roofing sheet and Roofing Tile
3926.20.49	0	5	Other articles of plastics and articles of other materials of Headings 39.01 to 39.14 Face shield Other then Used for medical or surgical purpose

3918.10.10		5	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. -Of polymers of vinyl chloride: ---Floor coverings, in rolls or in the form of tiles
3918.10.90		5	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. -Of polymers of vinyl chloride: ---Others
3918.90.10		5	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. --Of other plastics:: ---Floor coverings, in rolls or in the form of tiles
3920.90.90		5	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. --Of other plastics:: ---Others
3925.90.10	0	5	Builders' wares of plastics, not elsewhere specified or included. ---Roofing sheet and Roofing Tile
3926.20.49	0	5	Other articles of plastics and articles of other materials of Headings 39.01 to 39.14 Face shield Other then Used for medical or surgical purpose
44.01			Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.
			Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:
44.11.00		5	Coniferous
44.19.00		5	Non-coniferous
			Wood in chips or particles:
44.21.00		5	Coniferous
44.22.00		5	Non-coniferous
			-Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :
4401.31.00		5	Wood pellets
4401.32.00		5	woods Briquettttes
4401.39.00		5	Other

			Scrap
4401.41.00		5	wood dust
4401.49.00		5	others
44.02			Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
4402.20.00		5	Of bamboo
4402.90.00		5	Other
4403		5	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared Treated with paint, stains, creosote or other preservatives :
44.04		5	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like . -Coniferous and non Coniferous
4405.00.00	0	5	Wood wool; wood flour
4406	0	5	Railway or tramway sleepers (crossies) of wood.
4406.11.00	0	5	Not impregnated:--Coniferous
	0	5	Not impregnated:--Non-coniferous
	0	5	Other:--Coniferous
	0	5	Other:---Coniferous
44.07	0	5	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.
44.09	0	5	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, Vjointed, beaded, moulded, rounded or the like) along any of its edges ends or faces, whether or not planed, sanded or end-jointed
44.1	0	5	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. -Of wood and other.
44.11	0	10	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.
44.12	5	10	Plywood, veneered panels and similar laminated wood - of bamboo and others
4413.00.00	0	10	Densified wood, in blocks, plates, strips, or profile shapes.
4414.10.00	0	10	Wooden frames for paintings, photographs, mirrors or similar objects.-only Tropic woods
4414.90.00	0	10	Wooden frames for paintings, photographs, mirrors or similar objects.-Others

44.18	0	10	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.
4418.11.00	0	10	Windows, French-windows and their frames only Tropic woods
4418.19.00	0	10	Windows, French-windows and their frames -other
4418.21.00	0	10	Doors and their frames and thresholds--only Tropic woods
4418.29.00	0	10	Doors and their frames and thresholds--others
4418.30.00	0	10	Post and Bim other then above
4418.40.00	0	10	Shuttering for concrete constructional work
4418.40.00	0	10	-Shingles and shakes
			<u>Assembled flooring panels :</u>
4418.73.00	0	10	--Of bamboo or with at least the top layer (wear layer) of bamboo
4418.74.00	0	10	--Other, for mosaic floors
4418.75.00	0	10	--Other, multilayer
4418.79.00	0	10	Other
44.19	0	5	Tableware and kitchenware, of wood.
44.2	0	5	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.
44.21	0	5	Other articles of wood
72.06			Iron and non-alloy steel in ingots or other primary forms (excluding iron of Heading 72.03).
7206.10.00	0	3500/MT	Ingots
7206.90.00	0	3500/MT	Other
72.07			Semi-finished products of iron or non-alloy steel.
			Containing by weight less than 0.25% of carbon:
7207.11.00	2500/MT	3500/MT	Of rectangular (including square) cross-Section, the width measuring less than twice the thickness
7207.12.00	2500/MT	3500/MT	Other, of rectangular (other than square) cross-Section
7207.19.00	2500/MT	3500/MT	Other
7207.20.00	2500/MT	3500/MT	Containing by weight 0.25% or more of carbon
72.09			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.
			In coils, not further worked than cold-rolled (coldreduced):
7209.15.00	2200/MT	4500/MT	Of a thickness of 3 mm or more
7209.16.00	2200/MT	4500/MT	Of a thickness exceeding 1 mm but less than 3 mm
7209.17.00	2200/MT	4500/MT	Of a thickness of 0.5 mm or more but not exceeding 1 mm
7209.18.00	2200/MT	4500/MT	Of a thickness of less than 0.5 mm
7209.25.00	2200/MT	4500/MT	Of a thickness of 3 mm or more

7209.26.00	2200/MT	4500/MT	Of a thickness exceeding 1 mm but less than 3 mm
7209.27.00	2200/MT	4500/MT	Of a thickness of 0.5 mm or more but not exceeding 1 mm
7209.28.00	2200/MT	4500/MT	Of a thickness of less than 0.5 mm
7209.90.00	2200/MT	4500/MT	Other
72.10			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.
			Plated or coated with tin:
7210.41.00	0	4500/MT	Corrugated
72.11			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.
			Not further worked than hot-rolled,:
			Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief
7211.13.00	2200/MT	7500/MT	
7211.14.00	2200/MT	7500/MT	Other, of a thickness of 4.75 mm or more
7211.19.00	2200/MT	7500/MT	Other
7211.23.00	2200/MT	7500/MT	Containing by weight less than 0.25% of carbon
7211.29.00	2200/MT	7500/MT	Other
7211.90.00	2200/MT	7500/MT	Other
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.
			Containing indentations, ribs, grooves or other deformations produced during the rolling process
7213.10.00	2500/MT	4500/MT	
7213.20.00	2500/MT	4500/MT	Other, of free-cutting steel
7213.91.10	2500/MT	4500/MT	Not more than 8 mm
7213.91.90	2500/MT	4500/MT	Other
7213.99.00	2500/MT	4500/MT	Other
72.16			Angles, shapes and Sections of iron or nonalloy
			U, I or H Section, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm
7216.10.00	2500/MT	7500/MT	
			L or T Sections, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm:
7216.21.00	2500/MT	7500/MT	L Sections
7216.22.00	2500/MT	7500/MT	T Sections
			U, I or H Sections, not further worked than hotrolled, hot-drawn or extruded of a height of 80 mm or more:
7216.31.00	2500/MT	7500/MT	U Sections
7216.32.00	2500/MT	7500/MT	I Sections
7216.33.00	2500/MT	7500/MT	H Sections
			L or T Sections, not further worked than hotrolled, hot-drawn or extruded, of a height of 80 mm or more
7216.40.00	2500/MT	7500/MT	

7216.50.00	2500/MT	7500/MT	Other angles, shapes and Sections, not further worked than hot-rolled, hot-drawn or extruded
			Angles, shapes, and Sections, not further worked than cold-formed or cold- finished :
7216.61.00	2500/MT	7500/MT	Obtained from flat-rolled products
7216.69.00	2500/MT	7500/MT	Other
7216.91.00	2500/MT	7500/MT	Cold-formed or cold-finished from flat-rolled products
7216.99.00	2500/MT	7500/MT	Other
72.17			Wire of iron or non-alloy steel.
7217.10.00	2500/MT	10000/MT	Not plated or coated, whether or not polished
7217.20.00	2500/MT	10000/MT	Plated or coated with zinc
7217.30.00	2500/MT	10000/MT	Plated or coated with other base metals
7217.90.00	2500/MT	10000/MT	Other
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more.
			Of silicon-electrical steel:
7225.11.00	0	4500/MT	Grain-oriented
7225.19.00	0	4500/MT	Other
7225.30.00	0	4500/MT	Other, not further worked than hot-rolled, in coils
7225.40.00	0	4500/MT	Other, not further worked than hot-rolled, not in coils
7225.50.00	0	4500/MT	Other, not further worked than cold-rolled (coldreduced)
7225.91.00	0	4500/MT	Electrolytically plated or coated with zinc
7225.92.00	0	4500/MT	Otherwise plated or coated with zinc
7225.99.00	0	4500/MT	Other
72.27			Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.
7227.10.00	0	4500/MT	Of high speed steel
7227.20.00	0	4500/MT	Of silico-manganese steel
7227.90.00	0	4500/MT	Other
73.12			Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.
7312.10.00	2500/MT	10000/MT	Stranded wire, ropes and cables
7312.90.00	2500/MT	10000/MT	Other
73.14			Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
			Woven cloth:
7314.12.00	2500/MT	10000/MT	Endless bands for machinery, of stainless steel
7314.14.00	2500/MT	10000/MT	Other woven cloth, of stainless steel
7314.19.00	2500/MT	10000/MT	Other
7314.20.00	2500/MT	10000/MT	Grill, netting and fencing, welded at the interSection, of wire with a maximum cross-Sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more

			Other grill, netting and fencing, welded at the inter Section
7314.31.00	2500/MT	10000/MT	Plated or coated with zinc
7314.39.00	2500/MT	10000/MT	Other
			Other cloth, grill, netting and fencing
7314.41.00	2500/MT	10000/MT	Plated or coated with zinc
7314.42.00	2500/MT	10000/MT	Coated with plastics
7314.49.00	2500/MT	10000/MT	Other
7314.50.00	2500/MT	10000/MT	Expanded metal
7317.00.00	2500/MT	10000/MT	Nails, tacks, drawing pins, corrugated nails, staples (other than those of Heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.
76.04			Aluminium bars, rods and profiles.
			Of aluminium, not alloyed:
7604.21.00	0	10	Hollow profiles
7604.29.00	0	10	Other
84.79			Machines and mechanical appliances having individual functions, not specified or included elsewherein this Chapter.
8479.83.00	0	5	Cold Isosteutic Pressures
85.17			Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.
			Telephone sets, including telephones for cellular networks or for other wireless networks
8517.13.00	2.5	5	Smart Phones
8517.14.00	2.5	5	Telephone sets, including telephones for cellular networks or for other wireless networks
87.03			Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars.
			Vehicles specially designed for travelling on snow; golf cars and similar vehicles:
			Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc
			Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc

8703.23.11	70	75	Unassembled Stages
8703.23.19	70	75	Other
			Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc
8703.23.21	80	85	Unassembled Stages
8703.23.29	80	85	Other
			Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc
8703.23.31	90	95	Unassembled Stages
8703.23.39	90	95	Other
			Cylinder capacity exceeding by 3000 cc
8703.24.10	100	105	Unassembled Stages
8703.24.90	100	105	Other
			Of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc
			Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc
8703.32.11	70	75	Unassembled Stages
8703.32.19	70	75	Other
			Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc
8703.32.21	85	90	Unassembled Stages
8703.32.29	85	90	Other
			Cylinder capacity exceeding by 2500 cc
8703.33.10	100	105	Unassembled Stages
8703.33.90	100	105	Other
			Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power
8703.40.10	40	45	Unassembled Stages
8703.40.90	40	45	Other
			Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power
8703.50.10	40	45	Unassembled Stages
8703.50.90	40	45	Other
			Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
8703.60.10	40	45	Unassembled Stages

8703.60.90	40	45	Other
			Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
			Other vehicles, with only electric motor for propulsion
8703.70.10	40	45	Unassembled Stages
8703.70.90	40	45	Other
			Other vehicles, with only electric motor for propulsion: --- Three Wheelers:
			Car, Jeep, Van with motor's peak power exceeding 100 kw but not exceeding 200kw::
8703.80.59	0	30	Other
			Car, Jeep, Van with motor's peak power exceeding 200 kw but not exceeding 300kw
8703.80.69	0	45	Other
			Car, Jeep, Van with motor's peak power exceeding 300 kw
8703.80.79	0	60	Other
8703.80.99	0	60	Other
			Other, with spark-ignition internal combustion piston engine
			g.v.w. not exceeding 5 tonnes
8704.31.10	0	60	Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons
8704.51			Moter vehicle having Spark Ignition internal combustion piston engine & push electronic moter both
GVW < 50Ton			
8704.51.10	0	60	Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons
8704.51.20	0	50	Single cab pick-up principally designed for the transport of goods and having 2 seats including driver
8704.51.30	0	30	Delivery VAN
8704.51.40	0	30	Three wheeler
8704.51.50	0	5	Van with refrigerater System
8704.51.60	0	5	Vehicle for garbage transport with compression Facility
8704.51.90	0	5	Other
GVW > 50Ton			
8704.52.10	0	5	Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons
8704.52.20	0	5	Special purpose vehicle for Milk transport
8704.52.30	0	5	Container Truck

8704.52.90	0	5	Other
8711			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.
8711.20			Cininder Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.
8711.20.99	60	80	Unassembled- Exceeding 200cc but not exceeding 250 CC.
8711.30			-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:
8711.30.90	80	90	Other
9503.00.00	5	10	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds
9504.90.00	5	10	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.
9508	5	10	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres

Remarks:

- For Exhaustive List of Excise Duty, please refer to *Revised Schedule of Excise Tariff of Excise Act, 2058* given in **Finance Bill, 2079**.

Sundries:-

- Entrepreneur except Hotel, restaurant and Party palace business, carrying business of liquor shall carry out business of liquor and Tobacco contained goods only.(4 Gha-2)
- If license holder do not renew their license within prescribed time then the license shall be automatically cancelled.
- If person carry out transaction related to liquor and tobacco using others brand or without brand then he shall be liable for penalty under section 16(2) .16(2(ga1))
- For calculation of excise on liquor higher rate amongst per L.P. Ltr or per ltr will be taken.
- Cocktail of any liquor shall be considered under 2206.00.40 and accordingly excise shall be levied.
- Following Vehicles are exempted from Excise Duty: Ambulance, Dead-Body Carrying Vehicle, Chassis of Battery Operated Tempo and Scooter meant for disabled/incapacitated person. (Excise paid on scooter meant for disabled person will be refunded after such vehicle is registered in above mention person.
- Raw Noodles (NOT READY TO EAT) prepared from Hand Machine and Cottage Technology is exempted from Excise Duty.
- No Excise to be levied on Personal Goods carried by Individual in which custom is not applicable.

- Input Credit on Excise duty is not allowed on auxiliary raw materials and packing materials.
- Excise License is not required where goods are cleared under self-removal system except for cigarette, liquor and tobacco products.
- Tobacco Industries are now allowed under self-removal system.
- For tobacco, liquor and pan masala manufacturers there has to be at least 15% of Value addition in the product to get refund.
- Manufacturers exporting excisable product can claim credit on the excise paid for the raw materials used either through import or local purchase to manufacture the finished product. Manufacturers also can claim for the refund of balance credit to the excise officer within one year from the date of filing of return.

Administrative Review

- Deposit against appeal for Administrative Review shall be 1/4th of disputed amount.
- In case the taxpayer is not even satisfied with the order of Director General, it may file an appeal against the order to revenue tribunal within 35 days of the order received.

Deposit against Administrative Review: Section 19 (6)

- Section 19 (6क) – For cases to be filed as per this law at Revenue Tribunal, deposit or Bank Guarantee of 50% of disputed amount (including fine) and cash/bank payment receipt of 100% of non-disputed amount to be submitted.
- Section 19 (6ख) – For calculation of deposit amount (Cash or Bank Guarantee) as per Section 19 (6क), 25% amount as submitted during filing case at Administrative Review shall also be included.

F. CUSTOM DUTY

Revised Definition:

Import [Section 2(da)] means the act of bringing goods into Nepal from a foreign country and includes containers purchase outside Nepal but impracticable to physically bring the same to the customs point by the Shipping companies registered in Nepal as a Container Service provider.

Newly Added Definition:

Inland Transport [Section 2(ha)] means taking Goods imported into Nepal by declaring in any customs office to any other customs office for check pass.

Custom Service Charges:

- Custom Service Charges on import/export of goods (in excess of Rs. 5000)
- C. continues to be as follows:

Charges per Pragyapan Patra	Charges
On Exports	Rs. 100
On Imports	Rs. 500

- At the time of submitting Pragyapan Patra during Import, one should also disclose brand, model, unit of measure, name of manufacturing company, and other detail of imported goods along with Pragyapan Patra.
- During Import and Export of Goods, director and custom officers have rights to verify the documents (sales/purchase books, import/export Books, and any other) Presented by the exporter/Importer to get assured about the detail of goods imported/ to be exported.
- If any Less Declaration of Values is found, Director and Custom Officers may charge the fine as much as less declared value.
- If any Less Declaration of Quantity is found, Director and Custom Officers will charge the less declared value and fine as per sec 57.
- Undeclared Imported Goods will be charged fine 5% of Custom Duty by Directors and Custom Officers but fine is waived if goods are undeclared due to some unavoidable reason.
- Any vehicle or transportation vehicle or construction equipment which is brought to Nepal for limited time on deposit should be revoked within 35 days of completion of work. Customs have to pay back the deposit amount within 90 days of application. If the applicant doesn't collect the amount within the stipulated time, such deposit shall be seized.

If any person has brought such items in bank guarantee before and customs has not done auction of such goods, such party can take back the items after paying relevant taxes. Fine & Penalties for the same shall be relieved upto Poush 2079.

Changes in Custom Duty:

Head	Sub Head	Description	Old Rate	Revised Rate
3.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
-	0305.10.00	Flours, meals and pellets of fish, fit for human consumption	Rs. 10/kg	NA
4.03	-	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	-	
-	0403.10.00	Yogurt	Rs. 15/kg	NA
7.13	-	Dried leguminous vegetables, shelled, whether or not skinned or split.	-	
	0713.10.10	Peas (Unpelled & Skinned)	Rs. 15/Kg	Rs. 30/Kg
	0713.10.90	Peas (Others)	Rs. 15/Kg	Rs. 30/Kg
8.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
	0802.80.00	Areca nuts	Rs. 45/kg	Rs. 100/kg
	0802.91.00	In-Shell Pine nuts	<i>Newly Inserted</i>	Rs. 10/Kg
	0802.92.00	Shelled Pine nuts	<i>Newly Inserted</i>	Rs. 10/Kg
	0802.99.00	Others	<i>Newly Inserted</i>	Rs. 10/Kg
21.03		Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	2103.10.00	Soya Sauce	Rs. 20/Kg	Rs. 30/Kg
	2103.20.00	Tomato Ketchup & Other Tomamto Sauce	Rs. 20/Kg	Rs. 30/Kg
	2103.90.10	Mixed condiments and Mixed seasonings	Rs. 15/Kg	Rs. 30/Kg
	2103.90.20	Pickle (Achar)	Rs. 20/Kg	Rs. 30/Kg
	2103.90.90	Other	Rs. 20/Kg	Rs. 30/Kg
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.		
	2104.10.00	Soups and broths and preparations therefor	Rs. 15/Kg	Rs. 20/Kg
	2104.20.00	Homogenised composite food preparations	Rs. 15/Kg	Rs. 20/Kg
21.06		Food preparations not elsewhere specified or included.		
	2106.90.50	Pachak, Rochak & Similar goods	Rs. 15/Kg	Rs. 20/Kg

	2106.90.60	Scented areca nuts without Tobacco	Rs. 50/kg	Rs. 100/kg
	2106.90.91	Food Suppliments	Rs. 20/Kg	Rs. 30/Kg
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 20.09.		
	2202.99.10	Energy Drinks	Rs. 70/Ltr	Rs. 100/Ltr
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.10.10	Undenatured ethyl alcohol	Rs. 50/Ltr	Rs. 60/Ltr
	2207.10.20	Rectified spirit used as a raw material for liquer of an alcoholic strength by volume of 80% vol. or higher	Rs. 50/Ltr	Rs. 60/Ltr
	2207.10.30	E.N.A. (Extra Neutral Alcohol)	Rs. 50/Ltr	Rs. 60/Ltr
	2207.10.40	Anhydrous Ethanol (of an alcoholic strength by volume exceeding 99% vol.)	Rs. 50/Ltr	Rs. 60/Ltr
	2207.10.90	Other	Rs. 50/Ltr	Rs. 60/Ltr
	2207.20.10	Ethyl alcohol and other spirits, denatured, of any strength- Denatured spirit of an alcoholic strength by volume from 80% to 99% alcohol)	Rs. 50/Ltr	Rs. 60/Ltr
	2207.20.90	Ethyl alcohol and other spirits, denatured, of any strength- Others	Rs. 50/Ltr	Rs. 60/Ltr
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	Rs. 4,500/1,0 00 sticks	Rs. 9,000/1,000 sticks
	2402.90.20	Other: All kinds of cigar	Rs. 4,500/1,0 00 sticks	Rs. 9,000/1,000 sticks
	2402.90.90	Other: Others	Rs. 4,500/1,0 00 sticks	Rs. 9,000/1,000 sticks
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences		
	2403.99.10	Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco	Rs. 40/kg	Rs. 80/kg
	2403.99.20	Packed chewing tobacco, to be mixed in lime, put up for retail sale	Rs. 40/kg	Rs. 80/kg
	2403.99.30	Cut tobacco, dust tobacco not for retail sale	Rs. 40/kg	Rs. 80/kg
	2403.99.91	Other: Hukkah Flavour	Rs. 40/kg	Rs. 80/kg
	2403.99.99	Other: Others	Rs. 40/kg	Rs. 80/kg

26.18		Granulated slag (slag sand) from the manufacture of iron or steel.		
	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	Rs. 500/Mt	Rs. 1,000/Mt
26.19		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.		
	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Rs. 500/Mt	Rs. 1,000/Mt
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	2713.11.00	Petroleum coke: Not calcined	Rs. 10/Kg	Rs. 5/Kg
	2713.12.00	Petroleum coke: calcined	Rs. 10/Kg	Rs. 5/Kg
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		
	2836.20.00	Disodium carbonate	Rs. 10/Kg	Rs. 5/Kg
	2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	Rs. 10/Kg	Rs. 5/Kg
	2836.40.00	Potassium carbonates	Rs. 10/Kg	Rs. 5/Kg
	2836.50.00	Calcium carbonate	Rs. 10/Kg	Rs. 5/Kg
	2836.91.00	Lithium carbonates	Rs. 10/Kg	Rs. 5/Kg
	2836.92.00	Other: Strontium carbonate	Rs. 10/Kg	Rs. 5/Kg
	2836.99.00	Other: Other	Rs. 10/Kg	Rs. 5/Kg
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. -Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :		
	3202.11.00	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes : Malaria diagnostic test kits	Removed	Removed
	3202.19.00	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes : Other	Removed	Removed
30.06		Pharmaceutical goods specified in Note 4 to this Chapter		
	3006.20.00	Blood grouping reagents	Removed	Removed
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed		

		or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
	3208.10.00	Based on polyesters	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
	3208.20.00	Based on acrylic or vinyl polymers	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
	3208.90.00	Other	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
	3209.10.10	Based on acrylic or vinyl polymers: Acrylic Emulsion	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
	3209.10.90	Based on acrylic or vinyl polymers: Other	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
	3209.90.00	Others	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
	3210.00.10	Thermoplastic road marking material	Rs. 30/kg	Rs. 40/kg
	3210.00.90	Other	Rs. 30 per kg/Ltr	Rs. 40 per kg/Ltr
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.		
	3401.11.00	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: --For toilet use (including medicated products)	Rs. 20/Kg	Rs. 30/Kg
	3401.19.00	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent: --Others	Rs. 20/Kg	Rs. 30/Kg
	3401.20.90	-Soap in other forms: --Others	Rs. 20/Kg	Rs. 30/Kg

	3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not Containing Soap	Rs. 20/Kg	Rs. 30/Kg
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap,		
	3402.39.00	-Ionic Organic surface-active agents, whether or not put up for retail sale: --Others	Rs. 20/Kg	Rs. 30/Kg
	3402.41.00	- Other Organic surface-active agents, whether or not put up for retail sale: --Cationic	Rs. 20/Kg	Rs. 30/Kg
	3402.42.00	-Other Organic surface-active agents, whether or not put up for retail sale: --Non-ionic	Rs. 20/Kg	Rs. 30/Kg
	3402.49.00	-Other Organic surface-active agents, whether or not put up for retail sale: --Others	Rs. 20/Kg	Rs. 30/Kg
	3402.50.10	- Readymade goods put up for Retails Sales: --Detergent Powder	Rs. 20/Kg	Rs. 30/Kg
	3402.50.90	- Readymade goods put up for Retails Sales: --Others	Rs. 20/Kg	Rs. 30/Kg
	3402.90.00	- Other	Rs. 20/Kg	Rs. 30/Kg
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		
	3918.10.10	-Of polymers of vinyl chloride: ---Floor coverings, in rolls or in the form of tiles	Rs. 30/Kg	Rs. 40/Kg
	3918.10.90	-Of polymers of vinyl chloride: ---Others	Rs. 30/Kg	Rs. 40/Kg
	3918.90.10	-Of other plastics: ---Floor coverings, in rolls or in the form of tiles	Rs. 30/Kg	Rs. 40/Kg
	3918.90.90	-Of other plastics: ---Others	Rs. 30/Kg	Rs. 40/Kg
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
	3919.10.00	-In rolls of a width not exceeding 20 cm	Rs. 30/Kg	Rs. 40/Kg
	3919.90.00	-other	Rs. 30/Kg	Rs. 40/Kg
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		
	3920.10.10	-Of polymers of ethylene: --Printed	Rs. 30/Kg	Rs. 40/Kg

	3920.10.90	-Of polymers of ethylene: --Others	Rs. 15/Kg	Rs. 30/Kg
	3920.20.10	-Of polymers of propylene: --Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.20.90	-Of polymers of propylene: --Others	Rs. 15/Kg	Rs. 30/Kg
	3920.30.10	-Of polymers of styrene: ----Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.30.90	-Of polymers of styrene: ----Others	Rs. 15/Kg	Rs. 30/Kg
	3920.43.10	-Of polymers of Vinyl chloride: --Containing by weight not less than 6% of plasticisers: ----Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.43.90	-Of polymers of Vinyl chloride: --Containing by weight not less than 6% of plasticisers: ----Others	Rs. 15/Kg	Rs. 30/Kg
	3920.49.10	-Of polymers of Vinyl chloride: --Others: --Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.51.10	-Of acrylic polymers: --Of poly(methyl methacrylate): ----Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.51.90	-Of acrylic polymers: --Of poly(methyl methacrylate): ----Others	Rs. 15/Kg	Rs. 30/Kg
	3920.59.10	--Of acrylic polymers: ---Others: ---Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.59.90	--Of acrylic polymers: ---Others: ---Other	Rs. 15/Kg	Rs. 30/Kg
	3920.61.10	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: --Of polycarbonates: ---Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.61.90	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: --Of polycarbonates: ---Others	Rs. 15/Kg	Rs. 30/Kg
	3920.62.10	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: --Of poly (ethylene terephthalate):: ---Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.62.90	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: --Of poly (ethylene terephthalate):: ---Other	Rs. 15/Kg	Rs. 30/Kg

	3920.63.10	-Of polycarbonates, alkyd resins, polyallyl esters or --Of other polyesters: unsaturated polyesters: ---Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.63.90	-Of polycarbonates, alkyd resins, polyallyl esters or --Of other polyesters: unsaturated polyesters: ---Printed	Rs. 15/Kg	Rs. 30/Kg
	3920.69.10	-Of polycarbonates, alkyd resins, polyallyl esters or --Of other polyesters: other polyesters: ---Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.69.90	-Of polycarbonates, alkyd resins, polyallyl esters or --Of other polyesters: other polyesters: ---Others	Rs. 15/Kg	Rs. 30/Kg
	3920.71.10	-Of cellulose or its chemical derivatives: --Of regenerated cellulose: ----Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.71.90	-Of cellulose or its chemical derivatives: --Of regenerated cellulose: ----Others	Rs. 15/Kg	Rs. 30/Kg
	3920.73.10	-Of cellulose or its chemical derivatives: --Of cellulose acetate: ----Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.73.90	-Of cellulose or its chemical derivatives: --Of cellulose acetate: ----Others	Rs. 15/Kg	Rs. 30/Kg
	3920.79.10	-Of cellulose or its chemical derivatives: ----Of other cellulose derivatives: ----Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.79.90	-Of cellulose or its chemical derivatives: ----Of other cellulose derivatives: ----Printed	Rs. 15/Kg	Rs. 30/Kg
	3920.91.10	-Of other plastics: --Of poly (vinyl butyral): --- Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.91.90	-Of other plastics: --Of poly (vinyl butyral): ---Other	Rs. 15/Kg	Rs. 30/Kg
	3920.92.10	-Of other plastics: --Of polyamides: --- Printed	Rs. 20/Kg	Rs. 30/Kg
	3920.92.90	-Of other plastics: --Of polyamides: --- Other	Rs. 15/Kg	Rs. 30/Kg
	3920.93.10	-Of other plastics: ----Of amino-resins: --- Printed	Rs. 20/Kg	Rs. 30/Kg

	3920.93.90	-Of ---Of --- Others	other amino-resins::	plastics:	Rs. 15/Kg	Rs. 30/Kg
	3920.94.10	-Of --Of --- Printed	other phenolic	plastics: resins:	Rs. 20/Kg	Rs. 30/Kg
	3920.94.90	-Of --Of --- Others	other phenolic	plastics: resins:	Rs. 15/Kg	Rs. 30/Kg
	3920.99.10	-Of --Of --- Printed	other other	plastics: plastics:	Rs. 20/Kg	Rs. 30/Kg
	3920.99.90	-Of --Of --- Others	other other	plastics: plastics:	Rs. 15/Kg	Rs. 30/Kg
39.21		Other plates, sheets, film, foil and strip, of plastics.				
	3921.11.10	-Cellular: --Of ---Printed	polymers of	styrene:	Rs. 20/Kg	Rs. 30/Kg
	3921.11.90	-Cellular: --Of ---Others	polymers of	styrene:	Rs. 15/Kg	Rs. 30/Kg
	3921.12.10	-Cellular: --Of ---Printed	polymers of	vinyl chloride:	Rs. 20/Kg	Rs. 30/Kg
	3921.12.90	-Cellular: --Of ---Others	polymers of	vinyl chloride:	Rs. 15/Kg	Rs. 30/Kg
	3921.13.10	-Cellular: ---Of ---Printed		polyurethanes::	Rs. 20/Kg	Rs. 30/Kg
	3921.13.90	-Cellular: ---Of ---Others		polyurethanes::	Rs. 15/Kg	Rs. 30/Kg
	3921.14.10	-Cellular: ---Of ---Printed	regenerated	cellulose:	Rs. 20/Kg	Rs. 30/Kg
	3921.14.90	-Cellular: ---Of ---Others	regenerated	cellulose:	Rs. 15/Kg	Rs. 30/Kg
	3921.19.10	-Cellular: --Of ---Printed	other	plastics:	Rs. 20/Kg	Rs. 30/Kg
	3921.19.90	-Cellular: --Of ---Others	other	plastics:	Rs. 15/Kg	Rs. 30/Kg

	3921.90.11	-Other: --Printed: ---Decorative laminate sheets such as sunmica and formica	Rs. 20 per sq. m/Kg	Rs. 30 per sq. m/Kg
	3921.90.19	-Other: --Printed: ---Other	Rs. 20/Kg	Rs. 30/Kg
	3921.90.91	-Other: --Other: ---Thermacol	Rs. 15/Kg	Rs. 30/Kg
	3921.90.92	-Other: --Other: ---Decorative laminate sheets such as sunmica and formica	Rs. 20 per sq. m/Kg	Rs. 30 per sq. m/Kg
	3921.90.99	-Other: --Other: ---Other	Rs. 15/Kg	Rs. 30/Kg
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
	4202.11.00	-Trunks, suit-cases, vanity-cases, executive- cases, briefcases, school satchels and similar containers: --With outer surface of leather or of composition leather	Rs. 20/Pcs	Rs. 30/Pcs
	4202.12.00	-Trunks, suit-cases, vanity-cases, executive- cases, briefcases, school satchels and similar containers: --With outer surface of plastics or of textile materials	Rs. 20/Pcs	Rs. 30/Pcs
	4202.19.00	-Trunks, suit-cases, vanity-cases, executive- cases, briefcases, school satchels and similar containers: --Others	Rs. 20/Pcs	Rs. 30/Pcs
	4202.21.00	-Handbags, whether or not with shoulder strap, including those without handle: --With outer surface of leather or of composition leather	Rs. 20/Pcs	Rs. 30/Pcs
	4202.22.00	-Handbags, whether or not with shoulder strap, including those without handle: --With outer surface of sheeting of plastics or of textile material	Rs. 20/Pcs	Rs. 30/Pcs

	4202.29.10	-Handbags, whether or not with shoulder strap, including those without handle: --Other ---Of felt (Jamoth)	Rs. 20/Pcs	Rs. 30/Pcs
	4202.29.90	-Handbags, whether or not with shoulder strap, including those without handle: --Other ---Other	Rs. 20/Pcs	Rs. 30/Pcs
	4202.31.00	-Articles of a kind normally carried in the pocket or in the handbag: --With outer surface of leather or of composition leather	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.32.00	-Articles of a kind normally carried in the pocket or in the handbag: --With outer surface of sheeting of plastics or of textile materials	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.39.10	-Articles of a kind normally carried in the pocket or in the handbag: --Other: ---Of felt (Jamoth)	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.39.90	-Articles of a kind normally carried in the pocket or in the handbag: --Other: ---Other	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.91.00	-Other: --With outer surface of leather or of composition leather	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.92.00	-Other: --With outer surface of sheeting of plastics or of textile materials	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.99.10	-Other: --Other: ---Of felt (Jamoth)	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
	4202.99.90	-Other: --Other: ---Of felt (Jamoth)	Rs. 20 per Kg/Pcs	Rs. 30 per Kg/Pcs
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
	4418.60.00	-Posts and beams	Rs. 20/Kg	
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
	4905.10.00	-Globes	Rs.6 per Kg/Pes	Rs.10 per Kg/Pes
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar handwoven rugs		
	5702.20.00	-Floor coverings of coconut fibres (coir)	Rs.15/m ²	Rs. 30/m ²

64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		
	6401.10.00	-Footwear incorporating a protective metal toe-cap	Rs.30/Pair	Rs.40/Pair
	6401.92.00	-Other footwear: --Covering the ankle but not covering	Rs.30/Pair	Rs.40/Pair
	6401.99.00	-Other footwear: --Other	Rs.30/Pair	Rs.40/Pair
64.02		Other footwear with outer soles and uppers of rubber or plastics		
	6402.12.00	-Sports footwear: --Ski-boots, cross-country ski footwear and snowboard boots	Rs.30/Pair	Rs.40/Pair
	6402.19.00	-Sports footwear: --Other	Rs.30/Pair	Rs.40/Pair
	6402.20.00	-Footwear with upper straps or thongs assembled to the sole by means of plugs	Rs.30/Pair	Rs.40/Pair
	6402.91.00	-Other footwear: --Covering the ankle	Rs.30/Pair	Rs.40/Pair
	6402.99.00	-Other footwear: --Covering the ankle	Rs.30/Pair	Rs.40/Pair
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.		
	6403.12.00	-Sports footwear: --Ski-boots, cross-country ski footwear and snowboard boots	Rs.30/Pair	Rs.40/Pair
	6403.19.00	-Sports footwear: --Other	Rs.30/Pair	Rs.40/Pair
	6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Rs.30/Pair	Rs.40/Pair
	6403.40.00	-Other footwear, incorporating a protective metal toe-cap	Rs.30/Pair	Rs.40/Pair
	6403.51.00	-Other footwear, incorporating a protective metal toe-cap --Covering the ankle	Rs.30/Pair	Rs.40/Pair
	6403.59.00	-Other footwear, incorporating a protective metal toe-cap --Other	Rs.30/Pair	Rs.40/Pair
	6403.91.00	-Other footwear: --Covering the ankle	Rs.30/Pair	Rs.40/Pair
	6403.99.00	-Other footwear: --Covering the ankle	Rs.30/Pair	Rs.40/Pair
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		

	6404.11.90	-Footwear with outer soles of rubber or plastics: --Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: ---Having the upper parts of other fabrics	Rs.30/Pair	Rs.40/Pair
	6404.19.00	-Footwear with outer soles of rubber or plastics: --Other	Rs.30/Pair	Rs.40/Pair
	6404.20.00	-Footwear with outer soles of leather or composition leather	Rs.30/Pair	Rs.40/Pair
64.05		Other footwear		
	6405.10.00	-With uppers of leather or composition leather	Rs.30/Pair	Rs.40/Pair
	6405.20.91	-With uppers of textile materials: ---Other textile materials: ----Of Felt (Jamothe)	Rs.30/Pair	Rs.40/Pair
	6405.20.99	-With uppers of textile materials: ---Other textile materials: ----Other	Rs.30/Pair	Rs.40/Pair
	6405.90.00	-Other	Rs.30/Pair	Rs.40/Pair
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of Heading 68.11 or 68.13.		
	6812.92.00	- Other: --Paper, millboard and felt	Rs.7.25/KG	Rs.15/KG
	6812.93.00	- other: --Compressed asbestos fibre jointing, in sheets or rolls	Rs.7.25/KG	Rs.15/KG
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.		
	6907.21.00	-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : --Of a water absorption coefficient by weight not exceeding 0.5 %	Rs.30/M ²	Rs.40/M ²
	6907.22.00	-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : --Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	Rs.30/M ²	Rs.40/M ²
	6907.23.00	-Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : --Of a water absorption coefficient by weight exceeding 10 %	Rs.30/M ²	Rs.40/M ²
	6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40	Rs.30/M ²	Rs.40/M ²
	6907.40.00	-Finishing ceramics	Rs.30/M ²	Rs.40/M ²

72.09		Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
	7209.15.00	-In coils, not further worked than cold rolled (cold-reduced): --Of a thickness of 3 mm or more	Rs.5/KG	Rs.15/KG
	7209.16.00	-In coils, not further worked than cold rolled (cold-reduced): --Of a thickness exceeding 1 mm but less than 3 mm	Rs.5/KG	Rs.15/KG
	7209.17.00	-In coils, not further worked than cold rolled (cold-reduced): --Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs.5/KG	Rs.15/KG
	7209.18.00	-In coils, not further worked than cold rolled (cold-reduced): --Of a thickness of less than 0.5 mm	Rs.5/KG	Rs.15/KG
		-Not in coils, not further worked than cold-rolled (cold-reduced):		
	7209.25.00	-Not in coils, not further worked than cold-rolled (cold-reduced): --Of a thickness of 3 mm or more	Rs.5/KG	Rs.15/KG
	7209.26.00	-Not in coils, not further worked than cold-rolled (cold-reduced): --Of a thickness exceeding 1 mm but less than 3 mm	Rs.5/KG	Rs.15/KG
	7209.27.00	-Not in coils, not further worked than cold-rolled (cold-reduced): --Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs.5/KG	Rs.15/KG
	7209.28.00	-Not in coils, not further worked than cold-rolled (cold-reduced): --Of a thickness of less than 0.5 mm	Rs.5/KG	Rs.15/KG
	7209.90.00	- Other	Rs.5/KG	Rs.15/KG
72.10		Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, clad, plated or coated.		
	7210.41.00	-Otherwise plated or coated with zinc: --Corrugated	Rs.20/KG	Rs.30/KG
72.11		Flat-rolled products of iron or nonalloy steel, of a width of less than 600 mm, not clad, plated or coated.		
		-Not further worked than hot-rolled:		
	7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Rs.10/KG	Rs.30/KG
	7211.14.00	--Other, of a thickness of 4.75 mm or more	Rs.10/KG	Rs.30/KG
	7211.19.00	--Other	Rs.10/KG	Rs.30/KG
		-Not further worked than coldrolled(cold-reduced):		
	7211.23.00	--Containing by weight less than 0.25% of carbon	Rs.10/KG	Rs.30/KG

	7211.29.00	--Other	Rs.10/KG	Rs.30/KG
	7211.90.00	-Other	Rs.10/KG	Rs.30/KG
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
		-Other:		
		--Of circular cross-Section measuring less than 14 mm in diameter :		
	7213.91.10	---Not more than 8 mm	Rs.5/KG	Rs.10/KG
72.16		Angles, shapes and Sections of iron or non-alloy steel.		
	7216.10.00	-U, I or H Section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Rs.20/KG	Rs.30/KG
		L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	7216.21.00	--L Sections	Rs.20/KG	Rs.30/KG
	7216.22.00	--T Sections	Rs.20/KG	Rs.30/KG
		-U, I or H Sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
	7216.31.00	--U Sections	Rs.20/KG	Rs.30/KG
	7216.32.00	--I Sections	Rs.20/KG	Rs.30/KG
	7216.33.00	--H Sections	Rs.20/KG	Rs.30/KG
	7216.40.00	-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Rs.20/KG	Rs.30/KG
	7216.50.00	-Other angles, shapes and Sections, not further worked than hot-rolled, hotdrawn or extrude	Rs.20/KG	Rs.30/KG
		-Angles, shapes, and Sections, not further worked than cold-formed or cold- finished :		
	7216.61.00	--Obtained from flat-rolled products	Rs.20/KG	Rs.30/KG
	7216.69.00	--Other	Rs.20/KG	Rs.30/KG
		-Other :		
	7216.91.00	--Cold-formed or cold-finished from flatrolled products	Rs.20/KG	Rs.30/KG
	7216.99.00	--Other	Rs.20/KG	Rs.30/KG
72.17		Wire of iron or non-alloy steel.		
	7217.10.00	-Not plated or coated, whether or not polished	Rs.10/KG	Rs.30/KG
	7217.20.00	-Plated or coated with zinc	Rs.10/KG	Rs.30/KG
	7217.30.00	-Plated or coated with other base metals	Rs.10/KG	Rs.30/KG
	7217.90.00	-Other	Rs.10/KG	Rs.30/KG
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
		-Of silicon-electrical steel:		
	7225.11.00	--Grain-oriented	Rs.10/KG	Rs.30/KG
	7225.19.00	--Other	Rs.10/KG	Rs.30/KG
	7225.30.00	-Other, not further worked than hotrolled, in coil	Rs.10/KG	Rs.30/KG

	7225.40.00	-Other, not further worked than hotrolled, not in coils	Rs.10/KG	Rs.30/KG
	7225.50.00	-Other, not further worked than coldrolled (cold-reduced)	Rs.10/KG	Rs.30/KG
		-Other:		
	7225.91.00	--Electrolytically plated or coated with zinc	Rs.10/KG	Rs.30/KG
	7225.92.00	--Otherwise plated or coated with zinc	Rs.10/KG	Rs.30/KG
	7225.99.00	--Other	Rs.10/KG	Rs.30/KG
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	7227.10.00	-Of high speed steel	Rs.10/KG	Rs.30/KG
	7227.20.00	-Of silico-manganese steel	Rs.10/KG	Rs.30/KG
	7227.90.00	-Other	Rs.10/KG	Rs.30/KG
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
	7312.10.00	-Stranded wire, ropes and cables	Rs.15/KG	Rs.30/KG
	7312.90.00	-Other	Rs.15/KG	Rs.30/KG
73.17	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of Heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	Rs.15/KG	Rs.30/KG
74.19		Other articles of copper.		
	7419.10.00	-Chain and parts thereof	Rs.7.25/KG	Rs.15/KG
81.07		Cadmium and articles thereof, including waste and scrap.		
	8107.20.00	-Unwrought cadmium; powders	Rs.7.25/KG	Rs.15/KG
	8107.30.00	-Waste and scrap	Rs.7.25/KG	Rs.15/KG
	8107.90.00	-Other	Rs.7.25/KG	Rs.15/KG
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.40.00	-Nickel iron	Rs.20/Nos	Rs.20/Nos
85.19		Sound recording or reproducing apparatus.		
	8519.50.00	-Telephone answering machines	Free	Free
85.24		Touch Sensitive Flat Panel Display Modules		
		Driver Circuit:		
	8524.11.00	Liquid Crystal	Newly Inserted	Rs.15/Nos
	8524.12.00	Organic Light emitted LED	Newly Inserted	Rs.15/Nos
	8524.19.00	Others	Newly Inserted	Rs.15/Nos
		Others:		

	8524.91.00	Liquid Crystal	Newly Inserted	Rs.15/Nos
	8524.92.00	Organic Light emitted LED	Newly Inserted	Rs.15/Nos
	8524.99.00	Others	Newly Inserted	Rs.15/Nos
85.28		Broadcast Receivers or Recordings or Reproducing Apparatus whether or not incorporating reception apparatus; Unassembled Monitor and projector Radio-broadcast receivers or sound or video recording or reproducing apparatus:		
		Other Coloured:		
		Unassembled:		
	8528.72.99	Others:	Rs.20/Nos	Rs.30/Nos
87.03		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars.		
	8703.80.59	Car, Jeep, Van with motor's peak power exceeding 100 kw but not exceeding 200kw (Other)	Rs.15/Nos	Rs.30/Nos
	8703.80.69	Car, Jeep, Van with motor's peak power exceeding 200 kw but not exceeding 300kw (Other)	Rs.30/Nos	Rs.45/Nos
	8703.80.79	Car, Jeep, Van with motor's peak power exceeding 300 kw (Other)	Rs.40/Nos	Rs.60/Nos
	8703.80.99	Other (Other than unassembled)	Rs.40/Nos	Rs.60/Nos
87.04		Motor vehicles for the transport of goods.		
		Other Compression- Ignition internal Combustion Piston Engine (Diesel or Semi Diesel)		
	8704.21.60	Vehicle weight (G.V.W) upto 5 ton Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
	8704.22.50	Vehicle weight (G.V.W) more than 5 ton upto 20 ton Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
	8704.23.30	Vehicle weight (G.V.W) more than 20 ton Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
		Other - Spark Ignition internal Combustion Piston Engine only		

	8704.31.60	<u>Vehicle weight (G.V.W) upto 5 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
	8704.32.50	<u>Vehicle weight (G.V.W) more than 5 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
		Other Compression- Ignition internal Combustion Piston Engine (Diesel or Semi Diesel) and push technology electric vehicle, both		
	8704.41.60	<u>Vehicle weight (G.V.W) upto 5 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
	8704.42.50	<u>Vehicle weight (G.V.W) more than 5 ton upto 20 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
	8704.43.30	<u>Vehicle weight (G.V.W) more than 20 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
		Spark-Ignition internal Combustion Piston Engine only and push technology electric vehicle, both		
	8704.51.60	<u>Vehicle weight (G.V.W) upto 5 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
	8704.52.50	<u>Vehicle weight (G.V.W) more than 5 ton</u> Vehicles used for freight service or for collection of garbage along with compactor (Compressor Device)	Rs.30/Nos	Rs.15/Nos
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 exceeding 50 cc but not exceeding 250 cc:		
	8711.20.99	<u>Other (Other than Unassembled)</u>	Rs.30/Nos	Rs.40/Nos

		Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc		
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		
	8711.30.90	Other (Other than unassembled)	Rs.30/Nos	Rs.70/Nos
	8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Rs.30/Nos	Rs.80/Nos
	8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Rs.30/Nos	Rs.80/Nos
88.03		Parts of goods of Heading 88.01 or 88.02.		
	8803.10.00	Propellers and rotors and parts thereof	Rs.6/Nos	Rs.10/Nos
	8803.20.00	Under carriages and parts thereof	Rs.6/Nos	Rs.10/Nos
	8803.30.00	Other parts of aeroplanes or helicopters	Rs.6/Nos	Rs.10/Nos
	8803.90.00	Other	Rs.6/Nos	Rs.10/Nos
88.06		Unmanned Airplanes		
	8806.10.00	Carrying passenger	<i>Newly Inserted</i>	Rs.10/Nos
		Remote controlled flights only:		
	8806.21.00	Maximum take-off weight upto 250 grams	<i>Newly Inserted</i>	Rs.10/Nos
	8806.22.00	Maximum take-off weight more than 250 grams upto 7 kilograms	<i>Newly Inserted</i>	Rs.10/Nos
	8806.23.00	Maximum take-off weight more than 7 kilograms upto 25 kilograms	<i>Newly Inserted</i>	Rs.10/Nos
	8806.24.00	Maximum take-off weight more than 7 kilograms upto 150 kilograms	<i>Newly Inserted</i>	Nil
	8806.29.00	Others	<i>Newly Inserted</i>	Rs.10/Nos
		Other:		
	8806.91.00	Maximum take-off weight upto 250 grams	<i>Newly Inserted</i>	Rs.10/Nos
	8806.92.00	Maximum take-off weight more than 250 grams upto 7 kilograms	<i>Newly Inserted</i>	Rs.10/Nos
	8806.93.00	Maximum take-off weight more than 7 kilograms upto 25 kilograms	<i>Newly Inserted</i>	Rs.10/Nos
	8806.94.00	Maximum take-off weight more than 7 kilograms upto 150 kilograms	<i>Newly Inserted</i>	Rs.10/Nos
	8806.99.00	Others	<i>Newly Inserted</i>	Rs.10/Nos
88.07		Parts of goods of Heading 88.01, 88.02 or 88.06		
	8807.10.00	Propeller, rotor and their parts	<i>Newly Inserted</i>	Rs.10/Nos
	8807.20.00	Undercarriage and their parts	<i>Newly Inserted</i>	Rs.10/Nos
		Other parts of airplanes, helicopter or unmanned airplanes:		

	8807.30.10	Parts of airplanes and helicopters	Newly Inserted	Rs.10/Nos
	8807.30.90	Unmanned Airplanes	Newly Inserted	Rs.10/Nos
	8807.90.00	Others	Newly Inserted	Rs.10/Nos
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of Heading 85.39.		
		-Other cameras:		
	9006.51.00	With a through the lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Rs.5/Nos	Rs.5/Nos
	9006.52.00	Other, for roll film of a width less than 35 mm	Rs.5/Nos	Rs.5/Nos
91.14		Other clock or watch parts		
	9114.10.00	Springs, including hair springs	Rs.6/Nos	Rs.10/Nos
	9404.40.00	Pillow, bedspread, Pillow (eiderdown) made with feather of swan or other such warm materials and light pillow made of thread or other birds' feather (Comfort)	Newly Inserted	Rs.20/Nos

- Agricultural Improvement Fees at the rate of 5 % shall be levied on the following items (Section -16: Part-12 & Part-7)

Part-12

1207.21.00	1207.29.00	1208.10.00	1208.90.00	1209.10.00
1209.21.00	1209.22.00	1209.23.00	1209.24.00	1209.25.00
1209.29.00	1209.30.00	1209.91.10	1209.91.20	1209.91.30
1209.91.40	1209.91.50	1209.91.90	1209.99.00	1210.10.00
1210.20.00	1211.20.00	1211.30.00	1211.40.00	1211.50.00
1211.60.00	1211.90.10	1211.90.90	1213.00.00	1214.10.00
1214.90.00				

Part-07

0701.10.00	0701.90.00	0702.00.00	0703.10.00	0703.20.00
0703.90.00	0704.10.00	0704.20.00	0704.90.00	0706.10.00
0706.90.00	0707.00.00	0708.10.00	0708.20.00	0708.90.00
0709.20.00	0709.30.00	0709.40.00	0709.51.00	0709.59.00
0709.60.00	0709.70.00	0709.91.00	0709.92.00	0709.93.00
0709.99.00	0710.10.00	0710.21.00	0710.22.00	0710.29.00
0710.30.00	0710.80.00	0710.90.00	0711.40.00	0711.51.00
0711.59.00	0711.90.00	0712.20.00	0712.31.00	0712.32.00
0712.39.00	0712.90.90	0713.39.10	0713.39.90	0713.40.10

0713.40.90	0713.50.10	0713.50.10	0713.90.10	0713.90.90
------------	------------	------------	------------	------------

- **Agricultural Improvement Fees at the rate of 9 % shall be levied on the following items (Section -16(2): Part-07)**

Part-07

0701.10.00	0701.90.00	0702.00.00	0703.10.00	0703.20.00
0703.90.00	0704.10.00	0704.20.00	0704.90.00	0706.10.00
0706.90.00	0707.00.00	0708.10.00	0708.20.00	0708.90.00
0709.20.00	0709.30.00	0709.40.00	0709.51.00	0709.59.00
0709.60.00	0709.70.00	0709.91.00	0709.92.00	0709.93.00
0709.99.00	0710.10.00	0710.21.00	0710.22.00	0710.29.00
0710.30.00	0710.80.00	0710.90.00	0711.40.00	0711.51.00
0711.59.00	0711.90.00	0712.20.00	0712.31.00	0712.32.00
0712.39.00	0712.90.90	0713.39.10	0713.39.90	0713.40.10
0713.40.90	0713.50.10	0713.50.90	0713.90.10	0713.90.90

Full Exemption of Import Duty:

- Pet Chips (Custom Code: 3907.61.00 and 3907.69.00) by POY Manufacturing Industries (within limit prescribed by the Department of Industries).
- Raw Jute (Custom code: 5303.10.00 and 5303.90.00) under Chapter 53 to be imported by Jute Industries.
- Items imported by Nepal Govt. under 4907, 4909 stamps, excise stickers, passports.
- Urine Bag under 3926.90.31
- Vehicle cleared with customs rebate for personal use while being transferred to heir on death.
- Crude Petroleum oil and bitumen oil manufactured and imported from India under head 2709.00.00.
- Following items manufactured and imported from India:-

Part 25

2502.00.00	2504.10.00	2504.90.00	2510.10.00	2511.10.00
2511.20.00	2513.10.00	2513.20.00	2519.90.00	2521.00.00
2525.10.00	2528.00.00			

Part 26

2601.11.00	2601.12.00	2601.20.00	2602.00.00	2603.00.00
------------	------------	------------	------------	------------

2604.00.00	2605.00.00	2606.00.00	2607.00.00	2608.00.00
2609.00.00	2610.00.00	2611.00.00	2612.10.00	2612.20.00
2613.10.00	2613.90.00	2614.00.00	2615.10.00	2615.90.00
2616.10.00	2616.90.00	2617.10.00	2617.90.00	

Part 44

4401.11.00	4401.19.00	4401.21.00	4401.22.00	4401.31.00
4401.32.00	4402.39.00	4402.10.00	4402.20.00	4402.90.00
4403.11.00	4403.12.00	4403.21.00	4403.22.00	4403.23.00
4403.24.00	4403.25.00	4403.26.00	4403.41.00	4403.42.00
4403.49.00	4403.91.00	4403.93.00	4403.94.00	4403.95.00
4403.96.00	4403.97.00	4403.98.00	4403.91.10	4403.99.90
4404.10.00	4404.20.00	4406.11.00	4406.12.00	4406.91.00
4406.92.00	4407.11.00	4406.12.00	4407.13.00	4407.14.00
4407.19.00	4407.21.00	4407.22.00	4407.23.00	4407.25.00
4407.26.00	4407.27.00	4407.28.00	4407.29.00	4407.91.00
4407.92.00	4407.93.00	4407.94.00	4407.95.00	4407.99.00

- POY & Human Made Staple Fibers under Chapter 54 & 55 imported by VAT registered Yarn Industries.
- Chassis, Engine, Motor & Battery Charger imported by Manufacturing Industry of Electricity/Solar/Battery operated 2-Wheeler or 3-Wheeler or 4-Wheeler Vehicles and Steel sheet metal (72.25) for making frame, steel tube (73.06), brass metal (7407.21.00), Aluminum rod (7604.10.90), Aluminum sheet metal (7606.11.00) required for making chassis and frame of 2 wheelers.
- Plastic bags used for blood circulation u/h 9801.90.00 and items imported by Nepal Red Cross Society u/h 9018.90.00, 3002.90.10 and 3822.00.00
- Various Goods (viz. White Cane, Brale Printer etc.) used by blind people.
- Various Goods (viz. Wheel Chair, Tricycle, Artificial Organs, Hearing Aid, Shoes etc.) used by handicapped people.
- Items imported by Nepal Rastra Bank including Gold & Silver.

1 % Import Duty:

- Helicopter, aeroplane and other parts imported by Flight Services or license

- receiver from CAAN.
- Feeds or animal husbandry industries importing fish items under 0511.91.00, 2301.10.00, 2301.20.00 and 2521.00.00.
 - Thread u/h 52.05 and 5207.10.00 imported by Cloth & Carpet Industry.
 - Machines u/h 84, Parts & Spares u/h 8421, 8451 & Chemicals & Dies u/h 28,29,32,34,38 & 39 imported by Spinning & Cloth Industry.
 - Equipment and their parts imported by industries u/h 9027.10.00, 9027.30.00 and 9027.90.00.
 - Raw Materials and supplementary materials imported by tyre manufacturing industries.
 - Items used for converting fuel vehicles in to electric vehicles for vehicles registered at Ministry of Transportation.
 - Catalic converter and magnetizer for vehicle pollution control
 - Ceiling filling machine u/h 8479.89.00
 - Vaccum Ironing Table and Steam Iron imported by ready clothing industry.
 - Seperator, Milk Chilling, Liquid Nitrogen, Industrial Refrigerator imported by agricultural or animal husbandry industries.
 - Dialysis bath concentrate u/h 3824.99.90 for kidney patients use.
 - Packing Materials and parts imported by Tea Industries.
 - Various items required for fishery like nets, cage, pump set and hormone.
 - Cotton u/h 52.01, ~~52.02~~ and 52.03 imported by spinning industry.
 - Various items for Bee Farming.
 - Raw Amber used by industries manufacturing and exporting jewelries.
 - Machines and parts imported by batteries reconditioning industries.
 - Plastic Recycling machines and parts.
 - Weigh machines imported by medicine manufacturers.
 - Plastic bags manufacturing industries importing machines and parts for producing supplement of plastic bags like jute, paper and cotton bags.
 - Machines and parts for agro chemical industries.
 - Offset Printing Press imported by cooperative formed by Nepalese publishers.
 - Brass rods imported for manufacturing Gas Cylinder Valve.
 - Insect Traps u/h 3926.90.93 and 8516.79.10
 - ~~Blended protein fiber yarn u/h 5108.10.90 and 5108.20.90 used by Pashmina Industry.~~
 - ~~Cocoon Dryer u/h 8419.31.00 & Rolling Machine u/h 8445.40.00 used for Silk Farming.~~
 - **Industries manufacturing Disposable diaper, Baby wipes, and Sanitary Pads importing raw materials: Glue (helmet) 3506.91.00; Super Absorbent Polymer 3906.90.00; PE Film 3920.49.10 & 3920.49.90; PPE Film 3921.19.10 & 3921.10.90; Tissue Paper 4803.00.00; Release Paper 4811.90.90; Non-Wooven Fabric 5603.91.00.**
 - **Industries importing under HS 72.03.**

Partial Exemption of Import Duty:

Particulars	Custom Rate
Man Made Staple Fibers under Chapter 55 imported by Carpet Industries	90% Rebate
Medicines u/h 30 (Except vitamins)	5%
Machineries and parts u/h 84 except for household items imported under DOI Scheme under CKD or SKD	4%
Breakfast Cereal manufacturing industries importing oats	5%
Polyster Film, BOPP Film, Extruded Polyfilm , , Metalized CPP and Milky CPP imported by Polycoating Paper and Printed lamination industries registered under VAT	10%
Items u/h 0407.11.00 & 0407.19.00 for Poultly	50% Rebate
Saree, lungi, towel, dhoti	10%
Coins imported by Banijya Bank having their mark imprinted	As per head 7108.13.00
Items related to Cable Car	4%
Filler Master Batch u/h 39.20	10%
Machines u/h 84 imported by small scale industry (except Exempt items)	50% Rebate
Chassis / Box under Custom Code 87.04 used for Vehicles installed with full refrigeration system for purpose of transport of goods in refrigerated condition. [Applicable only after such Vehicle is registered with Department of Transportation]	1%
Tallow Oil (H.C. 15.03), Sodium Silicate (H.C. 2839) & Palm Acid Oil, Palm Fatty Acid & Acid Oil (H.C. 3823) imported by Industries manufacturing Distilled Fatty Acid/ Steric Acid / Glycerin / Soap having Splitting & Distillation Plant	75% Rebate
Pre-loaded & Inbuilt software shall be charged as per the hardware rate only.	
Acrylic Emulsion u/h 3209.10.10 for Paint Industry	20%

Iron Oxide u/h 2821.10.00 and Titanium Oxide u/h 2823.00.00 for Paint Industry	5%
Vehicles having oxygen system u/h 87.04 used by fisheries, fishing in at least 1 hectare land	10%
Cooperatives & Companies established as public transport operator intended to purchase at least 5 buses of 40 seaters or more for the specified purpose, only 5% import duty levy on buses & chassis of buses. However, if such vehicles are sold or transferred within 10 years from the date of acquisition to any person other than public transport operator registered as cooperatives or Companies, full custom duty shall be recovered. Further, Road Construction & 08Development tax also waived for such vehicles	5%
Slit Steel Coil imported by Prefabricated Building Manufacturers	20%
Base Oil imported by Grease & Lubricating oil manufacturers	15%
Cross Connection Cabinet box used in landlines.	15%
Import of Spare parts or subsidiary materials under HS 87.14 by Electric Motorcycle or Scooter Manufacturer & Spare parts or subsidiary materials & parts under HS 87.08 by E-Rickshaw manufacturers	75% Rebate (PY 50%)
Petroleum bulk bitumen imported by Manufacturing industries	50% Rebate (PY 25%)
Soybean Seeds imported for manufacture of Soybean Oil	50% Rebate.
Sunflower Seeds and imported for manufacture of and Sunflower Oil. Soybean Cake imported for Animal Feed Industries. Maize Seed & Sugar Cane imported by industries	50% Rebate
Mustard Seeds, Rayo,Cyanola (Repseed) (HS : 1205.10.00) & items HS 1207.50.00 for industry producing edible oils	50% Rebate
Unassembled vehicles u/h 87.02 & 87.03 for industry producing vehicles	25% Rebate
Items falling under sub-head 9619.00.10 (Sanitary towel pad) & sub-head 9619.00.40 (tempon & menstrual cup)	90% Rebate

G. OTHER POINTS:

➤ Gold Brought By Travellers:

1. Raw Gold:

- First 50 Grams : Rs 9500/10 gram
- Next 50-100 Grams: Rs 10500/10 gram

2. Gold Jewellery

- First 50 Grams : Nil
- Next 50-100 Grams: Rs 10500/10 gram
- Next 100-200 Grams: Rs 12000/10 gram

Any excess quantity from allowed limit shall be seized.

Whereas in case of Foreigners, gold jewelry in excess of 50 grams and silver jewelry in excess of 100 grams for personal use can be declared at customs point and in condition of taking those back the goods shall be released at a declaration deposit of 20 % of the value. The deposit amount will be refunded while returning back. In case of any difference in quantity or quality is punishable u/s 57(1) of Customs Act 2064.

- Nepalese Citizens having worked for more than one year abroad shall be eligible to bring TV of any type up to the size of 32" without payment of duty while returning back to Nepal.
- **Rebate on Goods Imported From India:** Goods manufactured and imported from India through LC, rebate of 5% on items on which the Import Duty is 5% to 30% and rebate of 3% of items with Import duty above 30%.
- **Rebate on Goods Imported From Tibet:** Goods manufactured and imported from China Via Tibet through LC, rebate of 5% on items on which the Import Duty is 5% to 30% and rebate of 3% of items with Import duty above 30%.
- **Document for Receipt of USD for Goods upto USD 10,000.00 manufactured in Nepal can be disclosed upto 6 months. If not disclosed within time, custom department shall write the letter to concerned authority for action as per Foreign Currency (regularize) Act, 2019.**
- ~~➤ Exporter may export Nepalese Manufacture Products up to USD 10,000 on the basis of Bank Guarantee, if unable to present Forex Receipt documents, at the time of export. The exporter may release the bank guarantee within 6 months from the date of export after submitting documents related to receipt of forex against such export. If such bank guarantee is not released within 6 months; the bank guarantee may be invoked by the custom office.~~
- **Concessional Custom duty on goods imported from SAARC Countries other than**

goods listed under Section 19 & 20 of Annex 1 of the Finance Bill, 2077 through Letter of Credit has further been reduced:-

Custom Duty Rate as on Poush 17, 2062	Applicable Custom Duty
5%	5%
10%	6%
15%	7.25%
25%	9.50%
35%	11.25%
40%	11.25%
80%	11.25%

(**Note:** In case the Custom Duty Rate above is higher than the rate prescribed under Annex 1 of the Finance Bill, 2077; the lower rate shall be applicable.)

- **SAFTA Concession is as follows:** Concessional Custom duty on goods manufactured in SAARC Country, invoiced and imported from that particular SAARC Country, along with SAFTA Certificate of Origin and for goods listed under Section 21 of Annex 1 of the Finance Bill, 2077 through Letter of Credit has further been reduced:-

Custom Duty Rate as on Kartik, 2062	Applicable Custom Duty
5%	5%
10%	9%
15%	14%
20%	18.50%
25%	22%
30%	27.50%
80%	30%

(**Note:** In case the Custom Duty Rate above is higher than the rate prescribed under Annex 1 of the Finance Bill, 2077; the lower rate shall be applicable.)

- Industries export its goods through letter of credit or banking channel in convertible foreign currency but not having Bonded House Facility, can import its raw materials, sub raw materials & packing materials (if packing material is manufactured in Nepal) by custom deposit facility. However, such facility is not available for liquor, cigarette, and tobacco related manufacturing industries.
- New Vehicles or any Mode of Transportation can be imported from the Manufacturer Company or Authorized Agent situated at manufacturing company's country only. Such Vehicles can only be imported by Authorized Dealers in Nepal. Non-compliance of above this provision may lead to confiscation of such imported vehicles (**Exception: Fire Brigade**).
- Reconditioned, Used Vehicles / Mode of Transportation and Vehicles / Mode of Transportation not meeting Nepal Vehicle Pollution Standard 2056 are prohibited to be imported (Exception: Fire Brigade).
- Vehicle brought under carnet by tourist is not applicable for any customs for a period of

1 year from the date of first entry for either continuous or partly for 6 months.

- Other vehicles except cornet:
 - Tractor : Rs 400/ day
 - Tractor with Trailor or Trailor Only: Rs 700/ day
Tractor or trailor used for goods transport if returned empty within 48 hrs, no such charge will be applicable.
 - Car, Jeep Van: Rs 500/ day
 - Bus/Mini Bus: Rs 500/ day
 - Motorbikes/Scooter: Rs 150/ day
 - Three-wheelers: Rs 400/ day
 - Trailor/Truck: Rs 1700/ day
 - **Excavator, Dozer, Loader, Roller, Leveller, Crane (Except Fixed Crane), Crane lorry used in the Construction for up to maximim period of one year: Rs. 1500/ day**
 - **Baler or combined harvester with straw collector used for agriculture for the maximum period of 3 months: Rs. 1700/ day**

LPG Transporting Bullets are allowed a time limit of 96 hours for no charge

Trailors with Containers are allowed a time limit of 72 hrs for no charge

PROVISIONS RELATED TO CINEMA THEATRE (Anusuchi 4, Sec 12)

- 1) Film Development Fee @ 15% of ticket price on any international movie
- 2) Film Development Fee @ 20% of ticket price on any international movie if displayed in a cabin
- 3) Daily Sales Register should be maintained and the details should be shared every week with Film Development Board and respective Inland Revenue Department for theatres inside Kathmandu Valley and with Inland Revenue Department incase its available or Office of Attorney General for theatres outside Kathmandu Valley.
- 4) Theatres generating E-Tickets should get itself registered with Central Cinema Management.
- 5) Those who do-not register themselves as per point no. 4 above shall be liable to pay penalty of 100% of the billing for the first time and 200% of the billing from the second time.
- 6) FDF needs to be paid within 25th of the succeeding month with proper details in the respective IRO or Office of Attorney General. If not paid within stipulated time, 25% penalty shall arise. Detail of FDF should be shared with Film Development Board within the same timeframe and it should also be sent via Box Office System.
- 7) If a theatre denies a display of cinema where it has actually displayed the same, claims to have displayed Nepalese cinema where it has actually displayed international cinema or claimed to have sold fewer tickets than actual,

- following charges shall be entitled apart from FDF:
- a) 100% of FDF if for the first time
 - b) 200% of FDF from the second time
- 8) Theatre shall be closed if the theatre doesn't comply with point no. 4 or 5 for more than 2 months. Applicable FDF and penalties shall be payable by the theatre. NRS. 1,000.00 per report shall be charged as penalty for not providing details every month.
 - 9) If a theatre is closed by reason of Natural Calamity, Repair & Maintenance of Equipment's, or any other reason for 7 days or more, it need not pay FDF for the period it was closed for. Same has to be approved from the respective office as per 'Prakaran 11'.
 - 10) 50% discount is given for movies displayed for students discount on Saturday at and on a Government Holiday at 8:00 am in FDF.
 - 11) Any theatre can file a case to Revenue Tribunal incase not satisfied with any judgement made under this Anusuchi.
 - 12) Monitoring of FDF can also done by Film Development Board. It can also go for site inspection and verification of data.
 - 13) Theatre has to share detail of Ticket serial no., Name of Film, Display date 1 day before to IRD, TSO, Kosh Tatha Lekha Niyantran Office and should have a copy of the same also.
 - 14) 90% of FDF is to be deposited at Film Development Board & remaining 10% to be spent on development of respective authority (who manages FDF) as prescribed by IRD. Film Development Board cannot spent more than 25% of receipt amount for administrative purpose.
 - 15) Monitoring of FDF shall be done by IRO or Office of Attorney General.

Road Construction & Maintenance Fee (Anusuchi-3, Section -10):

- Road Construction & Maintenance Fee, levied at the time of registration of vehicle, shall be levied as follows:

Items	2079/80
Microbus, Bus, Truck, Tripper, Truck Mixture, Mini Bus & Mini Truck.	7 % of Cost
Car, Jeep & Van up to 2000cc	8% of Cost
Car, Jeep & Van above 2000cc	10% of Cost
Electric Car, Jeep & Van	5% of Cost
Electric Bus, Minibus, Microbus & item under 87.04	2.5% of Cost
Motorcycle:	
Up to 125 CC	Rs. 15,000 /Pc
126 CC - 250 CC	Rs. 18,000 /Pc
251 CC - 400 CC	Rs. 50,000 /Pc

Above 400 CC	Rs. 100,000 /Pc
Electric Motorcycle & Scooter	Rs. 10,000 /Pc
Electric Three Wheeler Passenger and Transportation Vehicle	Rs. 10,000 /Pc
Three Wheeler and Transportation Vehicle under 87.03 & 87.04	Rs. 15,000 /Pc
Other Vehicles under 87.02, 87.03 & 87.04	10% of Cost
Chassis under 87.06	9% of Cost

- However, the above shall not be applicable to diplomatic mission, person with diplomatic facility, Scooter used by Disabled person upto 155 CC, Fire Truck, ambulance, Dead-Body Carrying Vehicle and Special Vehicles under HS Code 87.05.
- 40 seater or above capacity bus (minimum 5 Pcs) and its chassis imported by any Co-operative society or company registered for passenger transportation shall be fully exempt from Road Construction & Maintenance Fee.
- Vehicles used by Nepalese Army, Armed Police and Nepal Police working under discretion of UN which are to be used temporarily as not to be registered in Nepal shall be fully exempt from Road Construction & Maintenance Fee.
- Buses used in Airports for terminal transfers only shall be fully exempt from Road Construction & Maintenance Fee.
- Vehicles imported on Diplomatic Subsidy, full or partial rebate, at 1% by facility of Nepal Government or temporarily by bank guarantee shall attract the above fee if wanting to convert it to normal imported vehicle if not paid earlier. However, if the fee is paid earlier, same shall not be levied.