

RESOLUTION

Mr Speaker, Sir, I move that this Assembly resolves that, with effect from 20 November 2010, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes, as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in Part I of the First Schedule to the Excise Act.

RESOLUTION

SCHEDULE

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.01		<p>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</p> <p>- Mineral waters and aerated waters:</p> <p>--- Mineral waters:</p>				
	2201.1011	---- In plastic bottles	L	Specific duty per unit	Rs 2 per unit	<p>(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import</p> <p>(b) As specified in paragraph (6) in case of local manufacture</p>
		--- Aerated waters:				
	2201.1021	---- In plastic bottles	L	"	Rs 2 per unit	"
		- Other:				
	2201.901	--- In plastic bottles	L	"	Rs 2 per unit	"

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.02		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. - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:				
	2202.101	--- In plastic bottles	L	Specific duty per unit	Rs 2 per unit	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2202.102	--- In can	L	"	Rs 2 per can	"
22.03		Beer made from malt:				
	2203.001	--- In can	L	Specific duty per litre	Rs 22.80 per litre plus Rs 2 per can	"
	2203.009	--- Other	L	"	Rs 22.80 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
		- Sparkling wine:				
	2204.101	--- Champagne	L	Specific duty per litre	Rs 600 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.109	--- Other	L	"	Rs 126 per litre	"
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
		-- In containers holding 2 L or less:				
	2204.211	--- Fortified wine	L	"	Rs 150 per litre	"
	2204.219	--- Other	L	"	Rs 126 per litre	"
		-- Other:				
	2204.291	--- In bulk for bottling purposes	L	"	Rs 72 per litre	"
	2204.292	--- Fortified wine	L	"	Rs 150 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 90 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2204.299	--- Other	L	"	Rs 126 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. - In containers holding 2 L or less:				
	2205.109	--- Other	L	"	Rs 126 per litre	"
		- Other:				
	2205.901	--- In bulk for bottling purposes	L	"	Rs 72 per litre	"
	2205.909	--- Other	L	"	Rs 126 per litre	"
22.06		Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2206.001	--- Fruit wine	L	Specific duty per litre	Rs 8.40 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2206.002	--- Fortified fruit wine	L	"	Rs 18 per litre	"
	2206.003	--- Shandy	L	"	Rs 8.40 per litre	"
		--- Beer:				
	2206.0041	---- In can	L	"	Rs 22.80 per litre plus Rs 2 per can	"
	2206.0049	---- Other	L	"	Rs 22.80 per litre	"
		--- Cider, perry and mead:				
	2206.0051	---- In can	L	"	Rs 24 per litre plus Rs 2 per can	"
	2206.0059	---- Other	L	"	Rs 24 per litre	"
	2206.006	--- Made wine	L	"	Rs 18 per litre	"
	2206.007	--- Island wine	L	"	Rs 8.40 per litre	"
	2206.008	--- Admixed wine	L	"	Rs 30 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Other:				
	2206.0091	---- In can	L	Specific duty per litre	Rs 90 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2206.0099	---- Other	L	"	Rs 90 per litre	"
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages. - Spirits obtained by distilling grape wine or grape marc: --- Cognac:				
	2208.2011	---- In bulk for bottling purposes	L	"	Rs 750 per litre absolute alcohol	"
	2208.2019	---- Other	L	"	Rs 1200 per litre absolute alcohol	"
		--- Brandy:				
	2208.2021	---- In bulk for bottling purposes	L	"	Rs 750 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.2029	---- Other	L	Specific duty per litre	Rs 1200 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.209	--- Other	L	"	Rs 1200 per litre absolute alcohol	"
		- Whiskies:				
	2208.301	--- In bulk for bottling purposes	L	"	Rs 750 per litre absolute alcohol	"
	2208.309	--- Other	L	"	Rs 1200 per litre absolute alcohol	"
		- Rum and other spirits obtained by distilling fermented sugar-cane products:				
	2208.401	--- Agricultural rum	L	"	Rs 300 per litre absolute alcohol	"
	2208.402	--- Island recipe rum	L	"	Rs 300 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.409	--- Other	L	Specific duty per litre	Rs 300 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		- Gin and Geneva:				
	2208.501	--- Distilled gin	L	"	Rs 300 per litre absolute alcohol	"
	2208.502	--- London gin	L	"	Rs 300 per litre absolute alcohol	"
	2208.509	--- Other	L	"	Rs 1200 per litre absolute alcohol	"
		- Vodka:				
	2208.601	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	"	Rs 1200 per litre absolute alcohol	"
	2208.609	--- Other	L	"	Rs 300 per litre absolute alcohol	"
	2208.70	- Liqueurs and cordials	L	"	Rs 240 per litre absolute alcohol	"
		- Other:				

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Eau de vie:				
	2208.9011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 750 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.9019	---- Other	L	"	Rs 1200 per litre absolute alcohol	"
		--- Spirit cooler:				
	2208.9021	---- In can	L	"	Rs 28.50 per litre plus Rs 2 per can	"
	2208.9029	---- Other	L	"	Rs 28.50 per litre	"
		--- Tequilla:				
	2208.9031	---- In bulk for bottling purposes	L	"	Rs 750 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs 1200 per litre absolute alcohol	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 300 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	"	Rs 300 per litre absolute alcohol	"
	2208.906	--- Admixed spirits	L	"	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	"
	2208.909	--- Other	L	"	Rs 1200 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	kg	Specific duty per kg	Rs 9500 per kg	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2402.20	- Cigarettes containing tobacco	kg	Specific duty per thousand	Rs 2750 per thousand cigarettes	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2402.90	- Other	kg	"	Rs 2750 per thousand cigarettes	"
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. -- Other: --- Motor spirits, including aviation spirit:				
	2710.1919	---- Other (Mogas)	L	Specific duty per litre	Rs 10.80 per litre	"
	2710.195	--- Gas oils	L	"	Rs 3.30 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Sacks and bags (including cones):				
		-- Of polymers of ethylene:				
	3923.211	--- Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	kg	Specific duty per unit	Rs 2 per unit	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	3923.212	--- Carrier bags without handles, and with or without gussets	kg	"	Rs 2 per unit	"
		-- Of other plastics:				
	3923.291	--- Carrier bags with handles, and with or without gussets,(including vest type carrier bags)	kg	"	Rs 2 per unit	"
	3923.292	--- Carrier bags without handles, and with or without gussets	kg	"	Rs 2 per unit	"

For the purposes of this Schedule –

“admixed wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained by mixing wine in a proportion not exceeding 20 per cent with island wine or fruit wine or made-wine;

“fruit wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of any fresh fruit or fruit must, whether condensed or concentrated, other than grape must, fresh grapes or sound grapes;

“island wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of sugar;

“made-wine” means a product having an alcoholic strength of not less than 7 per cent and not more than 18 per cent of alcohol by volume obtained from the fermentation of the mixture of grape must concentrate and sugar;

“wine” means a beverage having an alcoholic strength of not less than 7 per cent and more than 18 per cent of alcohol by volume obtained from the fermentation of juice of fresh grapes, sound grapes or grape must.