



Amendments in Tax Laws Made by Budget 2080/81

Financial Year 2080/81

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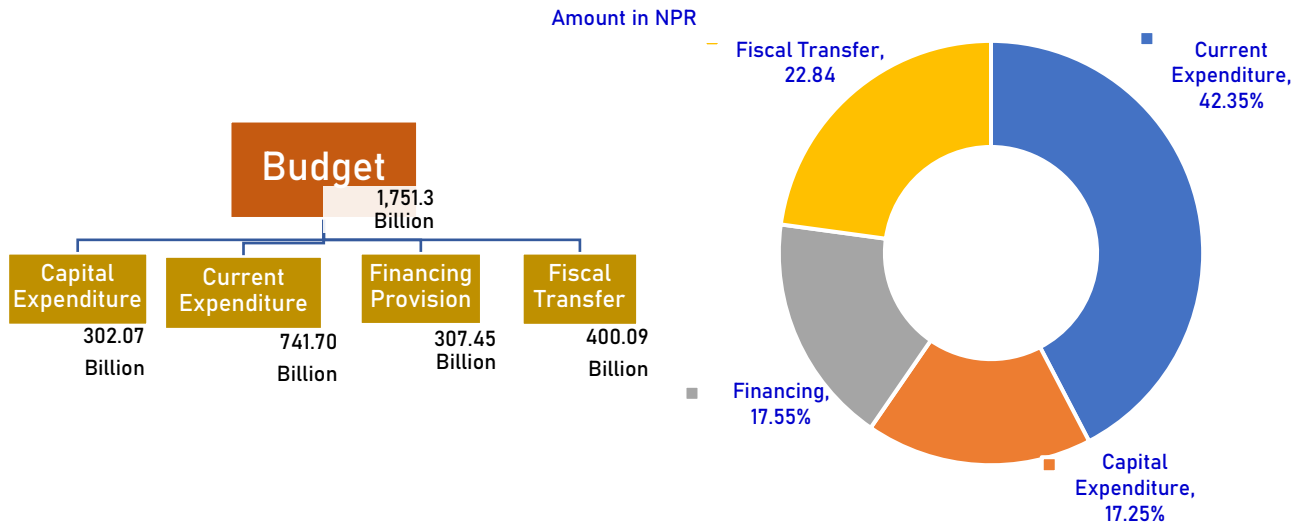
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Nepal Budget FY 2023/24 Budget Highlights

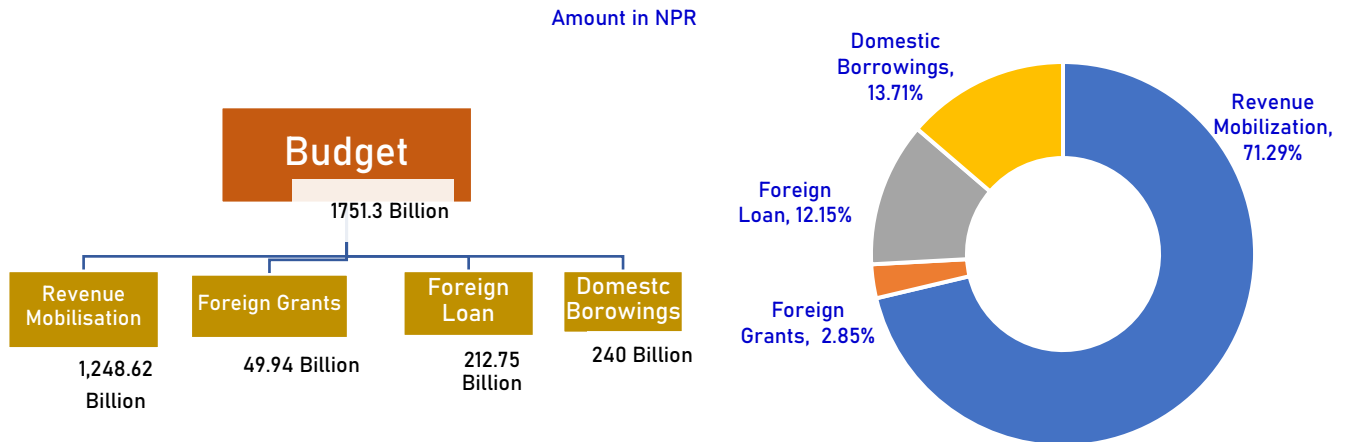
On Monday, 29 May 2023, Honorable Finance Minister Mr. Prakash Sharan Mahat presented the full budget for the fiscal year 2080/81 (2023/24). The allocation of resources, objectives, priorities, and significant policy statement of the budget is highlighted in this document.

1. Source and Allocation of Budget

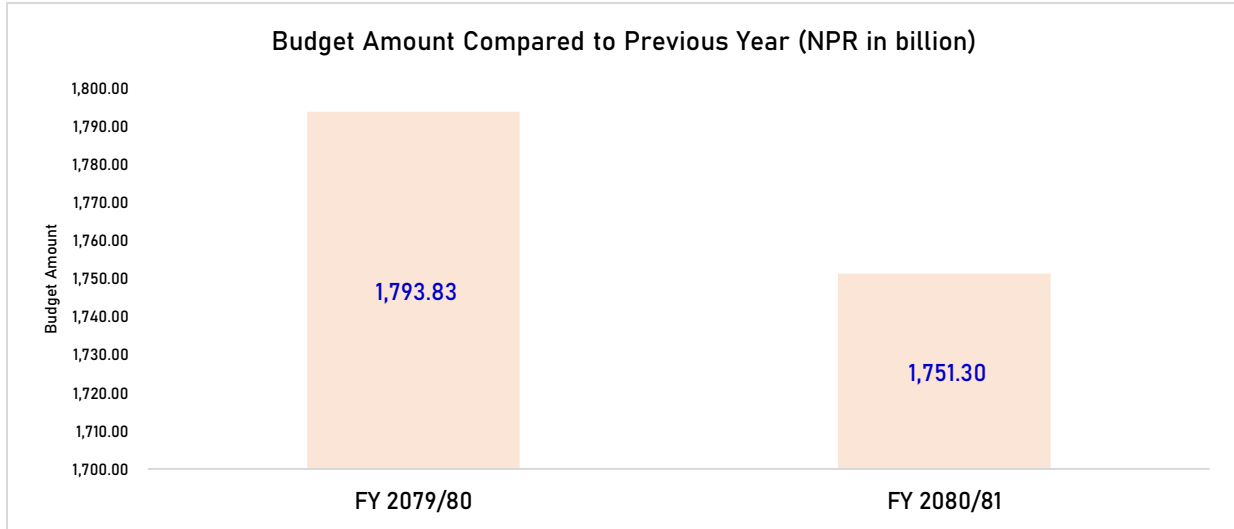
Allocation of Budget



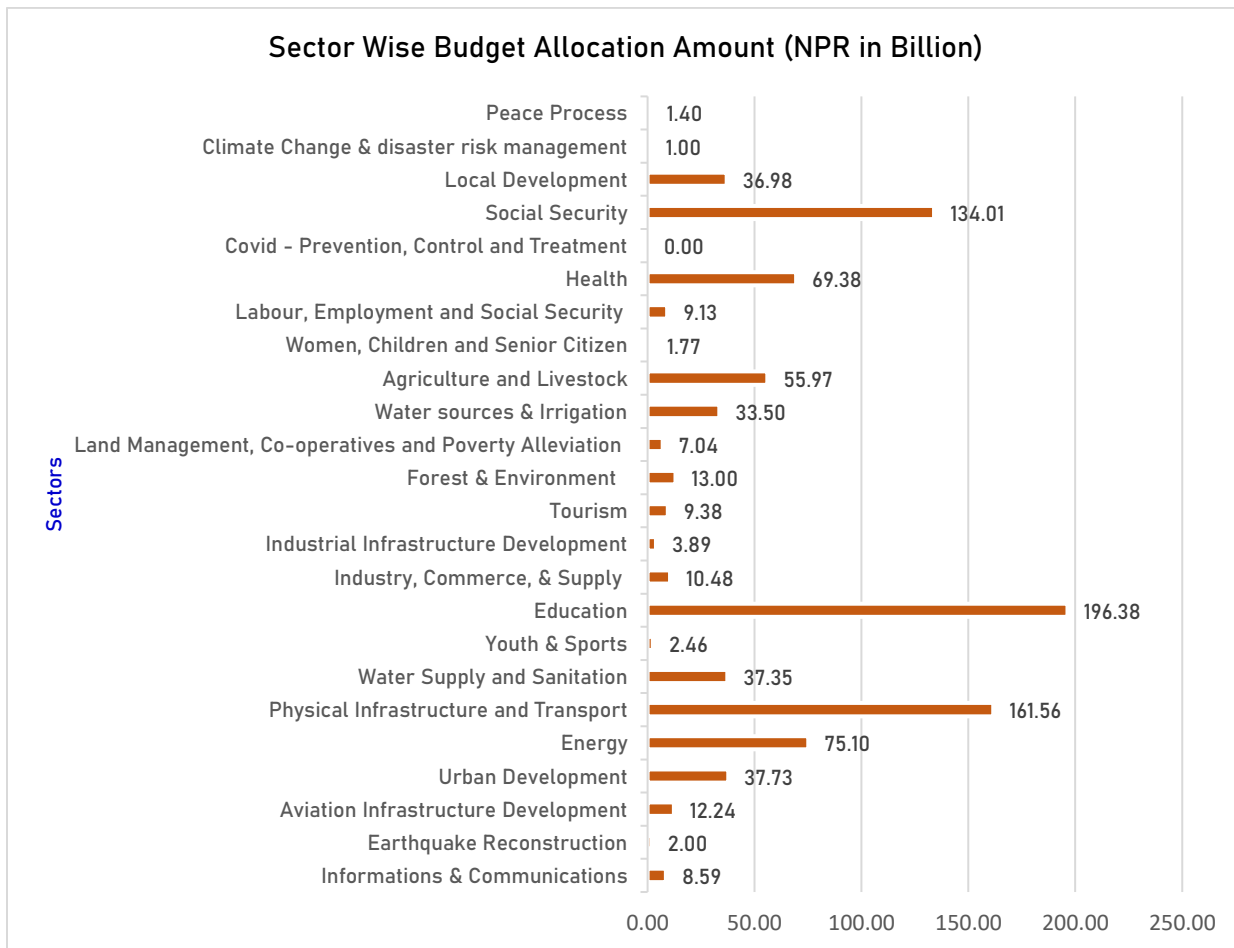
Source of Finance



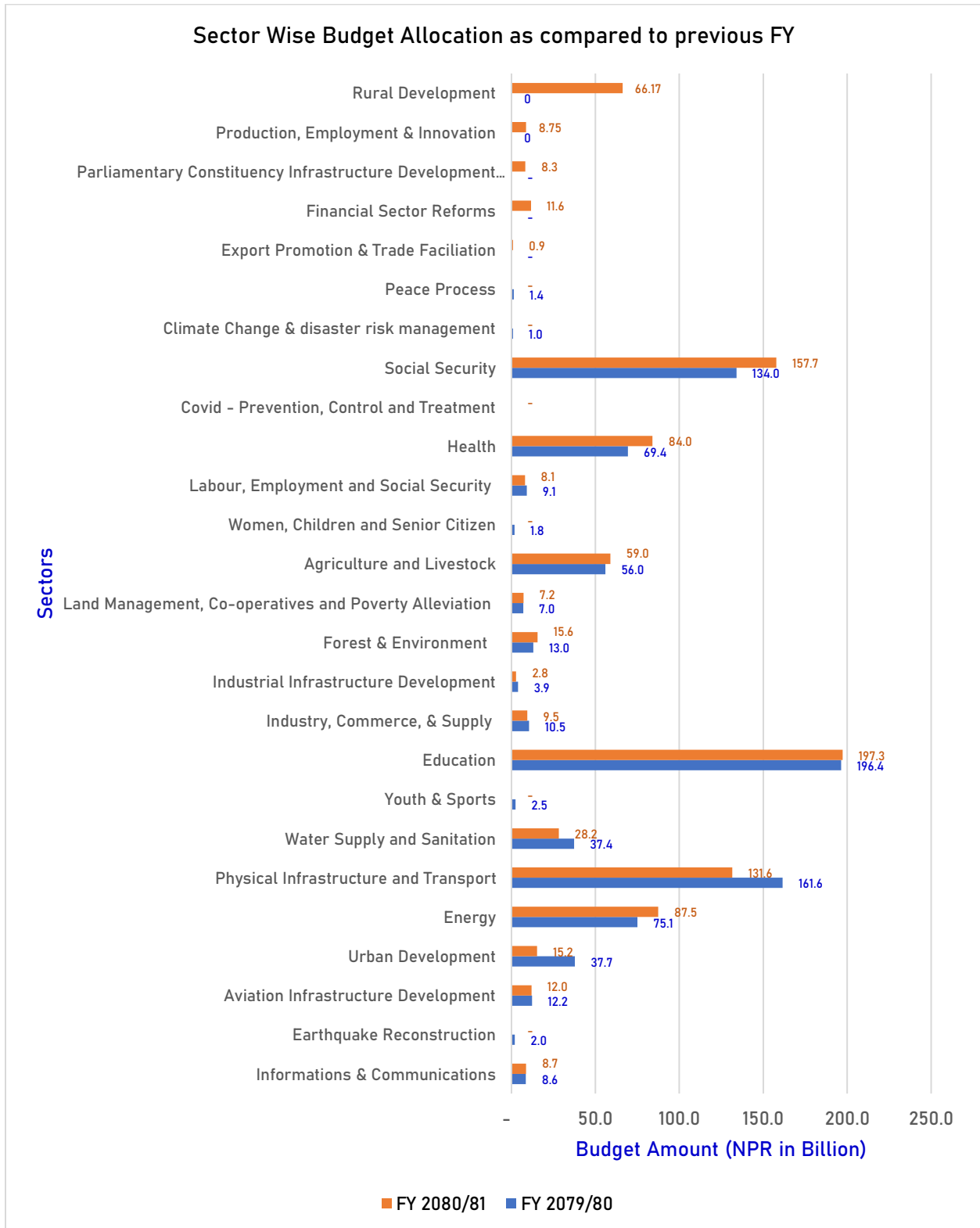
2. Budget Amount Comparison



3. Sector Wise Budget Allocation



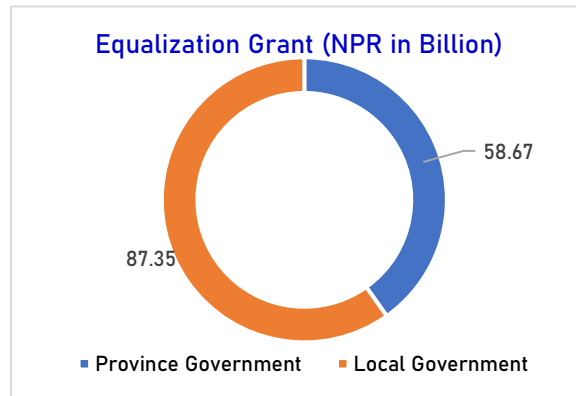
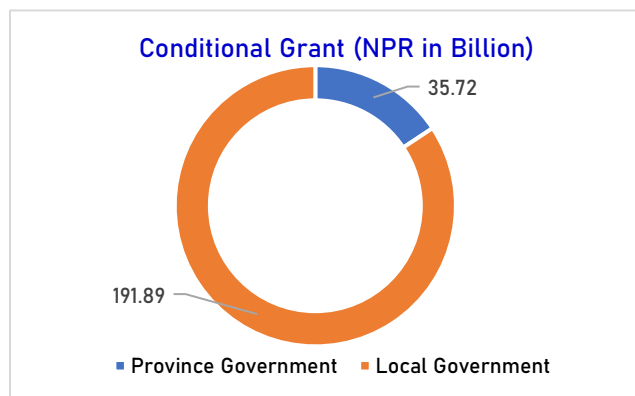
Sector wise Budget allocation as compared to previous Financial Year (NPR in billion)



4. Fiscal Transfer

NPR in Billion

Heading	Province Governments	Local Governments
Conditional Grant	35.72	191.89
Equalization Grant	58.67	87.35
Special Grant	4.46	8.73
Matching Grant	6.22	7.05
Total	105.07	295.02



5. Economic Growth Rate

- Expected Economic Growth Rate for FY 2080/81 is 2.16%

6. Objectives of Budget

- To achieve broad, sustainable and inclusive economic growth by making the economy dynamic.
- To ensure quality social development, security and justice.
- To raise the morale of the private sector by creating an investment-friendly environment and reducing poverty by creating income and employment opportunities.
- To maintain Macroeconomic stability.
- To facilitate federalism and maintain good governance.
- To Improve the effectiveness of public spending by reforming the budget system

7. Priority Areas

- Development of agriculture, energy and tourism sectors.
- Investment Promotion, Industrial Development and Trade Balance.
- Social Sector Development and Social Security.
- Construction of quality physical infrastructure.

- Promotion of digital and green economy
- Environmental Protection, Climate Change and Disaster Management.
- Human resource development and job creation.
- Financial sector reforms.
- Strengthening financial federalism and improving service delivery.
- Reforms in the public finance system.

8. Budget Highlights

- a. No registration fee or charge to be levied on registration of a new company and for increase the capital of a company. Minimum requirement of Authorized Capital to incorporate a new company to be made to NPR 100.
- b. Arrangement to be made to ensure that all types of revenue can be paid with QR codes.
- c. No raise in employees' salary; the recommendations of Salary Commission to be implemented gradually.
- d. 20 government agencies that are non-operational to be scrapped; public utilities to be operated in company model; strategic partners to be invited in problematic public utilities.
- e. NPR 1 billion for innovation, invention and research. A minimum of 1% of total Capital Budget to be allocated to promote innovation, invention and research.
- f. Feasibility study to be carried out regarding cultivation of marijuana for medicinal purpose.
- g. Land plotting halted for the last few years to be allowed
- h. A center to be established to facilitate the export of processed mineral water from the Himalayan region of Nepal branding it as "Water from the Himalayas"
- i. Arrangements to be made for the export of stones and gravel, without hampering the environment.
- j. The Civil Aviation Authority of Nepal (CAAN) to be unbundled to establish regulatory and service agencies
- k. Development of startup ecosystem. NPR 1.25 billion allocated to promote innovative and entrepreneurial startup.
- l. Service related to Registration of Industry, approval of investment to be provided by One Stop Service Center through electronic medium.
- m. Limit to be removed for foreign investment in Information Technology sector t.
- n. All types of incentives and additional allowances provided to government employees to be curtailed.
- o. National portal suitable to investors to be established with information related to investment sectors, opportunities, legal and policy management, encouragement policies, provisions relating to recovery of investment and its procedures.

- p. NPR 30 billion allocated to subsidize chemical fertilizers.
- q. Allocation of NPR 95 crore for agricultural insurance of more than 2 lakhs farmers.
- r. Mobilize private investment (domestic and foreign investment) in infrastructure projects. Legal arrangement regarding establishment of "Infrastructure Fund" will be made.
- s. To promote sugarcane farming, allocation of NPR 80 crore towards production and promotion of sugarcane farming.
- t. To attract youth manpower in agriculture and livestock business and develop entrepreneurship in collaboration with local level, NPR 1.20 billion allocated for establishment of youth startup grant of.
- u. Plantation of 3 crore plants in coordination with Province Governments.
- v. Simara Special Economic Zone to be brought in operation after completion of remaining work. Bhairahawa Special Economic Zone to be operated in its full capacity. Construction of Panchkhal Special Economic Zone to be completed.
- w. Pathlaiya, Simara, Gandak to Birgunj corridor to be developed as Bara-Parsa industrial corridor. An arrangement to be made for gradual relocation of liquor and tobacco industries to industrial corridors or industrial areas.
- x. 2023 A.D. - 2032 A.D. to be celebrated as Tourism Decade. Target to increase foreign tourists visiting Nepal in 2023 A.D. to 10 lakhs.
- y. To promote domestic tourism, inter province airlines services to be promoted.
- z. To celebrate Fiscal Year 2080/81 as Youth Entrepreneurship Promotion Year.
- aa. To implement digital Nepal framework. To increase access and use of Nagarik App. Establishment of Information Technology Information Park in Khumaltar, Lalitpur.
- bb. One local level one post office to be implemented. Other post office to be scrapped. Postal Saving Bank to be cancelled and such accounts to be transferred to A class Government Banks.
- cc. To extend the reach of financial services in urban settlements, small market centers, etc. financial transaction through new technologies such as online banking, mobile banking and electronic payment system to be promoted. Arrangement to be made for easy financing to small farmers, domestic and small entrepreneurs and start-up businessmen.
- dd. Restructuring of Government Banks.
- ee. To include the foreign employees who remit money through authorized medium in Social Security Fund.
- ff. To motivate insurance companies to operate branches in rural and underdeveloped areas. To conduct insurance literacy in collaboration with Nepal Insurance Authority and local government s in rural and underdeveloped areas.
- gg. To bring into operation the Commodities exchange market and SMEs Platform.
- hh. To bring "Nagarik Pension Yojana" among all the self-employed Nepalis in collaboration with Citizen Investment Trust.

- ii. The labeling of importer and distributors shall be made compulsory in the the packaging of imported goods after Shrawan 01, 2080.
- jj. Arrangements have been made for one time registration of mobile phone that have been used in Nepal till Jestha 15, 2080 but not registered with related authorities by payment of lump sum fee as prescribed.

9. Amendments in Tax

Indirect Tax

- a. Amendments in the list of goods/services exempted from value added tax shall be done in due course by abolishing excise duty on one third of the items that are subject to excise duty under self-release system.
- b. Frequency of filing VAT return shall be revised from every month to every four months for those taxpayers who are registered under value added tax and have annual turnover up to NPR 1 crore.
- c. Change in customs tariff of some of the raw materials to reduce the custom tariff of industrial raw materials imported by the industry by at least on level than that of finished goods.
- d. An arrangement shall be made to refund the VAT and Excise Duty paid on the purchase of raw materials by the industries that produce and export goods exempted from VAT and excise duty.
- e. 170 tax exempted goods/services under VAT and 340 tax exempted goods/services under Excise has been removed form the exemption list.
- f. In order to protect the domestic production of industrial goods in which country is self-sufficient, import duty on some goods has been increased. In addition to it, to promote the production of domestic industries, the agreement will not be made to exempt the import duties of goods that are sufficiently available in the country required for the projects agreements to be signed after the 1st of Shrawan, 2080.
Arrangements have been made to allow the domestic industry to sell such items to the project by giving exemptions from VAT and excise duty.
- g. For the protection and promotion of micro, domestic and small-scale industries, customs duty shall be levied at the rate of 1% only on the mills/machinery imported by such industries for their production purpose only.

Direct Tax

- a. Tax evasion through transfer pricing, tax base erosion, profit transfer and income division will be controlled.
- b. Income Tax rates has been increased to 39% for natural persons with an annual income exceeding NPR 50 lakhs for income exceeding 50 lakhs.

Tax Rebates

- a. 50% rebate on applicable tax rate has been provided to persons generating foreign currency by exporting services such as Business process outsourcing, software programming, cloud computing etc.
- b. Waiver has been provided to non-residents providing electronic services in Nepal in respect of the interest, fine and penalty leviable over VAT Payable till Jestha 15, 2080 if they file VAT Returns till Asadh 25, 2080.

Tax Administration

General

- a. A high-level committee will be formed to reform the existing tax system.
- b. In order to integrate and use the information of economic transactions, the interconnectivity between various institutional information system will be ensured and automated.
- c. In order to reduce the time and cost involved in international trade, Nepal National Single Door System will be extended to all related agencies and its sustainability will be ensured.
- d. In order to create favorable environment for domestic and foreign investment, adoption of investment friendly tax policy shall be made and to make revenue mobilization effective, the existing tax exemption facilities shall be reviewed based on their impact.
- e. Arrangement of providing tax clearance certificate with QR code on automated basis.
- f. The e-assessment system will be introduced for detailed tax assessment in line with the international practice.
- g. While taking no objection certificate to study abroad through an educational consultant and sending foreign currency through bank to a foreign university, arrangements will be made requiring applicant to mention the Permanent Account Number (PAN) of the relevant educational consultancy institution.
- h. For renewal of certificate of the person involved in any profession, the provision of mandatory submission of PAN and Tax Clearance Certificate to the relevant regulatory body will be implemented effectively.
- i. Effective implementation of requirement for all the government agencies of the federal, province and local government to obtain PAN and submit the details of withholding tax through electronic means, will be ensured. An automatic system of tax withholding and filing at the time of government payment will be developed and implemented.
- j. Integration between Integrated tax system operated by the Inland Revenue Department for tax administration, Asycuda system used by the Customs Department and transportation monitoring system used by the revenue investigation department shall be made by the end of Poush 2080 for exchange of information and effective control over revenue leakage.

Indirect Tax

- a. Arrangement shall be made for issuing the computerized invoices through central billing software for the taxpayers having annual transactions above NPR 25 Crores.
- b. In order to create an industrial and business environment in the country and to facilitate the trade, new Customs Act and Customs Tariff Act will be formulated and implemented in a manner that aspects regarding imposing customs duty, setting the basis for determining tariffs, fixing or changing customs duty rates is transparent, predictable and compatible with international best practices,
- c. The customs check pass system will be made simple and transparent by arranging for electronic submission of all types of documents to be submitted to Customs.
- d. In order to simplify the system of VAT refund to be received by diplomatic missions and make it simplified and effective, an automatic system of VAT refund to the bank account will be arranged through green channel.
- e. The customs check pass system will be made simple and transparent by arranging for electronic submission of all types of documents to be submitted to Customs.

10. General Amendments in Tax

Section 8– Education Service Fee

Particulars	Existing taxability	Revised Taxability
Education Service fee to be levied on Foreign Currency Exchange facility provided to the students going to abroad for studies	2%	3%

Section 21 – Luxury Fee (New Provision)

Particulars	Provision
Nature of Tax	Luxury Fee
Applicability	Applicable on following luxury goods and services consumed in Nepal; <ol style="list-style-type: none"> a. Services provided by 5 star and above star hotels and luxury resorts, b. Imported liquor, c. Gold or other precious metals with attached diamond, pearls, stone of value more than NPR 10 lakhs.
Rate of Luxury Fee	2% of Purchase Value
Duty to be levied by	Following persons shall charge the Luxury Fee: <ol style="list-style-type: none"> a. Five-star and above hotels and luxury resorts at the time of providing service by the b. At the customs point on import of liquor, c. At the time of sale of jewelry.
Due Date of Deposit of Luxury Fee and Filing the Return	Within 25 days of next month of receipt of luxury fee and should be informed to respective tax office along with the detail of the same.
Interest on Delay Deposit of Luxury Fee	15% per annum
Penalty on Delay Filing of Return	2.5%p.a. from the due date of submission
Fee on Non collection of luxury fee	25% of the amount to be collected as luxury fee
Tax Administration By	Inland Revenue Department

Section 22 – Foreign Tourism Fee (New Provision)

Particulars	Provision
Nature of Tax	Foreign Tourism Fee
Applicability	Applicable to Nepalese visiting foreign countries for tourism

Rate of Foreign Tourism Fee	5% of Payment
Duty to be levied by	The following person shall levy foreign tourism fee. a. Foreign tour package seller at the time of sale of tour package b. During the accounting of expenses incurred by the firm or the company while taking natural person associated with the firm/company on a foreign visit in connection with the business promotion.
Due Date of Deposit of Foreign Tourism Fee and Filing the Return	Within 25 days of next month of receipt of foreign tourism fee and should be informed to respective tax office along with the detail of the same.
Interest on Delay Deposit of Foreign Tourism Fee	15% per annum
Penalty on Delay Filing of Return	2.5%p.a. from the due date of submission
Fee on Non collection of Foreign Tourism Fee	25% of the amount to be collected as Foreign Tourism Fee
Tax Administration By	Inland Revenue Department

Section 23 – Foreign Employment Service Fee (New Provision)

Particulars	Provision
Nature of Tax	Foreign Employment Service Fee
Applicability	Person licensed to conduct foreign employment business shall deposit foreign employment service fee.
Rate of Foreign Employment Service Fee	1% from the amount received from the person going on foreign employment.
Due Date of Deposit of Foreign Tourism Fee and Filing the Return	Within 25 days of next month of receipt of foreign employment service fee and should be informed to respective tax office along with the detail of the same.
Intertest on Delay Deposit of Foreign Tourism Duty	15% per annum
Tax Administration By	Inland Revenue Department
Utilization of Foreign Employment Service Dee	For the benefit of those going for foreign employment

Section 24 – Special Provision Relating to Registration of Mobile Phone (New Provision)

Particulars	Charge
Applicability	Cellular mobile phones that are in use till 15 Jetha, 2080 but could not be registered in Mobile Device Management System (MDMS) may be registered along with its IMEI number
Timeline for Registration	Within Ashadh 2080
Registered By	Users of Cellular mobile phones
Exception to the Provision	Nepalese citizen on foreign employment after obtaining labor permit and has stayed for more than 6 months returned from the foreign country submits the proof of such, Nepal Telecommunication Authority shall make arrangement to register his cellular mobile phone for free.
Deposit Account	Revenue Account as provided by Ministry of Finance
Registration Authority	Nepal Telecommunication Authority upon submission of the evidence of payment of prescribed charges
Applicable Charges	
<i>iPhone or phone with price of NPR 1 lakh or more</i>	<i>NPR 10,000 per phone</i>
<i>Other Smart Phone</i>	<i>NPR 3,000 per smart phone</i>
<i>Other than Smart Phone</i>	<i>NPR 200 per mobile phone</i>

Section 25 – Special Provision Relating to Waiver of Arrear Tax (New Provision)

Particulars	Charge
Applicability	Tax Assessment of up to FY 2063/64 assessed till Ashadh 2065 which has not been collected
Waived Amount	Due up to NPR 50,000 per record and interest on same

Section 26 – Special Provision Relating to Waiver of Interest and Fee on applicable tax on issuance of Bonus Shares on account of premium amount collected on Further Public Offering of shares (New Provision)

Particulars	Charge
Applicability	Issuance of Bonus Shares on account of premium amount collected from on Further Public Offering of Shares till FY 2078/79

Condition for availing the waiver benefit	Deposit of applicable tax on dividend distribution (i.e., through issuance of bonus shares)
Due Date for Deposit to avail the waiver benefit	End of Mangsir 2080
Waiver	Applicable Fees and Interest on account of delay deposit of the applicable dividend tax

Section 27 – Special Provision Relating to Waiver of Interest and Fees on Bargain Purchase Gain on Merger or Acquisition (New Provision)

Particulars	Charge
Applicability	Entities having bargain purchase gain on merger or acquisition, however not shown in total income for income tax purpose till FY 2078/79
Condition for availing the waiver benefit	Deposit of applicable tax on bargain purchase gain (on merger and acquisition of entities)
Due Date for Deposit to avail the waiver benefit	End of Mangsir 2080
Waiver	Applicable Fees and Interest on account of delay deposit of the applicable tax on bargain purchase gain

Section 28 – Special Provision Relating to Tax Rebate to Media House Business (New Provision)

Particulars	Charge
Applicability	Income earned as per the objective by entities engaged in media house business
Applicable FY	FY 2079/80
Tax Rebate	25% rebate on applicable tax

Section 29 – Special Provision Relating to Tax Exemption in Business Transaction of Securities, land or Land & Building (New Provision)

Particulars	Charge
Applicability	To natural person who is engaged in transactions of securities; land or land & building as regular business and has not paid applicable tax and not filed Income Tax Return
Condition for Exemption	50% of Applicable tax related to FY 2076/77 to FY 2078/79 should be deposited and income tax return should be filed

Due Date for Tax Deposit	Chaitra end 2080
Exemption Amount	Applicable tax, fees and interest of FYs earlier than of FY 2076/77 50% of applicable tax related to FY 2076/77 to FY 2078/79 and entire interest and fees applicable on such income tax

Section 30 – Special Provision Relating to Tax Exemption to Foreign Employment or Educational Consulting Service Business (New Provision)

Particulars	Charge
Applicability	Person engaged in service business of foreign employment or education consulting service who has not declared actual income earned from Nepal or foreign countries or has not deposited actual applicable tax in earlier FYs.
Condition for Special Rebate	Deposit the applicable tax on declared income
Due Date for Deposit of Tax	Chaitra end 2080
Exempt Amount	Applicable interest and fees on such income tax

Section 31 – Special Provision Relating to Exemption on VAT to Eye Hospital (New Provision)

Particulars	Charge
Applicability	Eye hospital registered under VAT or not registered under VAT but engaged in providing services subject to VAT which has not collected/ deposited VAT
Condition for Exemption	Deposit the 5% of transaction amount for the period of FY 2076/77 till Jestha 14 2080
Due Date for Deposit of VAT Liability	Ashwin end 2080
Exemption Amount	Remaining VAT liability Applicable interest; fees and penalty on such VAT liability of all FYs.

Same exemption is applicable to those hospitals whose cases have been pending under administrative review or under any judicial bodies (such cases should be withdrawn for availing the facility of rebate)

Section 32 – Special Provision Relating to exemption on VAT to person engaged in transactions of Semolina (New Provision)

Particulars	Charge
Applicability	Person engaged in manufacturing or sale/distribution of Semolina (Suji)
Condition for Exemption	Deposit the 5% of transaction amount for the period of FY 2071/72 till Jetha 14 2080
Due Date for Deposit of VAT Liability	Ashwin end 2080
Exemption Amount	Remaining VAT liability Applicable interest; fees and penalty on such VAT liability.
<i>Same exemption is applicable to those persons whose cases have been pending under administrative review or under any judicial bodies (such cases should be withdrawn for availing the facility of rebate)</i>	

Section 33 – Special Provision on waiver of fees, interest and additional fee to Non-Resident Person (New Provision)

Particulars	Charge
Applicability	Non-Resident Person providing electronic services with annual turnover of more than NPR 20 lakhs
Condition for Special Rebate	Deposit VAT liability for the period till Jetha end 2080 and obtain Permanent Account Number
Due Date for Deposit of VAT Liability	Ashadh 25, 2080
Waiver	Applicable interest; fees and additional fees on such VAT liability.
<i>Same r waiver is applicable to those persons who have already obtained PAN from IRD.</i>	

Section 34 – Special Provision on waiver of VAT to person engaged in hire purchase transactions (New Provision)

Particulars	Charge
Applicability	Person engaged in hire purchase transactions
Condition for Waiver	Deposit 2% of transactions for the period of FY 2074/75 to FY 2077/78
Due Date for Deposit of VAT Liability	Mangsir end 2080
Waiver	Remaining VAT liability

	Applicable interest; fees and penalty on such VAT liability of all FYs.
<i>The same waiver is applicable to those persons whose cases have been pending under administrative review or under any judicial bodies (such cases should be withdrawn for availing the facility of rebate).</i>	

Section 35 – Special Provision on waiver of VAT on Grants received by NGO (New Provision)

Particulars	Charge
Applicability	Non-Government Organisation (NGO) registered under Organisation Registration Act, 2034 who has been assessed with VAT liability in respect of grant received from INGOs or donor agencies, who cases have been pending under administrative review or under any judicial bodies
Condition for Waiver	Such cases should be withdrawn for availing the facility of rebate. An application should be filed with respective Taxpayer Service Office
Due Date	Cases should be withdrawn, and application should be filed within Mangsir end 2080
Waiver	Assessed VAT liability. Additional fees, interest and penalty applicable in VAT liability

Section 36 – Special Provision related to the exemption of arrears of VAT to person engaged in construction business (New Provision)

Particulars	Charge
Applicability	Person engaged in construction business and registered under VAT Act, 1996 and has not paid VAT liability and not filed respective VAT returns
Condition for Exemption	Deposit of applicable VAT and 50% of interest thereon
Due Date for Deposit of VAT Liability	Poush end 2080
Exemption Amount	Penalty, additional fee and remaining interest on VAT liability leviable as per VAT Act, 1996
Person who has filed VAT returns till Chaitra end 2079 but has not deposited the VAT liability shall also be eligible for the exemption on interest and additional fee, provided VAT liability and 50% of interest is paid within Poush end 2080.	

Section 37 – Special Provision related to waiver of arrears of VAT to person engaged in transportation service business (New Provision)

Particulars	Charge
Applicability	Person engaged in transportation service business which has not been registered under VAT
Condition for Waiver	Deposit 5% of transactions subject to VAT in respect of the period when transaction was subject to VAT
Due Date for deposit of VAT Liability	Pouch end 2080
Waiver	Remaining VAT liability Applicable interest; fees and penalty on such VAT liability.

The same waiver is applicable to those persons whose cases have been pending under administrative review or under any judicial bodies (such cases should be withdrawn for availing the facility of rebate).

Section 38 – Special Provision related to exemption to herbal based industries that come under the scope of VAT (New Provision)

Particulars	Charge
Applicability	Person engaged in herbal based industries who has either been registered under VAT or not and has not been collecting/depositing applicable VAT sine FY 2071/72
Condition for Exemption	Registration under VAT Deposit 5% of transaction amount from FY 2071/72 to 14 Jestha 2080
Due Date for Deposit of VAT Liability	Pouch end 2080
Exemption Amount	Remaining VAT liability Applicable additional fee, interest; and penalty on such VAT liability.

The exemption is applicable to those persons whose cases have been pending under administrative review or under any judicial bodies (such cases should be withdrawn for availing the facility of rebate).

Section 39 – Special Provision of exemption of excise duty to industries manufacturing milk based beverages (New Provision)

Particulars	Charge
Applicability	Industries with or without excise license with self-release system having the liability of determining and collecting excise duty
Condition for Exemption	Registration under Excise Duty if not already registered. Deposit of Excise Duty for transactions up to Chaitra end 2080 Filing of Return of Excise Duty
Due Date for Deposit of Excise Duty	Ashwin end 2080
Exemption Amount	Applicable penalty and late fees prescribed as per Excise Act, 2002.

The same exemption is applicable to those persons whose tax has been assessed or whose cases have been pending under administrative review or under any judicial bodies (such cases should be withdrawn for availing the facility of rebate).

11. Detail of Amendments in VAT Act, 1996

11.1 Section 8 – Assessment and Recovery of VAT

Section	Existing Provision	Revised Provision
*8 (2A)	No Provision	A person whether registered or unregistered hires a transport vehicle or receives transport services from an unregistered person shall pay VAT in the taxable value at the time of receipt of service or at the time of payment whichever is earlier.
Input tax credit in respect of such VAT paid shall be allowed as per Section 17 (5B) of VAT Act, 1996.		

11.2 Section 25 – Tax may be refunded

Section	Existing Provision	Revised Provision
25 (1B)	When a consumer purchases good or services and makes payment through electronic means, 10% of the VAT paid will be refunded to the consumer's bank account in the form of cash incentives according to the procedure prescribed by the department.	When a consumer purchases specific goods or services as determined by the Inland Revenue Department by publishing the notice and makes payment through electronic means, 10% of the VAT paid will be refunded to the consumer's bank account in the form of cash incentives according to the procedure prescribed by the department.

11.3 Section 29 – Penalties

Section	Existing Provision	Revised Provision
29 (1E)	No Provision	If any person is found to have received ineligible refund of VAT by electronic means as per Sec 2(a) (A1), and (A2), tax officers may impose a fine of 25% of such refund amount.

Changes in Rates of VAT is presented in Annex - I

12. Detail of Amendments in Income Tax Act, 2002

12.1 Section 2 (at1) – Definition of Adjustable Taxable Income

Section	Existing Provision	
2 (at1)	Adjustable Taxable Income means the taxable income of any person for any income year calculated without reducing any amount under Section 12 or without any deduction under Section 14(2), Section 17 or 18	Adjustable Taxable Income means the taxable income of any person for any income year calculated without reducing any amount under Section 12, Sec 12A, Sec 12B, Sec 12C or without any deduction under Section 14(2), Section 17 or 18

Note: Thus, at the time of calculating adjustable taxable income, deduction shall not be made in respect of expenses on heritage protection and sports development (12A); expenses contributed to Prime Minister's Disaster Relief Fund and Reconstruction Fund established by Government of Nepal (12B) and seed capital provided to start up business 12(C).

12.2 Section 4A – Calculation of Tax and Rate of Tax (Presumptive Tax)

Following is the rate of tax applicable to following resident natural person having annual turnover of more than **NPR 3 million but less than NPR 10 million and up to NPR 10 million** i.e., taxpayer mentioned in Section 4A of Income Tax Act, 2002:

Particulars	Rates – FY 2080/81	Existing Tax Rebate	Revised Tax Rebate
Resident Natural Person conducting transaction of:			
1. Gas, Cigarette by adding commission or price upto 3%	0.25% of turnover	50% rebate in applicable tax liability [For FY 2079/80]	No Tax Rebate in FY 2080/81
2. Other than business mentioned in (a) above	0.75% of turnover		
3. Service Business	2% on transaction amount		

This includes the resident natural person meeting the following criteria:

- Annual turnover of more than NPR 3 million ~~but less than NPR 10 million~~ and **up to NPR 10 million** and annual taxable income up to NPR 1,000,000
- Having only business income sourced in Nepal in that fiscal year.
- Income does not include income from consultancy and expert service provided by natural person including doctor, engineer, auditor, lawyers, sportsman, artist and consultant

Note: Previously the limit of annual turnover was less than NPR 10 million, however, limit has been amended to make it up to NPR 10 million. Also, rebate in applicable tax rate provided in previous FY has been removed this FY.

12.3 Section 10 – Exemptible Amounts

Section	Existing Provision	
10 (m)	Tax shall be exempted on income earned by educational institutions having memorandum of understanding with the Government of Nepal or the relevant body of the Government of Nepal for not making profit or not distributing profit in accordance with its objective.	Tax shall be exempted on income earned by educational institutions having memorandum of understanding with the Government of Nepal or the relevant body of the Government of Nepal for not making profit or not distributing profit in accordance with its objective.

Note: Income shall not be exempted to those educational institutions who has an agreement with relevant body of Government of Nepal. Thus, tax exemption shall be available to income of those education institutions who has agreement/MOU with only Government of Nepal provided other conditions prescribed in Section 10 (m) of Income Tax Act, 2002 are fulfilled/met.

12.4 Section 11 – Business Exemptions and Benefits

Section 11 (1): Tax Rebate in Agricultural Income

Existing Provision	
100% Rebate on Applicable Tax Amount	50% Rebate on Applicable Tax Amount
Income derived from agriculture business, vegetable dehydration business and cold storage business by registered firm, company, partnerships, and organized institutions.	Income derived from agriculture business, vegetable dehydration business and cold storage business by registered firm, company, partnerships, and organized institutions

Section 11 (2B): Tax Exemption to Special Industry

Existing Provision													
Following exemption shall be available to special industries fully operated throughout the year:	Following exemption shall be available to special industries fully operated throughout the year:												
<table border="1"> <thead> <tr> <th>Person</th> <th>Tax Rebate</th> </tr> </thead> <tbody> <tr> <td>Resident Natural Person (If he/she falls under Tax Slab of 30%)</td> <td>1/3rd on Applicable Tax</td> </tr> <tr> <td>Entity</td> <td>20% of Applicable Tax</td> </tr> </tbody> </table>	Person	Tax Rebate	Resident Natural Person (If he/she falls under Tax Slab of 30%)	1/3rd on Applicable Tax	Entity	20% of Applicable Tax	<table border="1"> <thead> <tr> <th>Person</th> <th>Tax Rebate</th> </tr> </thead> <tbody> <tr> <td>Resident Natural Person (If he/she falls under Tax Slab of 30%)</td> <td>1/3rd on Applicable Tax</td> </tr> <tr> <td>Entity</td> <td>20% of Applicable Tax</td> </tr> </tbody> </table>	Person	Tax Rebate	Resident Natural Person (If he/she falls under Tax Slab of 30%)	1/3rd on Applicable Tax	Entity	20% of Applicable Tax
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Entity	20% of Applicable Tax												

~~Above person is eligible to avail any other tax concession mentioned under Section 11 of Income Tax Act, 2002~~

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Note: As provision of eligibility to avail dual tax exemption under Sec 11 is removed from 11 (2B) (c), it may be understood that special industries fully operated throughout the year may avail the tax exemption under Sec 11 (2B) only, however, amendment has been in Sec 11 (5) of Income Tax Act, 2002 where "in addition to the facilities under Section 11 (2B)" has been added in Sec 11 (5) where it specifies: "In relation to same income, a person who can get more than one exemption according to this section"

will get only one exemption of his choice.” Thus, even the provision is removed in Section 11 (2B), benefit of dual exemption can be taken by special industries fully operated throughout the year like in previous FYs.

Section 11 (3D): Tax Exemption to Hydropower Companies

Existing Provision	Revised Provision
<p>Tax Exemption: 100% exemption for first ten years from the date of commercial operation of electricity and 50% exemption for next five years thereafter</p> <p>Applicable to: Person or entity having license to generate, transmit or distribute electricity provided if commercial operation starts <i>within 2083 Chaitra end</i>. Such facility shall also be provided to electricity produced from solar, bio or wind energy.</p> <p>However, in the case of reservoirs and semi-reservoir hydropower projects of more than <i>40 MW</i> of which financial closure is completed within <i>Chaitra 2085</i>, 100% percent income tax exemption will be given for the first 15 years and 50% tax exemption for the next 6 years.</p>	<p>Tax Exemption: 100% exemption for first ten years from the date of commercial operation of electricity and 50% exemption for next five years thereafter</p> <p>Applicable to: Person or entity having license to generate, transmit or distribute electricity provided if commercial operation starts <i>within 2084 Chaitra end</i>. Such facility shall also be provided to electricity produced from solar, bio or wind energy.</p> <p>However, in the case of reservoirs and semi-reservoir hydropower projects of more than <i>40 MW</i> of which financial closure is completed within <i>Chaitra 2085 and cascade hydroelectric projects that are operated in tandem with those projects</i> , 100% percent income tax exemption will be given for the first 15 years and 50% tax exemption for the next 6 years.</p>

Section 11 (3E): Tax Exemption in Export based income

Existing Provision	Revised Provision																														
<p>Following Tax Rebate shall be available for income generated from export:</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Person</th> <th>Tax Rebate</th> </tr> </thead> <tbody> <tr> <td>a</td> <td>Resident Natural Person (If he/she falls under Tax Slab of 20%)</td> <td>25% of Applicable Tax</td> </tr> <tr> <td>b</td> <td>Resident Natural Person (If he/she falls under Tax Slab of 30%)</td> <td>50% of Applicable Tax</td> </tr> <tr> <td>c</td> <td>Entity</td> <td>20% of Applicable Tax</td> </tr> <tr> <td>d</td> <td>Manufacturing Industries for Income generated from Export of Goods</td> <td>Additional 25% rebate on Tax amount after</td> </tr> </tbody> </table>	SN	Person	Tax Rebate	a	Resident Natural Person (If he/she falls under Tax Slab of 20%)	25% of Applicable Tax	b	Resident Natural Person (If he/she falls under Tax Slab of 30%)	50% of Applicable Tax	c	Entity	20% of Applicable Tax	d	Manufacturing Industries for Income generated from Export of Goods	Additional 25% rebate on Tax amount after	<p>Following Tax Rebate shall be available for income generated from export:</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Person</th> <th>Tax Rebate</th> </tr> </thead> <tbody> <tr> <td>a</td> <td>Resident Natural Person (If he/she falls under Tax Slab of 20%)</td> <td>25% of Applicable Tax</td> </tr> <tr> <td>b</td> <td>Resident Natural Person (If he/she falls under Tax Slab of 30%)</td> <td>50% of Applicable Tax</td> </tr> <tr> <td>c</td> <td>Entity</td> <td>20% of Applicable Tax</td> </tr> <tr> <td>d</td> <td>Manufacturing Industries for</td> <td>Additional 25% rebate on Tax amount after</td> </tr> </tbody> </table>	SN	Person	Tax Rebate	a	Resident Natural Person (If he/she falls under Tax Slab of 20%)	25% of Applicable Tax	b	Resident Natural Person (If he/she falls under Tax Slab of 30%)	50% of Applicable Tax	c	Entity	20% of Applicable Tax	d	Manufacturing Industries for	Additional 25% rebate on Tax amount after
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d	Manufacturing Industries for	Additional 25% rebate on Tax amount after																													

	availing rebate as per clause (a) or (b)	Income generated from Export of Goods	availing rebate as per clause (a) or (b)
d		50% on applicable tax shall be exempted till FY 2084/85 to person earning foreign currency by providing following information technology-based services to the extent of receipt of foreign currency: <ul style="list-style-type: none"> • Business Process Outsourcing • Software Programming • Cloud Computing Thus, Applicable Tax Rate = 12.5% (50% of 25%)	

Note: Additional 25% rebate on income generated from export of goods to manufacturing industries has been removed, thus, 20% (25% - 20% of 25%) is applicable tax rate for the mentioned industry.

In addition to it, in FY 2079/80, 1% was applicable rate of tax to resident person earning foreign currency by providing following information technology-based services in FY 2078/79 to the extent of receipt of foreign currency:

- Business Process Outsourcing
- Software Programming
- Cloud Computing

12.5 Section 22 – Method of Tax Accounting

Section 22 (2): Method of Tax Accounting – In case of Employment

Existing Provision	Revised Provision
An individual shall, while computing the income to be earned from his employment and investment, maintain accounts on the cash basis, for purposes of tax.	An individual shall, while computing the income to be earned from his employment and investment, maintain accounts on the cash basis, for purposes of tax. However, in case a natural person receives lumpsum payment of employment income related to past income years after decision of the case filed in the court, such income shall be accounted, for tax purpose, on accrual basis in the relevant Income Year.

12.6 Section 88 – Withholding Tax

Section	Particulars	Rate – FY 2079/80	Rate – FY 2080/81
88 (1) (8)	Payment of Rent on Transportation Services	2.5%	2.5%
	Exception – Introduced in FY 2080/81		1.5%
	Payment of Rent on Transportation Vehicles / Payment of Transportation Services to VAT Registered Person		

88 (1) (9A)	Payment of Interest on loans taken from Foreign Banks or other foreign financial institutions in foreign currency by Reservoir and Semi- Reservoir based hydroelectricity projects of more than 200 MWs for which financial closure will be completed by end Chaitra 2082	Previously WHT not applicable as per Sec 88 (4) (B2) which is now removed	5%
88 (3)	Nature of Payment: Payment of interest/in form of interest on account of deposits, bonds, debentures, government bonds, which is sourced in Nepal and is not related to business. Payer: A resident bank, financial institution, cooperative or any other body issuing bonds or company enlisted under the prevailing law Payee: Natural Person	5%	6% (1% increase in WHT rate)

12.7 Section 95A – Collection of Advance Tax

Section	Particulars	Rate – FY 2079/80	Rate – FY 2080/81
95A (6B)	Advance tax to be collected by Concerned Banks, Financial Institutions and Money Transfer on payment of foreign currency received by natural resident person <u>on account of providing software or similar electronic service outside Nepal (not through business operations)</u>	1%	5%
95A (6C)	Advance tax to be collected by Concerned Banks, Financial Institutions and Money Transfer on payment of foreign currency received by natural resident person <u>on account of providing consultancy services outside Nepal (not through business operations)</u>	1%	5%
95A (6D)	Advance tax to be collected by Concerned Banks, Financial Institutions and Money Transfer on payment of foreign currency received by natural resident person <u>on account of uploading audio- visual material in social network (not through business operations)</u>	1%	5%
95A (6E)	Advance tax to be collected by Resident E-Commerce Operators <u>on payment to person on account of sale of goods, services,</u>	NA	1% (New Provision)

	goods and services provided through its platform.		
95A (7)	<p>Advance tax to be collected by Customs Department on import of following categories of goods:</p> <p>Group 1/3/6/7/8 of Customs Tariff: Cattle, Buffaloes, Camels, Goats, Sheep, Live, Fresh and Frozen Fish, Fresh Flowers, Fresh Vegetables, Potatoes, Onion, Dry Vegetables, Garlic, Baby Corn</p> <p>Group 2/4/10/11/12/14 of Customs Tariff: Meat, Milk Products, Eggs, Honey, Millets, Phapar, Junelo, Rice, Kanika, Flour, Herbs, Sugarcane, Vegetable Products</p> <p>However, goods on which VAT is applicable – rate of advance tax</p>	<p>5%</p> <p>2.5%</p>	<p>5%</p> <p>2.5%</p> <p>1.5% (New Provision)</p>

12.8 Amendments in Annexures of Income Tax Act, 2002

Annexure 1 (1) : Taxable Income of a Natural Person

Clause 1 (1): Taxable Income of a Natural Person

Fiscal Year 2079/80 (If Assessed as Single)	
Income Slab	Rate of Tax
First Rs. 500,000	1%
Next Rs. 200,000	10%
Next 300,000	20%
Above 10,00,000	30%
If the taxable income is above Rs 2,000,000	20% additional tax on the tax amount calculated under 30% slab above (applicable only in the income above 2,000,000)

Fiscal Year 2080/81 (If Assessed as Single)	
Income Slab	Rate of Tax
First Rs. 500,000	1%
Next Rs. 200,000	10%
Next 300,000	20%
Above 10,00,000	30%
If the taxable income is above Rs 2,000,000	20% additional tax on the tax amount calculated under 30% slab above (applicable only in the income above 2,000,000)
If the taxable income is above Rs 5,000,000	30% additional tax on the tax amount calculated under 30% slab above (applicable only in the income above 5,000,000)

Note: 39% is the maximum rate of employment tax for taxable income for more than NPR 50 Lakhs introduced for FY 2080/81

Clause 1 (2): Taxable Income of a Natural Person

Fiscal Year 2079/80 (If Assessed as Couple)	
Income Slab	Rate of Tax
First Rs. 600,000	1%
Next Rs. 200,000	10%
Next 300,000	20%
Above 11,00,000	30%
If the taxable income is above Rs 2,000,000	20% additional tax on the tax amount calculated under 30% slab above (applicable only in the income above 2,000,000)

Fiscal Year 2079/80 (If Assessed as Couple)	
Income Slab	Rate of Tax
First Rs. 600,000	1%
Next Rs. 200,000	10%
Next 300,000	20%
Above 11,00,000	30%
If the taxable income is above Rs 2,000,000	20% additional tax on the tax amount calculated under 30% slab above (applicable only in the income above 2,000,000)
If the taxable income is above Rs 5,000,000	30% additional tax on the tax amount calculated under 30% slab above (applicable only in the income above 5,000,000)

Note: 39% is the maximum rate of employment tax for taxable income for more than NPR 50 Lakhs introduced for FY 2080/81

Clause 4A: Taxable Income of a Natural Person

Particulars	Existing Tax Rate	Revised Tax Rate
Rate of Tax	1% of Total Income	5% of Total Income
Applicable to	Resident Natural person generating income only through transactions mentioned in Section 95A (6B), (6C) and (6D) of Income Tax Act, 2002	

Note:

- Income mentioned in Sec 95A (6B): Income generated in foreign currency by Resident Natural Person by providing software or similar electronic service outside Nepal (not through business operations)
- Income mentioned in Sec 95A (6C): Income generated in foreign currency by Resident Natural Person by providing consultancy services outside Nepal (not through business operations).
- Income mentioned in Sec 95A (6D): Income generated in foreign currency by Resident Natural Person by uploading audio/video materials on social media (not through business operations).

Clause 1 (13): Taxable Income of a Natural Person

S.No.	Particulars	Existing Tax Rate	Revised Tax Rate
1	Car, Jeep, Van and Microbus		
a.	Upto 1300 cc	NPR 4,000	NPR 5,500
b.	1301 cc to 2000 cc	NPR 4,500	NPR 6,000

c.	2001 cc to 2900 cc	NPR 5,000	NPR 6,500
d.	2901 cc to 4000 cc	NPR 6,000	NPR 8,000
	Above 4001 cc	NPR 7,000	NPR 9,000
2	Mini-bus, Mini-Truck, Water Tanker	NPR 6,000	NPR 8,000
3	Mini Tipper	NPR 7,000	NPR 9,000
4	Truck, Bus	NPR 8,000	NPR 10,500
5	Dozer, Excavator, Loader, Roller, Crane like Machinery Equipment	NPR 12,000	NPR 15,500
6	Oil Tanker, Gas Bullet, Tipper:	NPR 12,000	NPR 15,500
7	Tractor	NPR 2,000	NPR 2,500
8	Power Tiller	NPR 1,500	NPR 2,000
9	Auto Rickshaw, Three Wheeler, Tempo	NPR 2,000	NPR 2,500
10	Electronic Vehicles		
a.	Up to 50 KW		NPR 3,000
b.	50 KW to 125 KW		NPR 4,000
c.	125 KW to 200 KW		NPR 6,000
d.	Above 200 KW		NPR 7,500

Annexure 1 (2): Taxable Income of an Entity

Clause 2 (2): Taxable Income of an entity

“Entities engaged in financial transactions” shall be taxable at the rate **30%**. (*“Entities engaged in financial transactions” has been added in FY 2080/81*)

Clause 2 (3): Applicable Tax Rates in case of Co-operatives

Particulars	Existing Provision	Revised Provision
Tax rate for the Co-Operatives		
a. If being operated in a Municipality,	5%	5%
b. If being operated in a Sub-metropolitan city,	7%	7%
c. If being operated in a Metropolitan city,	10%	10%
However, Co-operatives engaged in Deposit and Lending Transactions, following tax rates are applicable.		
d. If being operated in a Municipality,	5%	10%
e. If being operated in a Sub-metropolitan city,	7%	15%
f. If being operated in a Metropolitan city,	10%	20%

13. Detail of Amendments in Excise Act, 2002

13.1 Section 3B: No Levy of Excise Duty

No excise duty shall be levied in the following circumstances on any goods or service subject to excise duty:

- if exported from Nepal or goods except liquor or cigarette sold to a licensed tax-free shop (bonded warehouse and duty-free shop)
- if cigarette or liquor is sold by a licensed bonded warehouse to a person or body enjoying diplomatic and tariff facility upon recommendation of the Ministry of Foreign Affairs, Government of Nepal

Provided that,

- Nothing shall bar the sale and distribution of goods by a bonded warehouse other than cigarette and liquor, without levying excise duty.
- When importing goods **and on purchase of goods manufactured in Nepal** subject to excise duty by a bonded warehouse, amount equal to the excise duty leviable on such goods shall be furnished in the form of cash deposit or bank guarantee.

13.2 Section 8: License to be obtained

No one shall manufacture, **export**, import, sell or store goods subject to excise duty or provide services subject to excise duty to any other person, without obtaining a license in accordance with this Act.

13.3 Section 9: Provisions relating to License.

No one shall produce, **export**, import, sell or store goods subject to excise duty or provide services subject to excise duty without obtaining a license in accordance Excise Act, 2002

Changes in Rates of Excise Duty is presented in Annex - II

14. Detail of Amendments in Custom Act, 2007

14.1 Section 13: Basis of Determination of Customs Value of Goods to be imported.

Existing Provision	Revised Provision
<p>If the value declared by the importer is less than the customs value determined by the customs officer,</p> <p>the custom officer shall collect additional 50% custom duty on such difference and provide clearance of the good.</p>	<p>If the value declared by the importer is less than the customs value determined by the customs officer,</p> <p>the custom officer shall collect</p> <ul style="list-style-type: none"> • additional 50% custom duty on such difference in case of goods subject to custom duty • in case of goods subject to agricultural improvement duty or excise duty only, additional 50% agricultural duty or excise duty <p>and provide clearance of the goods</p>

14.2 Section 18(1): Declaration Form to be filled up and submitted.

Existing Provision	Revised Provision
<p>Any person who exports or imports any goods shall fill in the declaration form, accompanied by the documents as prescribed, and submit it to the Customs Officer of the concerned area.</p> <p>Provided that,</p> <p>it shall not be necessary to fill up the declaration form in the case of those goods which have been exempted from customs duty by the Government of Nepal by notification in the Nepal Gazette, out of the goods contained in the luggage and baggage of passengers while going from Nepal and coming into Nepal from foreign countries.</p>	<p>Any person who exports or imports any goods shall fill in the declaration form, accompanied by the documents as prescribed, and submit it to the Customs Officer of the concerned area.</p> <p>Provided that,</p> <p>it shall not be necessary to fill up the declaration form in the case of those goods which have been exempted from customs duty by the Government of Nepal by notification in the Nepal Gazette, out of the eligible goods brought/taken for personal use by the passengers while going from Nepal and coming into Nepal from foreign countries.</p>

14.3 Section 51: Provision relating to license of customs agent.

Existing Provision	Revised Provision
A person who wishes to act as the customs agent or representative of any importer or exporter to clear goods to be imported or exported from the Customs Office or to do any act related with the Customs Office shall obtain the license of customs agent from the Department of Customs or Customs Office.	A person who wishes to act as the customs agent or representative of any importer or exporter to clear goods to be imported or exported from the Customs Office or to do any act related with the Customs Office shall obtain the license of customs agent from the Department of Customs or Customs Office .

14.4 Section 60B (4): Investigation and filing the case

Existing Provision	Revised Provision
Investigation officer shall complete the investigation within twenty-five days of commencement of investigation and file the case to the hearing officer after taking opinion of public prosecutor on punishment as per subsection 1C and 1D of Section 57 of this Act.	Investigation officer shall complete the investigation within twenty-five days from the arrested date of the concerned person and file the case to the hearing officer after taking opinion of public prosecutor on punishment as per subsection 1C and 1D of Section 57 of this Act.

Changes in Rates of Customs Duty is presented in Annex - III

ANNEXURES

**FOR THE CHANGES OF RATE OF VAT, EXCISE
DUTY AND CUSTOMS DUTY**

Annex I - Changes in Rates of VAT

List of Removal of VAT Exempted Goods or Services

Group	Heading/Sub-Heading	Description of Product/Goods or Services
Group 1	Basic Agricultural Products	
	06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
		Fresh:
	0603.11.00	Roses
	0603.12.00	Carnations
	0603.13.00	Orchid
	0603.14.00	Chrysanthemums
	0603.15.00	Lilies (Lilium spp.)
	0603.19.00	Other
	06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	0604.20.00	Fresh
	0604.90.00	Other
	07.01	Potatoes; fresh or chilled
	0701.90.00	Others
	07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables; fresh or chilled
	0703.10.00	Onions and shallots
	07.08	
	0708.10.00	Peas (pisum sativum)
	07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.
	0710.10.00	Potatoes
		Leguminous vegetables shelled or unshelled:
	0710.21.00	Peas (Pisum sativum)
	0710.22.00	Beans (Vigna spp., phaseolus spp.)
	0710.29.00	Other
	0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach)
	0710.40.00	Sweet Corn
	0710.80.00	Other vegetable
	0710.90.00	Mixture Vegetables
	07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	0712.20.00	Onions
	0804.40.00	Avocado
	0808.10.00	Apple
	0808.40.00	Quinces
	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
	08.09.10.00	Apricots
		Cherries
	0809.21.00	sour cherries
	0809.29.00	Others

	08.10	Other Fruits; fresh
	0810.10.00	Strawberries (Ground raspberries, red berries)
	0810.20.00	Raspberries, blackberries, mulberries and loganberries
	0810.30.00	Black, white or red currants and gooseberries
	0810.40.00	Cranberries, bilberries and other fruits of the genus Vaccinium
	0810.50.00	Kiwifruit
	0810.60.00	Durians
	0810.70.00	Persimmons
	09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
		Coffee, not roasted:
	0901.11.00	Coffee; decaffeinated
	11.02	Cereal flours other than of wheat or meslin.
	1102.20.00	Maize (corn) flour
	1102.90.00	Other
	1211.20.00	Ginseng roots
	1211.30.00	Coca leaf
	1211.40.00	Poppy straw
	1211.50.00	Ephedra
	1211.90.90	Others
	21.06	Soyabean nuggets
	52.01	Cotton, not carded or combed
	52.03	Cotton, carded or combed.
Group 2	Goods of Basic Needs	
	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 preparation; waste oils.
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, other than those containing biodiesel and other than waste oils:
		Others
	2710.19.10	Kerosene (Superior Kerosene Oil)
Group 3	Live Animals and Animal Products	
	02.02	Meat of bovine animals; frozen
	0202.10.00	carcasses and half-carcasses
	0202.20.00	Other cuts with bone in
	0202.30.00	boneless
	02.03	carcasses and half-carcasses(frozen)
	0203.21.00	carcasses and half-carcasses
	0203.22.00	Back shoulders and other cuts thereof, with bone in
	0203.29.00	Other meat of sheep, frozen:
	02.04	Other meat of sheep; frozen
	0204.41.00	carcasses and half-carcasses
	0204.42.00	Other cuts with bone in

0204.43.00	Boneless
0204.50.00	Meat of goats
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies; fresh, chilled or frozen
0206.21.00	tongue
0206.22.00	liver
0206.29.00	others
	Swine; frozen
0206.41.00	liver
0206.49.00	others
0206.90.00	Others; frozen
02.07	Meat and edible offal of poultry; of the poultry of heading no. 01.05, (i.e. fowls of the species <i>Gallus domesticus</i>), fresh, chilled or frozen
	of fowls of the species <i>Gallus domesticus</i>
0207.12.00	not cut in pieces, frozen
0207.14.00	Cuts and offal, frozen
	of turkeys
0207.25.00	not cut in pieces, frozen
0207.27.00	Cuts and offal, frozen
	of ducks
0207.42.00	not cut in pieces, frozen
0207.45.00	Others; frozen
	of geese
0207.52.00	not cut in pieces, frozen
0207.55.00	Others; frozen
03.03	Fish, frozen, excluding fish fillets and other fish meat of Heading 03.04
	Salmonidae, excluding fillets, fish meat and edible fish offal of subheadings 0303.91 to 0303.99
0303.11.00	sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.12.00	Pacific salmon (<i>Oncorhynchus gorbuscha/keta/tschawytscha/kisutch/masou/rhodurus</i>) other than sockeye salmon (<i>Oncorhynchus nerka</i>)
0303.13.00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0303.14.00	trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0303.19.00	Others
	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99
0303.23.00	Tilapias (<i>Oreochromis</i> spp.)
0303.24.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)
0303.25.00	Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)
0303.26.00	Eels (<i>Anguilla</i> spp.)
0303.29.00	Other

	Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), halibut (<i>Reinhardtius hippoglossoides</i> , plaice (<i>Pleuronectes platessa</i>), sole (<i>Solea</i> spp.), excluding fillets, and edible fish offal of subheadings 0303.91 to 0303.99
0303.31.00	Halibut
0303.32.00	Plaice
0303.33.00	Sole
0303.34.00	Turbots (<i>Psetta maxima</i>)
0303.39.00	Other
	tunas (<i>Thunnus alalunga</i>), skipjack or stripe-bellied bonito, bigeye tunas (<i>Thunnus obesus</i>), excluding fillets and edible fish offal of subheadings 0303.91 to 0303.99
0303.41.00	Albacore or longfinned tunas
0303.42.00	Yellowfin tuna
0303.43.00	Skipjack or stripe-bellied bonito
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)
0303.45.00	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.49.00	Other
	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99
0303.51.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.53.00	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0303.55.00	Jack and horse mackerel (<i>Trachurus</i> spp.)
0303.56.00	Cobia (<i>Rachycentron canadum</i>)
0303.57.00	Swordfish (<i>Xiphias gladius</i>)
0303.59.00	Other
	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.63.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0303.64.00	Haddock (<i>Melanogrammus aeglefinus</i>)
0303.65.00	Coalfish (<i>Pollachius virens</i>)
0303.66.00	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)
0303.67.00	Alaska Pollack (<i>Theragra chalcogramma</i>)
0303.68.00	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0303.69.00	Other
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:
0303.81.00	Dogfish and other sharks
0303.82.00	Rays and skates (<i>Rajidae</i>)

	0303.83.00	Toothfish (<i>Dissostichus</i> spp.)
	0303.84.00	Seabass (<i>Dicentrarchus</i> spp.)
	0303.89.00	Other
	03.07	Molluscs; whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, cooked or not before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption
		cuttle fish and squid
	0307.42.00	live, fresh or chilled
	0307.49.00	Others
Group 4	Agricultural Inputs	
	8701.20.00	Road tractors for semi-trailers: Compression ignition internal combustion piston engine (diesel or semi-diesel) only
	8701.21.10	Upto 18 KW
	8701.22.10	Compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for pushing Upto 18 KW
	8701.23.10	Having both spark ignition internal combustion piston engine and pushable electric motor Upto 18 KW
	8701.24.10	Pushable electric motors Upto 18 KW
	8701.29.10	Other Upto 18 KW
	8701.30.00	Track-laying tractors
	8701.91.00	Other, of an engine power: Not exceeding 18 kW
	8701.92.00	Exceeding 18 kW but not exceeding 37 KW
	8701.93.00	Exceeding 37 kW but not exceeding 75 kw
	8701.94.00	Exceeding 75 kW but not exceeding 130 kw
	8701.95.00	Exceeding 130 kW
Group 5	Medical and similar health services	
	3004.50.00	Other medicine containing vitamins or other medicine produced under heading 29.36
	87.11	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, with or without side-cars; side-cars
	8711.10.00	with reciprocating internal combustion piston engine of cylinder capacity exceeding 50cc but not exceeding 250 cc
	8711.20.91	Scooter made for use of disabled persons of cylinder capacity exceeding 50cc but not exceeding 150 cc
	8711.20.99	Scooters made for use of disabled persons of cylinder capacity exceeding 50cc but not exceeding 250 cc
	Notes:	Equipments under heading 90.18 and 90.27 used in research and development by pharmaceutical industry and hospital upon recommendation from the Department of Drug Administration and equipments, raw materials and subsidiary materials required for production of intra ocular lens required for eye treatment.

Group 11	Other goods and services	
	51.01	Wool, not carded or combed.
		-Greasy, including fleece-washed wool:
	5101.11.00	Shorn wool
	5101.19.00	Other
		-Degraded, not carbonised:
	5101.21.00	Shorn wool
	5101.29.00	Other
	5101.30.00	Carbonized
	52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale
		-Single yarn, of uncombed fibres:
	5205.11.00	Measuring 71.29 decitex or more (not exceeding 14 metric number)
	5205.12.00	Measuring less than 71.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)
		-Single yarn, of combed fibres:
	5205.21.00	Measuring 71.29 decitex or more (not exceeding 14 metric number)
	5205.22.00	Measuring less than 71.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)
	5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)
	5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)
	5205.26.00	Measuring less than 125 decitex but not less than 106.3 decitex (exceeding 80 metric number but not exceeding 94 metric number)
	5205.27.00	Measuring less than 106.38 decitex but not less than 3.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)
	5205.28.00	Measuring less than 3.33 decitex (exceeding 120 metric number)
		Multiple (folded) or cabled yarn, of uncombed fibres:
	5205.31.00	Measuring per single yarn 71.29 decitex or more (not exceeding 14 metric number per single yarn)
	5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
	5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
	5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
	5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)
		Multiple (folded) or cabled yarn, of combed fibres:
	5205.41.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)

5205.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)
5205.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)
5205.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)
5205.46.00	Measuring per single yarn less than 125 decitex but not less than 106.3 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)
5205.47.00	Measuring per single yarn less than 106.3 decitex but not less than 3.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)
5205.48.00	Measuring per single yarn less than 3.33 decitex (exceeding 120 metric number per single yarn)
52.07	Cotton yarn (other than sewing thread) put up for retail sale
5207.10.00	Containing 85% or more by weight of cotton
5207.90.00	Other
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.
8407.10.00	Aircraft engines
84.09	Parts suitable for use solely or principally with the engines of Heading 84.07 or 84.08.
8409.10.00	For aircraft engines
8421.12.00	Clothes dryers
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.
	Other weighing machinery:
8423.89.00	Other
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (Including satellites) and suborbital and spacecraft launch vehicles.
	Helicopters:
8802.11.00	Of an unladen weight not exceeding 2,000 kg
8802.12.00	Of an unladen weight exceeding 2,000 kg
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg. but not exceeding 15,000 kg
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.
8805.10.00	Aircraft launching gear and parts thereof; deckarrestor or similar gear and parts thereof
B(20)	The following goods to be imported in the name of head office of Nepal Army, Armed Police Force and Nepal Police shall be exempted from value added tax on the recommendation of concerned Ministry:
	(a) Ammunitions, arms, gunpowder, explosives and their spare parts, special kind of oil, accessories, explosives to be used by Nepal Army, Armed Police Force and Nepal Police; raw materials required to produce army materials and machineries, tools and spare parts use for security;

		and armored personal carrier, motor vehicles, arms ammunitions and all other kinds of goods taken by mentioning in the record for use by the battalions of Nepal Army, Armed Police Force and Nepal Police deployed as peace keepers on the request of United Nations.
		(b) Machineries and equipment required for maintaining peace and security, crowd control materials, equipment and other goods required for investigation of crimes, and communication materials to be used by personnel of Nepal Army, Armed Police Force and Nepal Police, on the recommendation of Ministry of Communication
		(c) Such equipment, materials, drugs and related goods as required for the treatment of personnel of Nepal Army, Armed Police Force and Nepal Police and of horses.
		(d) Goods used in the exercise and training of personnel of Nepal Army, Armed Police Force and Nepal Police.
		(e) Heavy earth moving plant, tool and parts related thereto used in engineering survey and construction works carried out by Nepal Army, optical equipment and such defense store goods as specified by the Ministry of Defense.
		(f) Camping equipment used by Nepal Army and various goods required for special force and paratroopers
		(g) Aircrafts, helicopters and their spare parts, parachute (including bags), tools, lubricants and ground equipment imported in the name of Nepal Army.
		(h) Equipment and tools required for the operation of hospitals.
		(i) Goods required for scientific laboratories.
		(j) Goods used in natural calamity relief works.
	B(23)	Trekking and tour packaging related services

List of Addition in VAT Exempted Goods or Services

Group	Heading/Sub-Heading	Description of Product/Goods or Services
Group 5		Medical and similar health services
	94.01	Reclining or non-convertible seats (except of Heading 94.02) and their parts
	94.03	Other metal furniture
		Other plastic Furniture

List of Revision of VAT Exempted Goods or services

Group	Heading/Sub-Heading	Existing	Revised
Group 9	Public Transportation and carriage service	Air travel, service from machinery bridge, public transportation carrying passengers (except cable car), rent of carrier, carriage service (except carriage related to supply) and cargo service	Air travel , Service from machinery bridge, public transportation carrying passengers (except cable car), rent of carrier, carriage service (except carriage related to supply) and cargo service

Group 11	B9	Woolen carpet and woolen carpet weaving, dying, washing and knitting	Woolen yarn used in handmade sweaters (Other than acrylic and synthetic)
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Changes in Schedule 2 of VAT Act, 1996

Existing	Revised
Deep cycle lead acid battery falling under custom subheading 850700.20 used in electric vehicle produced by domestic industry upon <i>recommendation from the Ministry of Forest and Environment.</i>	Deep cycle lead acid battery falling under custom subheading 850700.20 used in electric vehicle produced by domestic industry upon <i>recommendation from the Department of Environment.</i>

Annex II - Changes in Rates of Excise Duty

Increase in Excise Rates

Heading/Sub heading	Description of Product/Goods or Service	Figures in % unless specifically specified	
		Existing Rate of Excise Duty	Revised Rate of Excise Duty
17.03	Molasses resulting from the extraction or refining of sugar.		
1703.10.00	Cane molasses	Rs 96 per Quintal	Rs 105 per Quintal
1703.90.00	Other	Rs 96 per Quintal	Rs 105 per Quintal
19.02	Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	Containing eggs	Rs 17 per KG	Rs 20 per KG
1902.19.00	Other	Rs 17 per KG	Rs 20 per KG
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	Rs 17 per KG	Rs 20 per KG
1902.30.00	Other pasta	Rs 17 per KG	Rs 20 per KG
1902.40.00	Couscous	Rs 17 per KG	Rs 20 per KG
19.05	Other:		
1905.90.20	Kurkure, Kurmure, Laze, cheejabal	Rs 17 per KG	Rs 20 per KG
	Kurmure, species types others crisp savory food products		
1905.90.81	Unfried	Rs 17 per KG	Rs 20 per KG
1905.90.89	Others	Rs 17 per KG	Rs 20 per KG
	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 20.06.		
20.05			
2005.20.10	French fries	Rs 17 per KG	Rs 18 per KG
	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
20.09			
	Orange juice:		
2009.11.00	Frozen	Rs 11 per KG	Rs 13 per KG
2009.12.00	Not frozen, of a Brix value not exceeding 20	Rs 11 per KG	Rs 13 per KG
2009.19.00	Other	Rs 11 per KG	Rs 13 per KG
	Grapefruit (including pomelo) juice		
2009.21.00	Of a Brix value not exceeding 20	Rs 11 per KG	Rs 13 per KG
2009.29.00	Other	Rs 11 per KG	Rs 13 per KG
	Juice of any other single citrus fruit:		
2009.31.00	Of a Brix value not exceeding 20	Rs 11 per KG	Rs 13 per KG
2009.39.00	Other	Rs 11 per KG	Rs 13 per KG
	Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20	Rs 11 per KG	Rs 13 per KG
2009.49.00	Other	Rs 11 per KG	Rs 13 per KG
2009.50.00	Tomato juice	Rs 11 per KG	Rs 13 per KG
	Grape juice (including grape must):		
2009.61.00	Of a Brix value not exceeding 30	Rs 11 per KG	Rs 13 per KG

2009.69.00	Other	Rs 11 per KG	Rs 13 per KG
	Apple juice:		
2009.71.00	Of a Brix value not exceeding 20	Rs 11 per KG	Rs 13 per KG
2009.79.00	Other	Rs 11 per KG	Rs 13 per KG
	Juice of any other single fruit or vegetable:		
2009.81.00	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	Rs 11 per KG	Rs 13 per KG
	Other:		
2009.89.10	Mango juice	Rs 11 per KG	Rs 13 per KG
2009.89.90	Other:	Rs 11 per KG	Rs 13 per KG
2009.90.00	Mixer of Juice	Rs 11 per KG	Rs 13 per KG
	Other:		
2106.90.20	Pan Masala without Tobacco	Rs 821 per KG	Rs 850 per KG
2106.90.60	Scented areca nuts without Tobacco	Rs 350 per KG	Rs 365 per KG
	Other:		
2202.91.00	Non-alcoholic beer	Rs 30 per liter	Rs 35 per liter
2202.99.20	Soft Drinks		Rs 25 per liter
2202.99.30	Fragrance Milk		Rs 25 per liter
2203.00.00	Beer made from malt.	Rs 228 per Liter	Rs 235 per Liter
22.07	Un-denatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.		
2207.10.30	E.N.A. (Extra Neutral Alcohol)	Rs 86 per liter	Rs 90 per liter
2207.10.90	Others	Rs 86 per liter	Rs 90 per liter
	Denature Ethyl Alcohol and Other Sprite (any alcohol percentages)		
2207.20.10	Denatured spirit (80 – 99 % alcohol level)	Rs 30 per liter	Rs 35 per liter
2207.20.90	Others	Rs 86 per liter	Rs 90 per liter
	Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	All kinds of alcoholic fluids including spirits used as raw material of wine or brandy	Rs 228 per liter	Rs per 235 per liter
2208.20.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.20.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter
2208.20.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per L.P. Liter	Rs 1250 per Liter Rs 1790 per L.P. Liter
2208.20.99	Other Whiskies	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.30.10	Alcoholic fluids including spirits used as raw materials of whisky	Rs 228 per liter	Rs per 235 per liter
	Other:		

2208.30.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.30.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter
2208.30.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per L.P. Liter	Rs 1250 per Liter Rs 1790 per L.P. Liter
2208.30.99	Other	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.40.10	Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products Other:	Rs 228 per liter	Rs per 235 per liter
2208.40.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.40.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter
2208.40.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per L.P. Liter	Rs 1250 per Liter Rs 1790 per L.P. Liter
2208.40.99	Others Gin and Geneva:	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.50.10	Alcoholic fluids including spirits used as raw materials of Gin and Geneva Other:	Rs 228 per liter	Rs per 235 per liter
2208.50.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.50.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter

		L.P. Liter	L.P. Liter
2208.50.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per L.P. Liter	Rs 1250 per Liter Rs 1790 per L.P. Liter
2208.50.99	Other Vodka	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.60.10	Alcoholic fluids including spirits used as raw materials of Vodka Other:	Rs 228 per liter	Rs per 235 per liter
2208.60.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.60.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter
2208.60.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per L.P. Liter	Rs 1250 per Liter Rs 1790 per L.P. Liter
2208.60.99	Other Liqueurs and cordials	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.70.10	Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials Other:	Rs 228 per liter	Rs per 235 per liter
2208.70.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.70.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter
2208.70.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per	Rs 1250 per Liter Rs 1790 per

		L.P. Liter	L.P. Liter
2208.70.99	Other	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
	Other:		
2208.90.10	Alcoholic fluids including spirits used as raw materials of liquor	Rs 228 per liter	Rs per 235 per liter
	Other:		
2208.90.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2208.90.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1306 per Liter Rs 1741 per L.P. Liter	Rs 1345 per Liter Rs 1790 per L.P. Liter
2208.90.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1215 per Liter Rs 1735 per L.P. Liter	Rs 1250 per Liter Rs 1790 per L.P. Liter
2208.90.94	Prepared alcohol of strength 40 U.P. (having alcoholic content of 34.23%)	Rs 610 per liter Rs 1017 per L.P. Liter	Rs 630 per Liter Rs 1050 per L.P. Liter
2208.90.95	Prepared alcohol of strength 50 U.P. (having alcoholic content of 28.53%)	Rs 472 per liter Rs 944 per L.P. Liter	Rs 485 per Liter Rs 970 per L.P. Liter
2208.90.96	- Prepared alcohol of strength 70 U.P. (having alcoholic content of 17.12%)	Rs 42 per liter Rs 138 per L.P. Liter	Rs 50 per Liter Rs 165 per L.P. Liter
2208.90.99	-Other	Rs 1750 per Liter Rs 2059 per L.P. Liter	Rs 1800 per Liter Rs 2120 per L.P. Liter
2402.20.10	Cigarettes containing tobacco: Without filter	Rs 710 per M	Rs 730 per M
	With Filter:		
2402.20.21	Up to 70 mm length	Rs 1635 per M	Rs 1690 per M
2402.20.22	above 70 mm and up to 75 mm length	Rs 2225 per M	Rs 2300 per M
2402.20.23	above 75 mm and up to 85 mm length	Rs 2880 per M	Rs 2970 per M
2402.20.24	above 85 mm length	Rs 3965 per M	Rs 4080 per M
	Other:		
2403.19.20	Processed Tobacco for Cigarette and Beedies	Rs 343 per KG	Rs 350 per KG
2403.19.90	Other	Rs 343 per KG	Rs 350 per KG

	Other:		
2403.91.00	"Homogenized" or "reconstituted" tobacco	Rs 460 per KG	Rs 475 per KG
	Other:		
2403.99.10	Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco	Rs 821 per KG	Rs 850 per KG
2403.99.20	Packed chewing tobacco, to be mixed in lime, put up for retail sale	Rs 460 per KG	Rs 495 per KG
2403.99.30	Cut tobacco, dust tobacco not for retail sale	Rs 460 per KG	Rs 475 per KG
2403.99.99	-Other	Rs 460 per KG	Rs 475 per KG
2404.11.00	Tobacco containing and reconstituted Tobacco	Rs 460 per KG	Rs 475 per KG
2404.12.00	Other, containing nicotine	Rs 460 per KG	Rs 475 per KG
2404.19.00	Other	Rs 460 per KG	Rs 475 per KG
	Marble and travertine:		
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	15%
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5%	15%
	Granite:		
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15%	25%
	Sandstone		
2516.20.10	Bolder broken or non broken pebbles up to 2.5 inches	15%	25%
2516.20.20	Stone broken or non broken more than 2.5 inches	15%	25%
2516.20.30	Stone broken or non broken sand mixed gravel	15%	25%
2516.90.00	Other monumental or building stone	15%	25%
39.16	Any rod, stick or profile shapes made of plastic with cross sectional dimension more than 1 mm whether monofilament surface work done or not done but any other work not done.		
3916.10.00	Of Polymers of ethylene		5
3916.20.00	Of polymer of Vinyl Chloride		5
3916.90.00	Other Plastics		5
44.02	Rounds of wood, whether or not aggregated, including shells or nuts		
4402.90.10	Charcoal used in hookah		15%
4402.90.90	Other		15%
6802.10.00	Tiles, cubes and other articles having length of one side less than 7 cm, whether or not in square shape: Artificially colored grains, wheels, hinges, pieces and dust.		15%
6802.21.00	-Marble, travertine and alabaster	5%	15%
6802.29.00	Other stone	5%	15%
6802.91.00	--Marble, travertine and alabaster	5%	15%
6802.92.00	-Other calcareous stone	5%	15%
6802.99.00	--Other stone	5%	15%
73.18	Iron or Steel skew ,Bolt ,Nut, Coach Skew,Screw Hook,Rivet Cotter, Cotterpin,Wasser(also springwasser) and so on		
7318.11	Threaded items : Coach screw	-	RS 2500 Per Metric Ton

7318.12	Other wood screws	-	RS 2500 Per Metric Ton
7318.13	Screw hook and screw ring	-	RS 2500 Per Metric Ton
7318.14	Self tapping screw	-	RS 2500 Per Metric Ton
7318.15	Other skewers and bolts ,whether or not with nuts or washer	-	RS2500 per Ton
7318.16	Nuts	-	Rs 2500 Per Ton
7318.19	Other Screw ,Uncut (Non threaded)items	-	Rs 2500 Per Ton
7318.21	Spring washers and other lock washer	-	Rs 2500 Per Ton
7318.22	Other Washers	-	Rs 2500 Per Ton
7318.23	Rivets	-	Rs 2500 Per Ton
7318.24	Cotters and cotter pins	-	Rs 2500 Per Ton
7318.29	Other	-	Rs 2500 Per Ton
76.10	Aluminum Structures (Structures)(Other than pre-constructed building of heading 94.06)used in construction such as bridges and bridge sections, tower, lattice columns ,roofs, roof structures windows , doors and their frames,(structures) arches , balustrades pillars and columns); Sheets, rods, angles ,shapes , pieces , tubes or similar articles prepared for use in aluminum Such items	-	
7610.10	Doors , windows and their Frames and door frames	-	20%
7610.90	Other	-	20%
82.12	Beard cutting devices and its blades(safety razor blades),also blanks in the form of strips	-	
8212.10	Beard cutting devices (razor)	-	5%
8212.20	Beard cutting sanitary razors (safety razors blades)empty striped blades as well	-	5%
8212.90	Other parts	-	5%
82.14	Knives , scissors , forks other (cutlery)items (such as(hair clippers, butcher's or kitchen knives , cleavers chopping and mincing knives , paper cutters)Hand and nail treatment pedicure sets and tools (including nails sanders)		
8214.10.10	Paper cutter letter opener ,Erasing (erasing knife),pencil sharpener and their blades		
8214.20	Paper cutting item, letter opener ,eraser ,and their blade	-	5%
8214.20	Hand and nail treatment or pedicure sets and tools (including nail sanders)	-	5%
8214.90	Other	-	5%

82.15	Spoons , forks , ladles , skimmers , cake batters , fish cutters ,nauni tongs , sugar tongs and other items used in kitchen and finning table		
8215.10	At least one item is valuable sets of metal coated (plated)composite articles	-	5%
8215.20	Mixed items sets	-	5%
	Other		
8215.91	Pecious plates with metals	-	5%
8215.99	Other	-	5%
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	-	
8301.10	Locks (pad locks)	-	5%
8301.30	Locks used in furniture	-	5%
8301.40	Other locks	-	5%
8301.50	Frames with gapes locks	-	5%
8301.60	Parts	-	5%
8301.70	Differently presented kinds of keys	-	5%
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hatracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	-	
8302.10 00	Hinges (castors)	-	5%
8302.20.00	Castors	-	5%
8302.41.00	For construction (wilding)	-	5%
8302.42.00	Other suitable for furniture	-	5%
8302.49 00	Other	-	5%
8302.50 00	Hat rack, hat hanging singaro (pegs) brackets and similar connections (fixtures)	-	5%
8302.60 00	Automatic door closer accessories	-	5%
8471.30.20	Tablet	-	5%
8471.41.10	interacting conference terminal	-	20%
8471.41 90	Other	-	5%
	Subtitle 8471.41 or 8471.49 except processing unit , whether or not one or two units of the following types with in the same housing storage units (input units), production units (output unit)		
8471.50 10	Computer server and network server	-	5%
	Accumulation unit (storage units):		
8471.70 10	Computer hard disc, internal	-	5%
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other		
8517.14	-Telephone used for cellular network or other wireless network	2.5%	5%

85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audiofrequency electric amplifiers; electric sound amplifier sets		
8518 10	Microphones and stands therefor;	10%	15%
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		
8523.21	Card with magnetic strips	-	5%
8523.29	Other	5%	10%
	Optical media:		
8523.41	-Unrecorded	5%	10%
	Other		
8523.49.10	Having software	5%	10%
8523.49.90	Other	5%	10%
	Semiconductor medium		
8523.51	Non-volatile(solid state volatile)storage devise smart cards	5%	10%
	Smart cards		
8523.52.10	SIM cards	5%	10%
8523.52.20	Memory cards	5%	10%
8523.52.90	Other	5%	10%
8543.90.10	Electronic cigarettes and also this types of electronic evaporation (vaporizing)parts	-	30%
8543.90.90	Other	-	5%
85.44	Other electric conductors, for a voltage not exceeding 1000 V:		
8544.70.00	Optical fiber cables	10%	15%
87.03	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703.40.10	Unassembled	45%	60%
8703.40.90	Other	45%	60%
	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.50.10	Unassembled	45%	60%
8703.50.90	Other	45%	60%
	Other vehicles, with both sparkignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.60.10	Unassembled	45%	60%

8703.60.90	Other	45%	60%
	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.70.10	Unassembled	45%	60%
8703.70.90	Other	45%	60%
	Car, Jeep, Van with pickup power above 300KW		
8703.80.89	Other	-	60%
8711.30.11	Unassembled condition	-	60%
8711.30.19	Other	-	60%
	Cylinder capacity exceeding 400 CC but not exceeding 500 CC		
8711.30.91	Unassembled condition	-	60%
8711.30.99	Other	-	80%
96.16	Perfume bottles (scent spray)and similar cleaning and cosmetic products and their mounts heads; powder puffs and pad for cosmetic or cleaning purposes		
9616.10	Perfumes bottles and so on decorative panels and their mounts and heads	-	5%
9616.20.00	Powder puffs ad pads for applying cosmetics or hygiene products	-	5%
96.17	Preparation of vacuum flasks vacuum vessels and other (vacuum vessels);its parts except inner glass		
9617.00.10	Prepared vacuum flux	=	5%
9617.00.20	Other preparation vessels with vacuum(vacuum vessels)	-	5%

Decrease in Excise Rates

Heading/Sub heading	Description of Product/Goods or Service	Existing Rate of Excise Duty	Revised Rate of Excise Duty
0801.31.00	Cashew - With the peel	15	10
0802.91.00	Pine Nuts, Shelled	15	Removed
0802.92.00	Pine Nuts, Cracked	15	Removed
1404.90.60	argyll plant bark	10	Removed
16.02	Other prepared or preserved meat, meat offal or blood.		
1602.10.00	Homogenized preparations	15	Removed
1602.20.00	Of liver of any animal	15	Removed
1602.42.00	Shoulders and cuts thereof	15	Removed
1602.50.00	Of bovine animals	15	Removed
1602.90.00	Other, including preparations of blood of any animal	15	Removed
	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
1604.18.00	Shark fins	15	Removed
1604.31.00	Caviar	15	Removed

16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
1605.40.00	Other crustaceans	15	Removed
1605.51.00	Oysters	15	Removed
1605.56.00	Clams, cockles and arkshells	15	Removed
1605.57.00	Abalone	15	Removed
1605.58.00	Snails, other than sea snails	15	Removed
	Other aquatic invertebrates:		
1605.61.00	Sea cucumbers	15	Removed
1605.62.00	Sea urchins	15	Removed
1605.63.00	Jellyfish	15	Removed
44.02	Rounds of wood, whether or not aggregated, including shells or nuts		
4402.90.00	Other	5%	Removed
8301.20	Locks used in Vehicles	5%	-
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
8543.70	Other devices and other equipment	30%	5%
	Other vehicles with electric motor		
	Car, Jeep, Van with pickup power 50-100 KW		
8703.80.59	--other	30%	10%
	Car, Jeep, Van with pickup power100-200KW		
8703.80.69	Other	45%	20%
	Car, Jeep, Van with pickup power200-300KW		
8703.80.79	Other	60%	45%
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars		
8711.20.19	Exceeding 150 cc but not exceeding 250 cc	80%	60%
8711 20 99	Exceeding 150 cc but not exceeding 250 cc	80%	60%
02.01	Meat of bovine animals; fresh or chilled		
0201.10.00	Carcasses & Half carcasses	5%	Removed
0201.20.00	Other cuts with bone in	5%	Removed
0201.30.00	Boneless	5%	Removed
02.02	Meat of bovine animals: frozen		
0201.10.00	Carcasses & Half carcasses	5%	Removed
0201.20.00	Other cuts with bone in	5%	Removed
0201.30.00	Boneless	5%	Removed
02.03	Meat of swine; fresh, chilled or frozen		
	Fresh or chilled		
0203.11.00	carcasses and half-carcasses	5%	Removed
	Back shoulders and other cuts thereof, with bone in	5%	Removed
0203.12.00			Removed
0203.19.00	Others	5%	Removed
	Frozen		
0203.21.00	carcasses and half-carcasses	5%	Removed
0203.22.00	Back shoulders and other cuts thereof, with bone in	5%	Removed

0203.29.00	Others	5%	Removed
02.04	Meat of sheep or goats; fresh, chilled or frozen		
0204.10.00	Meat of sheep; fresh or chilled, carcasses and half-carcasses	5%	Removed
	Other meat of sheep; fresh or chilled	5%	
0204.21.00	carcasses and half-carcasses	5%	Removed
0204.22.00	other cuts thereof, with bone in	5%	Removed
0204.23.00	Boneless	5%	Removed
0204.30.00	Meat of sheep; frozen, carcasses and half-carcasses	5%	Removed
	Other meat of sheep; frozen		
0204.41.00	carcasses and half-carcasses	5%	Removed
0204.42.00	other cuts thereof, with bone in	5%	Removed
0204.43.00	Boneless	5%	Removed
0204.50.00	Meat of goats	5%	Removed
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5%	Removed
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies; fresh, chilled or frozen		
0206.10.00	bovine animals; fresh and chilled	5%	Removed
	bovine animals; frozen		
0206.21.00	Tongue	5%	Removed
0206.22.00	Liver	5%	Removed
0206.29.00	Others	5%	Removed
0206.30.00	Swine; fresh or chilled	5%	Removed
	Swine; frozen		
0206.41.00	Liver	5%	Removed
0206.49.00	Others	5%	Removed
0206.80.00	Others; fresh or chilled	5%	Removed
0206.90.00	Others; frozen	5%	Removed
02.07	Meat and edible offal of poultry; of the poultry of heading no. 01.05, (i.e. fowls of the species Gallus domesticus), fresh, chilled or frozen		
0207.11.00	not cut in pieces, fresh or chilled	5%	Removed
0207.12.00	not cut in pieces, frozen	5%	Removed
0207.13.00	Cuts and offal, fresh or chilled	5%	Removed
0207.14.00	Cuts and offal, frozen	5%	Removed
	Turkeys	5%	
0207.24.00	not cut in pieces, fresh or chilled	5%	Removed
0207.25.00	not cut in pieces, frozen	5%	Removed

0207.26.00	Cuts and offal, fresh or chilled	5%	Removed
0207.27.00	Cuts and offal, frozen	5%	Removed
	Ducks:	5%	
0207.41.00	not cut in pieces, fresh or chilled	5%	Removed
0207.42.00	not cut in pieces, frozen	5%	Removed
0207.43.00	fatty livers (foie gras), fresh or chilled	5%	Removed
0207.44.00	cuts and offal, excluding fatty livers, fresh or chilled	5%	Removed
0207.45.00	Others; frozen	5%	Removed
	Geese	5%	
0207.51.00	not cut in pieces, fresh or chilled	5%	Removed
0207.52.00	not cut in pieces, frozen	5%	Removed
0207.53.00	fatty livers (foie gras), fresh or chilled	5%	Removed
0207.54.00	cuts and offal, excluding fatty livers,	5%	Removed
0207.55.00	Others; frozen	5%	Removed
0207.60.00	of guinea fowls	5%	Removed
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		
0208.10.00	of rabbits or hares	5%	Removed
0208.30.00	of primates	5%	Removed
		5%	
0208.40.00	of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		Removed
0208.50.00	Of reptiles (including snakes and turtles)	5%	Removed
0208.60.00	Of camels and other camelids (Camelidae)	5%	Removed
0208.90.00	Other	5%	Removed
	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
0202.10.00	of pigs	5%	Removed
0209.90.00	Others	5%	Removed
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
	Meat of swine:		
0210.11.00	Hams, shoulders and cuts thereof, with bone in	5%	Removed
0210.12.00	Bellies (streaky) and cuts thereof	5%	Removed
0210.19.00	Other	5%	Removed
0210.20.00	Meat of bovine animals	5%	Removed

	Other, including edible flours and meals of meat or meat offal	5%	
0210.91.00	of primates	5%	Removed
0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5%	Removed
0210.93.00	of reptiles (including snakes and turtles)	5%	Removed
0210.99.00	Other	5%	Removed
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		
	Fresh or chilled fillets of tilapias		
	(Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		
0304.31.00	Tilapias (Oreochromis spp.)	10%	Removed
0304.32.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	Removed
0304.33.00	Nile Perch (Lates niloticus)	10%	Removed
0304.39.00	Other	10%	Removed
	Fresh or chilled fillets of other fish	10%	
0304.41.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masouand Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	Removed
0304.42.00	trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	Removed
0304.43.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae andCitharidae)	10%	Removed

		10%	
0304.44.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		Removed
0304.45.00	swordfish (<i>Xiphias gladius</i>)	10%	Removed
0304.46.00	toothfish (<i>Dissostichus</i> spp.)	10%	Removed
0304.47.00	dogfish and other sharks	10%	Removed
0304.48.00	Rays and skates (<i>Rajidae</i>)	10%	Removed
0304.49.00	Other	10%	Removed
	Other, fresh or chilled	10%	
		10%	
0304.51.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp.,		Removed
	<i>Cirrhinus</i> spp., <i>Mylopharyngodon</i>	10%	
	<i>piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	
0304.52.00	Salmonidae	10%	Removed
		10%	
0304.53.00	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		Removed
0304.54.00	Swordfish (<i>Xiphias gladius</i>)	10%	Removed
0304.55.00	toothfish (<i>Dissostichus</i> spp.)	10%	Removed
0304.56.00	dogfish and other sharks	10%	Removed
0304.57.00	Rays and skates (<i>Rajidae</i>)	10%	Removed
0304.59.00	Other	10%	Removed
		10%	
	Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> ,		
	<i>Leptobarbus hoeveni</i> , <i>Megalobrama</i>	10%	
	spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :	10%	
0304.61.00	tilapias (<i>Oreochromis</i> spp.)	10%	Removed

0304.62.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	Removed
0304.63.00	Nile Perch (Lates niloticus)	10%	Removed
0304.69.00	Other	10%	Removed
	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	10%	
0304.71.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	Removed
0304.72.00	Haddock (Melanogrammus aeglefinus)	10%	Removed
0304.73.00	Coalfish (Pollachius virens)	10%	Removed
0304.74.00	ake (Merluccius spp., Urophycis spp.)	10%	Removed
0304.75.00	Alaska Pollack (Theragra chalcogramma)	10%	Removed
0304.79.00	Other	10%	Removed
	Frozen fillets of other fish:	10%	
0304.81.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masouand Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	Removed
0304.82.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	Removed
0304.83.00	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	Removed
0304.84.00	Swordfish (Xiphias gladius)	10%	Removed
0304.85.00	Toothfish (Dissostichus spp.)	10%	Removed
0304.86.00	Herrings (Clupea harengus, Clupea pallasii)	10%	Removed
0304.87.00	tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	10%	Removed
0304.88.00	Dogfish, other sharks, rays and skates (Rajidae)	10%	Removed
0304.89.00	Other	10%	Removed
	Other frozen:	10%	
0304.91.00	Swordfish (Xiphias gladius)	10%	Removed
0304.92.00	toothfish (Dissostichus spp.)	10%	Removed

		10%	
0304.93.00	tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Removed
0304.94.00	alaska Pollack (<i>Theragra chalcogramma</i>)	10%	Removed
0304.95.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	10%	Removed
0304.96.00	dogfish and other sharks	10%	Removed
0304.97.00	Rays and skates (<i>Rajidae</i>)	10%	Removed
0304.99.00	Other	10%	Removed
	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	10%	
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	10%	Removed
0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine	10%	Removed
	Fish fillets, dried, salted or in brine, but not Smoked	10%	
0305.31.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ,	10%	Removed
	<i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	
0305.32.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciida,	10%	Removed
	Moridae and Muraenolepididae	10%	
0305.39.00	Other	10%	Removed

	Smoked fish, including fillets, other than edible fish offal :	10%	
0305.41.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masouand</i> <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10%	Removed
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10%	Removed
0305.43.00	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10%	Removed
0305.44.00	Tilapias (<i>Oreochromis</i> spp.), catfish	10%	Removed
	(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp.,	10%	
	<i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ,	10%	
	<i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10%	
0305.49.00	Other	10%	Removed
	Dried fish, other than edible fish offal, whether or not salted but not smoked:	10%	
0305.51.00	Cod	10%	Removed
		10%	
0305.52.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Removed
0305.53.00	Fish of the families Bregmacerotidae,	10%	Removed
	Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod	10%	
	(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10%	
		10%	

0305.54.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber</i>	10%	Removed
	australasicus, <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa	10%	
	(<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	10%	
0305.59.00	Other	10%	Removed
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	10%	
0305.61.00	Herrings (<i>clupea harengue</i> , <i>Clupea pallasii</i>)	10%	Removed
0305.62.00	Cod	10%	Removed
0305.63.00	Anchovies	10%	Removed
		10%	
0305.64.00	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)		Removed
0305.69.00	Other	10%	Removed
	Fish fins, heads, tails, maws and other edible fish offal	10%	
0305.71.00	Shark fins	10%	Removed
0305.72.00	Fish heads, tails and maws	10%	Removed
0305.79.00	Other	10%	Removed

		10%	
	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets		
	frozen:	10%	
0306.11.00	Rock lobster and other sea craw fish	10%	Removed
0306.12.00	Lobsters	10%	Removed
0306.14.00	Crabs	10%	Removed
0306.15.00	Norway lobsters (<i>Nephrops norvegicus</i>)	10%	Removed
0306.16.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10%	Removed
0306.17.00	Other shrimps and prawns	10%	Removed
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10%	Removed
	Live, fresh or chilled	10%	
0306.31.00	Rock lobster and other sea crawfish	10%	Removed
	(<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	
0306.32.00	Lobsters (<i>Homarus</i> spp.)	10%	Removed
0306.33.00	Crabs	10%	Removed
0306.34.00	Norway lobsters (<i>Nephrops norvegicus</i>)	10%	Removed
0306.35.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10%	Removed
0306.36.00	Other shrimps and prawns	10%	Removed
0306.39.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10%	Removed
	Other	10%	
0306.91.00	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10%	Removed
0306.92.00	Lobsters (<i>Homarus</i> spp.)	10%	Removed
0306.93.00	Crabs	10%	Removed
0306.94.00	Norway lobsters (<i>Nephrops norvegicus</i>)	10%	Removed
0306.95.00	Shrimps and prawns	10%	Removed
0306.99.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	10%	Removed
	Molluscs, whether in shell or not, live,	10%	
	fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or	10%	

	during the smoking process; flours,	10%	
	meals and pellets of molluscs, fit for human consumption	10%	
	Oysters:	10%	
0307.11.00	Live, fresh or chilled	10%	Removed
0307.12.00	Frozen	10%	Removed
0307.19.00	Other	10%	Removed
	Scallops, including queen scallops, of the genera pecten Chlamys or Placopecten	10%	
0307.21.00	Live, fresh or chilled	10%	Removed
0307.22.00	Frozen	10%	Removed
0307.29.00	Other	10%	Removed
	Mussels:	10%	
0307.31.00	Live, fresh or chilled	10%	Removed
0307.32.00	Frozen	10%	Removed
0307.39.00	Other	10%	Removed
	Cuttle fish and squid:	10%	
0307.42.00	Live, fresh or chilled	10%	Removed
0307.43.00	Frozen	10%	Removed
0307.49.00	Other	10%	Removed
	Octopus (Octopus spp.):	10%	
0307.51.00	Live, fresh or chilled	10%	Removed
0307.52.00	Frozen	10%	Removed
0307.59.00	Other	10%	Removed
0307.60.00	Snails, other than sea snails	10%	Removed
	Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	10%	
0307.71.00	Live, fresh chilled	10%	Removed
0307.72.00	Frozen	10%	Removed
0307.79.00	Other	10%	Removed
	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :	10%	
0307.81.00	Live, fresh or chilled abalone (Haliotis spp.)	10%	Removed
0307.82.00	Live, fresh or chilled stromboid conchs (Strombus spp.)	10%	Removed
0307.83.00	Frozen abalone (Haliotis spp.)	10%	Removed
0307.84.00	Frozen stromboid conchs (Strombus spp.)	10%	Removed
0307.87.00	Other abalone (Haliotis spp.)	10%	Removed

0307.88.00	Other stromboid conchs (Strombus spp.)	10%	Removed
	Other, including flours, meals and pellets, fit for human consumption:	10%	
0307.91.00	Live, fresh or chilled	10%	Removed
0307.92.00	Frozen	10%	Removed
0307.99.00	Other	10%	Removed
	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human	10%	
	consumption.	10%	
	Sea cucumbers (Stichopus japonicus, Holothuroidea):	10%	
0308.11.00	Live, fresh or chilled	10%	Removed
0308.12.00	Frozen	10%	Removed
0308.19.00	Other	10%	Removed
	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :	10%	
0308.21.00	Live, fresh or chilled	10%	Removed
0308.22.00	Frozen	10%	Removed
0308.29.00	Other	10%	Removed
0308.30.00	Jellyfish (Rhopilema spp.)	10%	Removed
0308.90.00	Other	10%	Removed
03.01	Live Fish		
	Figurative Fish		
0301.11.00	Fresh Water	10%	Removed
0301.19.00	Other	10%	Removed
	Other Live Fish		
0301.91.00	Trout	10%	Removed
0301.92.00	eel fish	10%	Removed
0301.93.00	Carp	10%	Removed
0301.94.00	Atlantis and pacific blue fin tuna	10%	Removed
0301.95.00	Southern bluefin tunas	10%	Removed
0301.99.00	Other	10%	Removed
03.02	Frozen and chilled fish, excluding fillets and other meat of fish of heading 03.04		
	Fish excluding edible fish meat of subheadings 0302.11.00 to 0302.99.00		

0302.11.00	Trout	10%	Removed
0302.13.00	Pacific salmon	10%	Removed
0302.14.00	Atlantic salmon	10%	Removed
0302.19.00	Other	10%	Removed
	Flat Fish		
0302.21.00	Halibut	10%	Removed
0302.22.00	Peles	10%	Removed
0302.23.00	Shole	10%	Removed
0302.24.00	Turbos	10%	Removed
0302.29.00	Others	10%	Removed
	Tunas other than edible meat of sub headings 0302.91.00 to 0302.19.00		
0302.31.00	Albacore	10%	Removed
0302.32.00	Yellowfin Tuna	10%	Removed
0302.33.00	Skipjack tuna	10%	Removed
0302.34.00	Bigeye tuna	10%	Removed
0302.35.00	Atlantic and pacific bluefin Tuna	10%	Removed
0302.36.00	Southern bluefin tunas	10%	Removed
0302.39.00	Others	10%	Removed
	Sardines other than edible fish meat of subheadings 0302.11.00 to 0302.19.00		
0302.41.00	Herringus	10%	Removed
0302.42.00	Adrovies	10%	Removed
0302.43.00	Sardines, Sardinella, Brislin or spats	10%	Removed
0302.44.00	Mackerel	10%	Removed
0302.45.00	Jack and Harsh mackerel	10%	Removed
0302.46.00	Cobia	10%	Removed
0302.47.00	Sodphis	10%	Removed
0302.49.00	Other	10%	Removed
0302.51.00	Bregmacirotidae excluding edible fish meat of sub heading 0302.91.00 to 0302.99.00	10%	Removed
0302.52.00	Cad	10%	Removed
0302.53.00	Hydak	10%	Removed
0302.54.00	Colphis	10%	Removed
0302.55.00	Hake	10%	Removed
0302.56.00	Alaska Pike	10%	Removed
0302.59.00	Blue whittings	10%	Removed
	Tilapia		Removed
0302.71.00	Tilapia	10%	Removed
0302.72.00	Catfish	10%	Removed
0302.73.00	Carp	10%	Removed
0302.74.00	Eel	10%	Removed
0302.79.00	Others	10%	Removed

	Other Fish except edible fish under sub headings 0302.91.00 to 0302.99.00		Removed
0302.81.00	Dogfish and other sharks	10%	Removed
0302.82.00	Ray & skates	10%	Removed
0302.83.00	Toothfish	10%	Removed
0302.84.00	Sibas	10%	Removed
0302.85.00	Cibim	10%	Removed
0302.89.00	Others	10%	Removed
	Liver, reproductive gland, wings , head and other edible fish meat		Removed
0302.91.00	gall and reproductive glands	10%	Removed
0302.92.00	Shark's fin	10%	Removed
0302.99.00	Others	10%	Removed
03.03	Frozen fish other than fillets and other meat of heading 03.04	10%	Removed
	Salmonidae, excluding edible meat under 0303.91.00 to 0303.99.00		Removed
0303.11.00	Shock eye Salmon	10%	Removed
0303.12.00	Other pacific salmon	10%	Removed
0303.13.00	Atlantic salmon	10%	Removed
0303.14.00	Trout salmon tuta	10%	Removed
0303.19.00	Others	10%	Removed
	Tipalias other than edible fish meat under sub headings 0303.91.00 to 0303.99.00		Removed
0303.23.00	Tipalias	10%	Removed
0303.24.00	Catfish	10%	Removed
0303.25.00	Carps	10%	Removed
0303.26.00	Eel	10%	Removed
0303.29.00	Others	10%	Removed
	Flat Fish other than edible fish meat under 0303.91.00 to 0303.99.00		Removed
0303.31.00	Halibut	10%	Removed
0303.32.00	Pleis	10%	Removed
0303.33.00	Shole	10%	Removed
0303.34.00	Turbots	10%	Removed
0303.39.00	Others	10%	Removed
	Tunas other than edible fish meat of sub heading 0303.91.00 to 0303.99.00		Removed
0303.41.00	Albacore	10%	Removed
0303.42.00	Yellowfin tuna	10%	Removed
0303.43.00	skipjack tuna	10%	Removed
0303.44.00	Bigeye tuna	10%	Removed
0303.45.00	Atlantic and pacific bluefin tuna	10%	Removed
0303.46.00	Southern bluefin tuna	10%	Removed

0303.49.00	Others	10%	Removed
	Herings other than edible fish meat of 0303.91.00 to 0303.99.00		Removed
0303.51.00	Herings	10%	Removed
0303.53.00	Saardins	10%	Removed
0303.54.00	Mackrel	10%	Removed
0303.55.00	Jack & Hasrh Mackrel	10%	Removed
0303.56.00	Cobiya	10%	Removed
0303.57.00	Swordfish	10%	Removed
0303.59.00	Others	10%	Removed
	Bregmacirotidae excluding edible fish meat of sub heading 0303.91.00 to 0303.99.00		Removed
0303.63.00	Cad	10%	Removed
0303.64.00	Hyang	10%	Removed
0303.65.00	Colfish	10%	Removed
0303.66.00	Hek	10%	Removed
0303.67.00	Alaskan Plik	10%	Removed
0303.68.00	Blue whittings	10%	Removed
0303.69.00	Others	10%	Removed
	Other Fish except edible fish under sub headings 0303.91.00 to 0303.99.00		Removed
0303.81.00	Dogfish and other sharks	10%	Removed
0303.82.00	Ray & skates	10%	Removed
0303.83.00	Toothfish	10%	Removed
0303.84.00	cibas	10%	Removed
0303.89.00	Others	10%	Removed
	Liver, reproductive gland, wings , head and other edible fish meat		Removed
0303.91.00	gall and reproductive glands	10%	Removed
0303.92.00	Shark's fin	10%	Removed
0303.99.00	Others	10%	Removed

Addition in Notes to the Schedule

1. There will be a 60% discount on excise duty levied on respective products under heading 72.13, 72.14 & 72.15.
2. There will be a 50% discount on excise duty on Aerated milk falling under Sub heading 2202.99.30 & domestic products falling under heading 72.17.

Annex III - Changes in Rates of Customs Duty

Decrease in Rates of Custom Duty

Harmonic code	Products	Existing Tariff	Revised Tariff
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		
1701.12.00	Beet Sugar	40%	30%
1701.13.10	Sakhhar (Gud)	40%	30%
1701.13.20	Khanda Sugar	40%	30%
1701.13.90	Other Cane Sugar	40%	30%
1701.14.10	Sakhhar (Gud)	40%	30%
1701.14.20	Khandasari Sugar	40%	30%
1701.14.90	Others	40%	30%
1701.91.00	Containing Added Flavoring Or Coloring Matter	40%	30%
1701.99.10	Rock Sugar Or Rock Candy Or Sugar Candy (Mishri)	40%	30%
1701.99.20	Sugar Cube	40%	30%
1701.99.90	Other	40%	30%
3923.90.10	Composite LPG Gas Cylinder	30%	5%
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		
7213.91.10	Not more than 8 mm	10%	5%
85.28	Unassembled Reception Apparatus For Television, Whether Or Not Incorporating Radiobroadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus for television	20%	15%
	Other color		
8528.72.11	Up to 48 inches	20%	15%
8528.72.19	Other	30%	20%
8703.80.89	Other	80%	60%
9619.00.10	Sanitary Towels (Pads)	15%	5%

Increase in Rates of Custom Duty

Harmonic code	Products	Existing Tariff	Revised Tariff
	Cardamoms (Elaichi and Sukumel), Neither crushed nor ground:		
0908.31.20	Cardamom	10%	20%
	Cardamoms (Elaichi and Sukumel), crushed or ground:		
0908.32.20	Crushed Cardamom	10%	20%
	Mixtures referred to in Note 1(b)		
0910.91.00	Other Spices	15%	20%
12.07	Other oil seeds and oleaginous fruits, whether or not broken		
1207.91.00	Poppy Seeds	10%	30%
1903.00.00	Tapioca And Substitutes Therefor Prepared from Starch, In the Form Of Flakes, Grains, Pearls, Siftings Or In Similar Forms.	5%	10%
21.06	Food preparations not elsewhere specified or included		
2106.10.00	Protein Concentrates and Textured Protein Substances	20%	30%

22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other nonalcoholic beverages, not including fruit or vegetable juices of Heading 20.09		
24.01	Unmanufactured tobacco; tobacco refuse		
2401.10.00	Tobacco, Not Stemmed/Stripped	20%	30%
2401.20.00	Tobacco, Partly Or Wholly Stemmed/Stripped	20%	30%
2401.30.00	Tobacco Refuse	20%	30%
2710.19.95	White Oil	15%	20%
4811.90.10	Marbled Paper	10%	20%
4820.10.00	Registers, Account Books, Note Books, Order Books, Receipt Books, Letter Pads, Memorandum Pads, Diaries and Similar Articles	20%	30%
4820.30.00	Binders (Other Than Book Covers), Folders and File Covers	15%	30%
4820.40.00	Manifold Business Forms and Interleaved Carbon Sets	15%	30%
4820.90.00	Other- Registers, Notebook	20%	30%
6406.10.00	Uppers And Parts Thereof, Other Than Stiffeners	15%	20%
6406.20.00	Outer Soles and Heels, Of Rubber Or Plastics	10%	20%
6406.90.00	Parts Of Footwear - Others	15%	20%
6802.23.00	Granite	20%	30%
6802.93.00	Others -Granite	20%	30%
71.06	Silver (Including Silver Plated With Gold Or Platinum), Unwrought Or In Semi- Manufactured Forms, Or In Powder Form.		
7106.10.00	Powder	NPR 107 Per 10 grams	15%
7106.91.00	Unwrought	NPR 107 Per 10 grams	15%
7106.92.00	Semi-Manufactured	NPR 107 Per 10 grams	15%
71.08	Gold (Including Gold Plated with Platinum) Unwrought Or In Semi-Manufactured Forms, Or In Powder Form- Non-Monetary		
7108.11.00	Powder	NPR 8500 Per 10 grams	15%
7108.12.00	Other Unwrought Forms	NPR 8500 Per 10 grams	15%
7108.13.00	Other Semi-Manufactured Forms	NPR 8500 Per 10 grams	15%
7108.20.00	Monetary	5%	15%
73.01	Sheet piling of iron steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and Sections, of iron or steel		
7301.10.00	Sheet Piling	10%	30%
8201.10.10	Spades	1%	5%

8201.10.90	Savel	5%	10%
8201.30.00	Mattocks, Picks, Hoes and Rakes	5%	10%
8201.40.00	Axes, Bill Hooks and Similar Hewing Tools	5%	10%
8201.50.00	One-handed secateurs (Including Poultry shears)	1%	5%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	5%	10%
8306.30.00	Photograph, Picture or Similar Frames; Mirrors	10%	20%
8702.40.30	Microbuses with electric propulsion motors (With Capacity of 11-14 Seats)	1%	10%
88.06	Unmanned Aircraft		
8806.10.00	Made To Travel Passenger	10%	20%
	Others, Remote Controlled Flights Only	10%	20%
8806.21.00	Maximum Takeoff Weight Not Exceeding 250 Gm	10%	20%
8806.22.00	Maximum Takeoff Weight Not Exceeding 7 Kg Gm	10%	20%
8806.23.00	Maximum Takeoff Weight More Than 7 Kg but Not Exceeding 25 Kg	10%	20%
8806.24.00	Maximum Takeoff Weight More Than 25 Kg but Not Exceeding 150 Kg	10%	20%
8806.29.00	Other	10%	20%
	Others:		
8806.91.00	Maximum Take Off Weight Not Exceeding 250 Gm	10%	20%
8806.92.00	Maximum Takeoff Weight More Than 250 Gm but Not Exceeding 7 Kg	10%	20%
8806.93.00	Maximum Takeoff Weight More Than 7 Kg but Not Exceeding 25 Kg	10%	20%
8806.94.00	Maximum Takeoff Weight More Than 25 Kg but Not Exceeding 150 Kg	10%	20%
8806.99.00	Other	10%	20%
94.05	Lamps And Lighting Fittings Including Searchlights and Spotlights and Parts Thereof, Not Elsewhere Specified Or Included; Illuminated Signs, Illuminated Name-Plates And The Like, Having A Permanently Fixed Light Source, And Parts Thereof Not Elsewhere Specified Or Included.		
9405.61.00	Completely Designed for Use with Light Emitting Diode (Led) Light Sources	15%	20%
9405.69.00	Others	15%	20%
9405.91.10	Electric Lights Made Up of Lead	5%	10%
9405.91.90	Other Lights Made Up of Lead	5%	10%
9405.92.10	Electric Lights Made Up of Plastic	5%	10%
9405.92.90	Other Lights Made Up of Plastic	5%	10%
9405.99.00	Others	5%	10%
9603.10.00	Brooms And Brushes, Consisting of Twigs Or Other Vegetable Materials, Bound Together, With Or Without Handles	5%	10%
9614.00.00	Smoking Pipes (Including Pipe Bowls) And Cigar or Cigarette Holders, And Parts Thereof.	20%	30%
96.15	Combs, Hair-Slides and The Like; Hairpins, Curling Pins, Curling Grips, Hair-Curlers and The Like, Other Than Those Of Heading 85.16, And Parts Thereof.		
	Combs, Hair-Slides and The Like:		
9615.11.00	Of Hard Rubber or Plastics	15%	20%

9615.19.00	Other	15%	20%
9615.90.00	Other	15%	20%

Additions in Rates of Custom Duty

Harmonic code	Products	Tariff
4.06	Cheese and Curd	
0406.90.10	Chhurpi	15%
0406.90.90	Others	15%
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other nonalcoholic beverages, not including fruit or vegetable juices of Heading 20.09	
2202.99.20	Soft Drink	40 per liter
2202.99.30	Scented Flavored Milk	40 per liter
2302.40.10	Cashew Nuts and Husks	10%
2302.40.90	Other	10%
4402.90.10	Charcoal Used in Hookah	15%
8471.41.90	Interacting Conference Terminal	Exempt
8516.79.20	Electronic Hot Bag	10%
8543.90.10	Electronic Cigarettes and other electronic vaporizing devices and its parts	Exempt
9404.40.00	Quilts, Bedspread to cover bed, under-down quilts, or light quilts made from bird's feathers	20%

Custom Duty applicable for Electric Vehicles for F.Y. 2080/81

Harmonic code	Products	Tariff
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.	
	Three-Wheeler Electric Motor Vehicle	
8703.80.11	Unassembled	10%
8703.80.19	Other	10%
	Car, Jeep, Van with Peak Power of motor Up To 50 Kw:	
8703.80.21	Unassembled	10%
8703.80.29	Other	10%
	Car, Jeep, Van with Peak Power of motor Exceeding 50 Kw but Not Exceeding 100Kw	
8703.80.51	Unassembled	15%
8703.80.59	Other	15%
	Car, Jeep, Van with Peak Power of motor Exceeding 100 Kw but Not Exceeding 200Kw	
8703.80.61	Unassembled	20%
8703.80.69	Other	20%
	Car, Jeep, Van with Peak Power of motor Exceeding 200 Kw but Not Exceeding 300Kw	
8703.80.71	Unassembled	40%
8703.80.79	Other	40%

	Car, Jeep, Van with Peak Power of motor Exceeding 300 Kw	
8703.80.81	Unassembled	60%
8703.80.89	Other	60%
	Others	
8703.90.10	Unassembled	80%
8703.90.90	Assembled	80%

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