

RESOLUTION

Mr Speaker, I move that this Assembly resolves that, with effect from 8 June 2022, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes, as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in Part I of the First Schedule to the Excise Act.

7 June 2022

SCHEDULE

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- Non-alcoholic beer:			
	2202.91.10	--- In can	L	Specific duty per gram/per unit	6 cents per gram of sugar plus Rs 2 per can
	2202.91.90	--- Other	L	Specific duty per gram	6 cents per gram of sugar
22.03		Beer made from malt:			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 48 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre	Rs 66.65 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 66.65 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per	Rs 1,118 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				unit	
	2204.10.90	--- Other	L	Specific duty per unit	Rs 234.75 per litre
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
		-- In containers holding 2 L or less:			
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per unit	Rs 278.85 per litre
	2204.21.19	---- Other	L	Specific duty per unit	Rs 278.85 per litre
		--- In cans not exceeding 330 ml:			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
	2204.21.29	---- Other	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
		--- Other:			
	2204.21.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 234.75 per litre
	2204.21.99	---- Other	L	Specific duty per litre	Rs 234.75 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		-- In containers holding more than 2 L but not more than 10 L:			
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 234.75 per litre
	2204.22.90	--- Other	L	Specific duty per litre	Rs 234.75 per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 134 per litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 278.85 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 278.85 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 167.45 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 234.75 per litre
	2204.29.99	---- Other	L	Specific duty per	Rs 234.75 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 234.75 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 134 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 234.75 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 38.85 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 83.30 per litre
	2206.00.29	---- Other	L	Specific duty per	Rs 83.30 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre	Rs 38.85 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 38.85 per litre
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre	Rs 48 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 48 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre	Rs 66.65 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 66.65 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre	Rs 52.90 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 52.90 per litre
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 83.30 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per	Rs 129.50 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 129.50 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 38.85 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 83.30 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 83.30 per litre
		--- Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 101.30 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 152 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 152 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre	Rs 167.45 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 167.45 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre.	Rs 2,032.80 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per	Rs 1,271.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.50.19	---- Other	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 658.25 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Liqueurs and cordials:			

		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre	Rs 447.25 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 447.25 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 447.25 per litre absolute alcohol
		- Other:			

		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol

		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre	Rs 62.60 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 62.60 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre	Rs 62.60 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 62.60 per litre
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,271.60 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
		--- Admixed spirits:			
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,032.80 per litre absolute

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
					alcohol
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,032.80 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,032.80 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,032.80 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 12,480 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 21,373 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 6,188 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 12,480 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 6,188 per thousand