

RESOLUTION

Mr Speaker, I move that this Assembly resolves that, with effect from 12 June 2021, 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.

11 June 2021

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
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 43.60 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 43.60 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre	Rs 60.60 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 60.60 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 unit	Rs 1,016.40 per litre
	2204.10.90	--- Other	L	Specific duty per unit	Rs 213.40 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:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per unit	Rs 253.50 per litre
	2204.21.19	---- Other	L	Specific duty per unit	Rs 253.50 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 43.60 per litre plus Rs 2 per can
	2204.21.29	---- Other	L	Specific duty per litre	Rs 43.60 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 213.40 per litre
	2204.21.99	---- Other	L	Specific duty per litre	Rs 213.40 per litre
		-- 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 213.40 per litre
	2204.22.90	--- Other	L	Specific duty per litre	Rs 213.40 per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 121.70 per litre
		--- Fortified wine:			

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Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 253.50 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 253.50 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 152.20 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 213.40 per litre
	2204.29.99	---- Other	L	Specific duty per litre	Rs 213.40 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		- In containers holding 2 L or less:			
	2205.10.90	--- Other	L	Specific duty per litre	Rs 213.40 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 121.70 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 213.40 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented			

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Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		beverages and non-alcoholic beverages, not elsewhere specified or included:			
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 35.30 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 75.70 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 75.70 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre	Rs 35.30 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 35.30 per litre
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre	Rs 43.60 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 43.60 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre	Rs 60.60 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 60.60 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre	Rs 48.10 per litre plus Rs 2 per can

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2206.00.59	---- Other	L	Specific duty per litre	Rs 48.10 per litre
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 75.70 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 117.70 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 117.70 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 35.30 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per litre	Rs 75.70 per litre
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 75.70 per litre
		--- Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 92.10 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 138.20 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 138.20 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre	Rs 152.20 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 152.20 per litre

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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 1,156 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 1,848 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 598.40 per litre absolute alcohol

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Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 598.40 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 598.40 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 598.40 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 598.40 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 598.40 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 598.40 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 598.40 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 598.40 per litre absolute alcohol

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Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 1,848 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 1,848 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 598.40 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 1,848 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		- 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 406.60 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 406.60 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty	Rs 406.60 per

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				per litre	litre absolute alcohol
		- Other:			
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 1,848 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre	Rs 56.90 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 56.90 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre	Rs 56.90 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 56.90 per litre
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,156 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 1,848 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

Column 1		Column 2	Column 3	Column 4	Column 5
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					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 1,848 per litre absolute alcohol
	2208.90.99	---- Other	L	Specific duty per litre	Rs 1,848 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 11,345 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 19,430 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 5,625 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 11,345 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 5,625 per thousand