

**CENTRAL EXCISE TARIFF ACT 1985**

**BUDGET ANALYSIS 2016-17**

**CENTRAL EXCISE ACT 1944**

**AMENDMENTS IN THE FIRST SCHEDULE TO THE CENTRAL EXCISE TARIFF ACT, 1985**

S. No.	Amendment		
<b>A</b>	<b>Amendments not affecting rates of duty is effective from 1<sup>st</sup> January 2017.</b>		
<b>1.</b>	Editorial changes in the Harmonized System of Nomenclature (HSN) in certain chapters are being incorporated in the First and Second Schedules, to be effective from 01.01.2017.  Milt will also not cover under Chapter Heading 3. Cirrhineus Spp, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) will fall under chapter heading 0301 93 00.  Similarly Chapter Heading 0302 has been substituted in the Tariff as <b>FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304</b>		
<b>2.</b>	To: a) Amend supplementary notes (e) and (f) Chapter 27 so as to change the reference: i. from IS:1460:2000 to IS:1460:2005 for high speed diesel (HSD) and ii. from IS:1460 to IS: 15770:2008 for light diesel oil (LDO) b) Substitute Tariff line 5901 39 10 with description "Warp pile fabrics, uncut" in place of tariff line 5801 37 11 [with description Warp pile fabrics, "epingle" uncut velvet] & 5801 37 19 [with description Warp pile fabrics 'epingle' uncut other]; c) Prescribe separate tariff lines for laboratory created or laboratory grown or manmade or cultured or synthetic diamonds; d) Delete Tariff line 8525 50 50, relating to Wireless microphone.		
<b>B</b>	<b>Amendments involving change in the rate of duty effective from 1<sup>st</sup> March 2016</b>		
	<b>Aerated Beverages</b>		
		<b>From</b>	<b>To</b>
<b>1</b>	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	<b>18%</b>	<b>21%</b>
	<b>Tobacco and Tobacco Products</b>		
<b>2</b>	Cigar and cheroots	12.5% or Rs.3375 per thousand,	12.5% or Rs.3755 per thousand,

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		whichever is higher	whichever is higher
3	Cigarillos	12.5% or Rs.3375 per thousand, whichever is higher	12.5% or Rs.3755 per thousand, whichever is higher
4	Cigarettes of tobacco substitutes	Rs.3375 per thousand	Rs.3755 per thousand
5	Cigarillos of tobacco substitutes	12.5% or Rs.3375 per thousand, whichever is higher	12.5% or Rs.3755 per thousand, whichever is higher
6	Others of tobacco substitutes	12.5% or Rs.3375 per thousand, whichever is higher	12.5% or Rs.3755 per thousand, whichever is higher
7	Gutkha, chewing tobacco (including filter khaini) and jarda scented tobacco	70%	81%
8	Unmanufactured tobacco	55%	64%
9	Paper rolled biris [whether handmade or machine made] and other biris [other than handmade biris] <b>However, the effective rate of basic excise duty of Rs.21 per thousand shall remain unchanged.</b>	Rs.30 per thousand	Rs.80 per thousand
C	Special Excise Duty has been levied on the followings		

4011 50 90	Other	8%
4011 70 00	Of a kind used on agricultural or forestry vehicles and machines	8%
4011 90 00	Other	8%
5402 20	High tenacity yarn of polyesters, whether or not textured:	8%
8415 10	Of a kind designed to be fixed to a window, wall, <b>ceiling or floor, self-contained or "split-system</b>	8%
8702 10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) Vehicles for transport of not more than 13 persons, including the driver	
8702 10 11	Integrated monocoque vehicle, air-conditioned	8%
8702 10 12	Integrated monocoque vehicle, non air-conditioned	8%

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8702 10 18	Other, air-conditioned	8%
8702 10 19	Other, non air-conditioned Other:	8%
8702 10 21	Integrated monocoque vehicle, air-conditioned	8%
8702 10 22	Integrated monocoque vehicle, non air-conditioned	8%
8702 10 28	Other, air-conditioned	8%
8702 10 29	Other, non air-conditioned	8%
8702 20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion  Vehicles for transport of not more than 13 persons, including the driver	8%
8702 20 11	Integrated monocoque vehicle, air-conditioned	8%
8702 20 12	Integrated monocoque vehicle, non air-conditioned	8%
8702 20 18	Other, air-conditioned	8%
8702 20 19	Other, non air-conditioned  Other	8%
8702 20 21	Integrated monocoque vehicle, air-conditioned	8%
8702 20 22	Integrated monocoque vehicle, non air-conditioned	8%
8702 20 28	Other, air-conditioned	8%
8702 20 29	Other, non air-conditioned	8%
8702 30	With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion  Vehicles for transport of not more than 13 persons, including the driver	8%
8702 30 11	Integrated monocoque vehicle, air-conditioned	8%
8702 30 12	Integrated monocoque vehicle, non air-conditioned	8%
8702 30 18	Other, air-conditioned	8%
8702 30 19	Other, non air-conditioned	8%

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	Others	
8702 30 21	Integrated monocoque vehicle, air-conditioned	8%
8702 30 22	Integrated monocoque vehicle, non air-conditioned	8%
8702 30 28	Other, air-conditioned	8%
8702 30 29	Other, non air-conditioned	8%
8702 40	With only electric motor for propulsion: Vehicles for transport of not more than 13 persons, including the driver:	8%
8702 40 11	Integrated monocoque vehicle, air-conditioned	8%
8702 40 12	Integrated monocoque vehicle, non air-conditioned	8%
8702 40 18	Other, air-conditioned	8%
8702 40 19	Other, non air-conditioned Other:	8%
8702 40 21	Integrated monocoque vehicle, air-conditioned	8%
8702 40 22	Integrated monocoque vehicle, non air-conditioned	8%
8702 40 28	Other, air-conditioned	8%
8702 40 29	Other, non air-conditioned	8%
8702 90	Other: Vehicles for transport of not more than 13 persons, including the driver:	8%
8702 90 11	Integrated monocoque vehicle, air-conditioned	8%
8702 90 12	Integrated monocoque vehicle, non air-conditioned	8%
8702 90 18	Other, air-conditioned	8%
8702 90 19	Other, non air-conditioned Other:	8%
8702 90 21	Integrated monocoque vehicle, air-conditioned	8%
8702 90 22	Integrated monocoque vehicle, non air-conditioned	8%
8702 90 28	Other, air-conditioned	8%
8702 90 29	Other, non air-conditioned	8%
8703 40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	8%

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8703 40 10	Vehicles principally designed for transport of more than seven persons, including driver	8%
8703 40 20	Specialised transport vehicles such as ambulances, prison vans and the like	8%
8703 40 30	Motor cars	8%
8703 40 40	Three-wheeled vehicles	8%
8703 40 90	Other	8%
8703 50	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:	8%
8703 50 10	Vehicles principally designed for transport of more than seven persons, u 8% including driver	8%
8703 50 20	Specialised transport vehicles such as ambulances, prison vans and the like	8%
8703 50 30	Motor cars	8%
8703 50 40	Three-wheeled vehicles	8%
8703 50 90	Other	8%
8703 60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	8%
8703 60 10	Vehicles principally designed for transport of more than seven persons, including driver	8%
8703 60 20	Specialised transport vehicles such as ambulances, prison vans and the like	8%
8703 60 30	Motor cars	8%
8703 60 40	Three-wheeled vehicles	8%
8703 60 90	Other	8%

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8703 70	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	8%
8703 70 10	Vehicles principally designed for transport of more than seven persons, including driver	8%
8703 70 20	Specialised transport vehicles such as ambulances, prison vans and the like	8%
8703 70 30	Motor cars	8%
8703 70 40	Three-wheeled vehicles	8%
8703 70 90	Other	8%
8703 80	Other vehicles, with only electric motor for propulsion	8%
8703 80 10	Vehicles principally designed for transport of more than seven persons, including driver	8%
8703 80 20	Specialised transport vehicles such as ambulances, prison vans and the like	8%
8703 80 30	Motor cars	8%
8703 80 40	Three-wheeled vehicles	8%
8703 80 90	Other	8%
8703 90 00	Other	8%

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