

NEPAL BUDGET F.Y. 2080-81(2023-24)

MAJOR HIGHLIGHTS FROM TAX PERSPECTIVE
AMENDMENT BY FINANCE BILL 2080

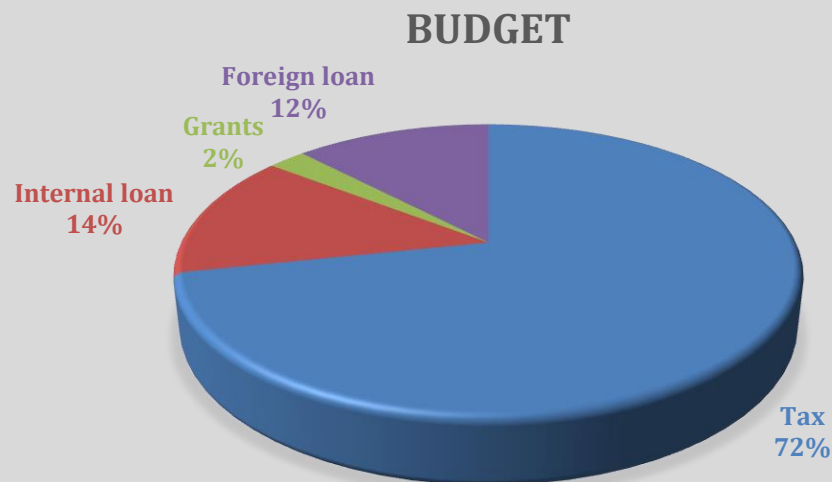
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Nepal Budget Statement FY 2080-81

On Monday, 15 Jetha 2080, Honorable Finance Minister, Dr. Prakash Sharan Mahat presented the full budget for the fiscal year 2080-81 (2023-24). The budget has estimated 6% economic growth and targets to maintain the inflation rate at 6.5%. The allocation of resources, priorities and significant policy statement of the budget is highlighted



Objectives of Budget

- To achieve broad, sustainable, and inclusive economic growth by making the economy dynamic
- Ensuring quality social development, security, and justice,
- Raising the morale of the private sector by creating an investment- friendly environment and reducing poverty by creating income and employment opportunities,
- Maintaining macroeconomic stability,
- Facilitating federalism and maintaining good governance,
- Improving the effectiveness of public spending by improving the budget system.

Expense Head

Current Expenditure
 Capital Expenditure
 Financial Management

Total

Budget Allocated

Rs. 11.42 kharba
 Rs. 3.02 kharba
 Rs. 3.07 kharba
Rs. 17.51 kharba

Major Highlights from Budget Speech

- ❖ The new budget prioritizes achieving economic growth and quality social development,
- ❖ Budget for the health sector to be increased by Rs 14 billion,
- ❖ Rs 7 billion to be allocated for generating employment opportunities, tourism development, enhancing domestic production, utilizing barren land, and promoting small and medium enterprises,
- ❖ TU cricket ground to be developed as an international-level cricket ground,
- ❖ The minimum threshold for foreign investment in the Information Technology (IT) sector to be removed,
- ❖ Rs 1.5 billion budget to be allocated for Chure conservation,
- ❖ Ground-handling fees for foreign airlines operating from Gautam Buddha, Pokhara int'l airports to be reduced,
- ❖ Rs 11.96 billion to be allocated for Ministry of Culture, Tourism and Civil Aviation,
- ❖ The budget of Ministry of Physical Infrastructure and Transport reduced by Rs 30 billion,
- ❖ Provision of extra allowances to government's employees to be scrapped as a part of austerity measures,
- ❖ Government-owned old vehicles to be auctioned within the first six months of FY 2023/24,
- ❖ 20 public enterprises and committees to be scrapped as per the recommendation made by the Public Expenditure Review Committee, 2075 BS,
- ❖ Rs 1.25 billion to be allocated to develop the startup ecosystem including venture capital and startup businesses,
- ❖ National portal to be launched to provide integrated information about the possible investment areas and sources of fund for startups,
- ❖ Provincial level labs to be established for soil testing,
- ❖ Feasibility study to be conducted for marijuana cultivation and its impact on Nepalese economy,
- ❖ Government transfers equalization grant of Rs 146 billion and conditional grants of Rs 227 billion to provincial and local governments,
- ❖ Rs 410 million to be allocated to establish industrial villages in 113 local bodies,
- ❖ 'Nepal ghumau, Nepal chinau' program to be launched to promote domestic tourism,
- ❖ One hill station each in Koshi, Lumbini and Sudurpaschim provinces to be constructed to promote tourism,
- ❖ CAAN to be split into two autonomous entities- regulatory body and the body responsible for developing civil aviation infrastructure,
- ❖ Mulpani cricket ground construction to be completed,
- ❖ Rs 1.98 billion to be allocated to blacktop Karnali Corridor road,
- ❖ Film City Indoor Studio to be made in Dolakha and Banepa,
- ❖ Gwarko flyover construction to be completed,
- ❖ Postal Saving Bank to be abolished,

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- ❖ Government to target the production of an additional 900 MW of electricity in the next fiscal year, making the total production capacity to 3,600 MW,
- ❖ Labeling of both importers and distributors to be made mandatory while selling imported goods in the domestic market,
- ❖ Online assessment system to be promoted to implement transaction-based customs clearance system,
- ❖ Firms carrying out annual transactions of more than Rs 250 million will be incorporated in the central billing monitoring system,
- ❖ Only one percent customs duty will be imposed on the machinery imported by the cottage and small industries,
- ❖ Rs 15.56 billion to be allocated for forest and environment sector,
- ❖ Budget of Rs 87.45 billion allocated for the Ministry of Energy, Water Resources, and Irrigation,
- ❖ Government to provide electricity access to cent percent populations in the next two years,
- ❖ Monasteries that are more than 100 years old to be preserved,
- ❖ Master plan for development of Pashupati Area to be implemented,
- ❖ Government to issue remittance bonds targeting Nepalese who are in foreign employment by taking work permits,
- ❖ Government-owned banks and financial institutions to be restructured.,
- ❖ Rs 157 billion to be allocated for social security programs,
- ❖ Budget revives the controversial Constituency Development Program and allocates Rs 50 million for each of 165 constituencies under the program,
- ❖ Old age allowance to be kept unchanged at Rs 4,000 monthly,
- ❖ Provisions made to facilitate the registration of a new company without incurring any charges,
- ❖ Indigenous products to be promoted with the labels 'Made in Nepal' and 'Make in Nepal',

GENERAL TAXATION

1) Date of Effectiveness of Taxes

Taxes	Effective Date
Custom Duty Custom Service Fee Agriculture Reform Fee Excise Duty Value Added Tax Health Risk Tax Education Service Fee Infrastructure Development Tax Road Construction Fee Road Repair & Maintenance Fee Cinema Development Fee Pollution Control Fee	16 th Jestha 2080
Income Tax Telephone Ownership Charge Telecommunication Service Charge Casino Royalty Digital Service Tax Luxury Duty Foreign Tourism Duty Foreign Employment Service Fee	1 st Shrawan 2080

2) Health Risk Tax

Health Risk Tax shall be collected on the import and production following items:

- ❖ Bidi – Rs. 0.30 per stick
- ❖ Cigarette and Cigar – Rs. 0.60 per stick
- ❖ Ready to consume tobacco, gutkha, pan masala – Rs. 60 per kg

3) Education Service Fee

Students going to study abroad are given foreign exchange facility for tuition fee, ~~2%~~ 3% education service fee will be levied and collected on such amount.

4) Casino Royalty

The person or company having a license or carrying on casino business shall have to pay a royalty of Rs 5 crore or playing only games through modern machines or equipment shall have to pay a royalty of Rs 1.5 crore.

Royalty amounts shall be paid as advance tax.40%, 70% & 100% within Poush end, Chaitra end & Ashar end respectively.

5) Telecommunication Service Charge

TSC shall be collected from the customer by the company providing telephone, mobile, and Internet services at the rate of 10%.

6) Digital service tax

If any person residing outside Nepal is providing Digital services (electronic services) then a 2% amount is collected on the transaction amount.

Exemption: If the annual digital service transaction is less than 20 lakhs then No tax is levied.

7) Luxury Duty

Luxury duty will be levied at the rate of **2%** on the purchase amount of the following luxury goods and services consumed in Nepal: -

- (a) services provided by five-star and above star hotels and luxury resorts.
- (b) imported liquor,

(c) Jewelry, made of gold or precious metal, worth more than Rupees ten lakhs, including diamonds, pearls, stones studded with stones.

8) Foreign tourism fee

Foreign tourism fee shall be levied at the rate of 5% on the payment made by Nepalese tourists going for tourism abroad. (On foreign visit package or company sending their related person to foreign for business promotion)

9) Foreign employment service fee

Any person licensed to conduct foreign employment business shall collect a foreign employment service fee at the rate of 1% of the amount collected from the person going for foreign employment.

10) Special arrangement regarding registration of mobile phones

Users of cellular mobile phones which are in use in Nepal till 15th Jestha, 2080, but could not be registered in the mobile device management system implemented by the Nepal Telecommunication Authority for various reasons should pay the following amount and get registered:

S.N.	Phone Detail	Amount (Rs.)
1.	I-phone or smartphone costing more than Rs. 1 lakh	10,000
2.	Other Smart Phone	3,000
3.	Other than Smart Phone	200

However, if a Nepali citizen who has gone abroad for more than six months after obtaining a labor permit, returns from a foreign country and submits proof thereof, the Nepal Telecommunication Authority will have

to arrange to register one cellular mobile phone used by such a person free of charge.

TAX AMNESTY.

1. Amnesty on Dividend paid from FPO Premium

An entity which has issued shares at a premium price from the Further Public Offering (FPO) and if the dividend amount are distributed as bonus shares to the beneficiary up to F.Y. 2079-80 and has not been included in the income according to sub-section (3) of section 56 of the Income Tax Act, 2058, if the tax on the said amount is filed before the end of Mangsir 2080, the fee and interest will be waived.

2. Waiver of Tax

The arrears of tax up to fifty thousand rupees and the interest on the same have been waived out of the income tax arrears that have been assessed and not recovered till the end of Ashadh 2065 up to the financial year 2063/64.

3. Tax exemption on Media House Business

Residents carrying out business of Media House will get a twenty five percent discount on the tax levied according to the Income Tax Act, 2058 on the income according to their business purpose in the income year 2079/80.

4. Exemption on Profits of Merger or Acquisition

In the case of merger or acquisition of entities, where tax is not paid on gain from bargain, if tax on such income up to the financial year 2078/79 is filed before the end of Mangsir 2080, the fees and interest applicable on such tax shall be waived.

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5. Exemptions for business dealings in securities, land, and real estate

If a natural person involved in regular business of securities, land, and real estate is yet to file income tax return and tax in relation to such dealings and declares such business and pays 50% of the tax due from the F.Y. 2076/77 to 2078/79 within Chaitra end 2080, the remaining tax, fee and interest shall be waived. Any natural person filing the tax as above will be exempted from taxes, fees and interest of previous financial years.

6. Exemptions on foreign employment or educational consulting services

If a person engaged in foreign employment or educational consulting services business has not declared the actual income received from domestic and foreign source in the previous financial years or has not filed the actual tax, if such income is declared and tax is paid within Chaitra end 2080, the fee and interest on such tax shall be waived off.

7. Value added tax exemption for eye hospital

In the case of eye hospital, whether or not registered under VAT, has not collected and filed VAT in the past through transactions subject to VAT, if 5% of the transaction amount from financial year 2076/077 to Jestha 14, 2080 deposited before the end of Ashwin 2080, the remaining tax, additional fees, interest and penalty shall be waived. Any eye hospital that files tax as above shall be exempted from taxes, additional fees, interest, and fines of previous financial years.

8. Value added tax exemption for semolina business.

In case of a person producing or selling semolina (suji) has not collected or deposited VAT from financial year 2071/072 to 14th of Jestha 2076, the tax, additional tax, interest and fines pertaining to such transactions shall be waived of if such person deposits 5% of the total transaction amount for the aforesaid period before Ashwin 2080.

In case the tax is determined on the taxable transactions as mentioned in sub- section (1) is yet to be paid, or the cases pending administrative review or cases under any other judicial body regarding such tax

assessment has been withdrawn and five percent of the transaction amount from the financial year 2071/072 onwards up to Jestha 14, 2076 is filed before the end of Poush 2080, the remaining tax, additional duties, interest and fines shall be waived off.

9. Exemption of fees, interest and additional duties for non- residents

Any non-resident Person, holding PAN provides E-Service of more than 20 lakhs P.A without filing VAT return up to Jestha 2080, The amount of additional tax, interest and fines pertaining to such transaction shall be waived off if such person files the return up to 25th Ashadh 2080

10. Value Added Tax on Grants Received by Non- Governmental Organizations

Non- Governmental Organizations registered under the Organization Registration Act, 2034 having assessed VAT but remaining to be paid on grants received from donor agencies, or international non- governmental organization having pending administrative review or having pending case on other judicial bodies on such tax assessment, If the existing case is withdrawn and an application is submitted to the relevant Internal Revenue Office by the end of Mangsir 2080, the determined value added tax and the additional charges, interest and fine shall be waived off.

11. Exemption of arrears of value added tax for persons engaged in construction business.

Persons engaged in construction business registered under Value Added Tax Act, 2052, who has not submitted the value added tax statement or paid VAT up to the end of Chaitra 2079 can get the waiver of the fine, additional charges and the remaining interest as per VAT Act 2052 If 50% of the tax and interest amount as per the said statement is paid by the end of Poush 2080.

If the person referred to in sub- section (1) has only submitted and filed the value added tax statement he is required to submit by the end of Chaitra

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2079, can get the waiver of additional fees and 50% of interest if such tax and 50% of interest amount thereon is paid by Poush 2080.

12. Exemption of value added tax for persons engaged in transportation services.

Any person engaged in transportation services, who is required to be registered for value added tax, does not file the value added tax return due to it not being registered for value added tax can get waiver of remaining taxes, additional fees, interest and fines if five percent of the transaction amount for the period where it has to be registered is paid by the end of Poush 2080. If the tax and arrears is determined in such transaction or the case pending in the administrative review or other judicial body is withdrawn and the amount equal to five percent of the transaction amount is filed by the end of Poush 2080, the remaining tax and additional charges, interest and fine shall be waived.

13. Exemptions for herbal industries that falls under the scope of value added tax.

Any herbal industry, whether registered or not, who have not collected and filed VAT on Vatable goods since the financial year 2071/072, gets registered under value added tax and pays five percent of the total transaction amount from the year 2071/072 to the 14th of Jestha 2080 before the end of Poush 2080, the remaining tax, additional fees, interest and fine shall be waived off.

In case the tax is determined on the taxable transactions as mentioned above is yet to be paid, or the cases pending administrative review or cases under any other judicial body regarding such tax assessment has been withdrawn and five percent of the transaction amount from the financial year 2071/072 onwards up to Jestha 14, 2080 is filed before the end of Poush 2080, the remaining tax, additional duties, interest and fines shall be waived off.

14. Excise duty exemption for milk- based beverage industry

In case of a person liable to file excise return and collect excise on manufacture of milk based flavored beverages under self- issuance system and not licensed under Excise, if such industry registers and files excise return and excise amount for transactions up to the end of Chaitra 2079 by the end of Ashoj 2080, the fine and late fee on such excise shall be waived. If the tax and arrears is determined in such transaction or the case pending in the administrative review or other judicial body is withdrawn and the total excise amount is filed by the end of Ashwin 2080, the additional charges, interest and fine shall be waived.

15. Interim Administration of Real Estate Registration Fee

In case the province and rural municipality or municipality does not have the means, resources, technology, manpower and office management to collect the real estate registration fee according to the Inter- Governmental Finance Management Act, 2074, the relevant office of the Government of Nepal shall collect such fee according to the rate determined by the province and shall be filed in the relevant provincial and local reserve fund as arranged.

AMENDMENTS UNDER INCOME TAX ACT, 2058

A) ACT AMENDMENT

SECTION	NEW PROVISION	EXISTING PROVISION
4(4ka) (Kha)	Threshold limit for Turnover based taxpayer where the taxable income from business is up to ten lakh rupees and the turnover of the business is more than thirty lakh rupees and less than up to one crore rupees,	where the taxable income from business is up to ten lakh rupees and the turnover of the business is more than thirty lakh rupees and less than one crore rupees,
11(1)	Agricultural income earned by any registered firm, company, partnership or corporate body, business related to vegetable dehydration and cold store business shall be 100% 50% exempt from the Income Tax.	Agricultural income earned by any registered firm, company, partnership or corporate body shall be 100% exempt from the Income Tax.
11(2kha) (Ga)	<u>Additional Tax Concession for special industry</u> Transferred to Sub-section 5 of Section 11	<u>Additional Tax Concession for special industry</u> If the person who got the facility as per clause (a) or (b) shall also get other tax exemption facilities provided under this section.
11(3Gha) (Ka)	A person having permission to commence commercial production, transmission or distribution of electricity produced from hydropower, solar, wind and biological materials until the month of Chaitra 81 Samvat 2083 2084 will get a full income tax exemption for the first ten years from the date of commencement the business and fifty percent income tax exemption for the next five years. "However, in the case of hydropower projects with reservoirs and semi-reservoirs of more than 40 MW, whose financial management (financial closure) has been completed by Chaitra 2085, and lower coastal hydropower projects that will be operated in tandem with those projects shall be granted full tax exemption for the first fifteen years and fifty percent for the next six years"	A person having permission to commence commercial production, transmission or distribution of electricity produced from hydropower, solar, wind and biological materials until the month of Chaitra 81 Samvat 2083 will get a full income tax exemption for the first ten years from the date of commencement the business and fifty percent income tax exemption for the next five years. However, in the case of hydropower projects with reservoirs and semi- reservoirs of more than 43 megawatts, whose financial management (financial closure) has been completed by Chaitra, 2085, they will get a full income tax exemption for the first fifteen years and fifty percent income tax exemption for the next six years.
11(3Nga) (GA)	An additional fifty percent of the tax shall be exempted under clause (a) or (b) on the income received by exporting goods manufactured within Nepal. 50% tax shall be exempted on foreign currency earned by any person up to F.Y. 2084/85 from the export of IT services such as business process outsourcing, software programming, cloud computing etc.	An additional fifty percent of the tax shall be exempted under clause (a) or (b) on the income received by exporting goods manufactured within Nepal.
22(2)	A natural person shall account for tax purposes on a cash basis while calculating the income derived from his employment and investment. However, in the event that a natural person has received a lump	A natural person shall account for tax purposes on a cash basis while calculating the income derived from his employment and investment.

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SECTION	NEW PROVISION	EXISTING PROVISION
	<p>sum payment of wages of past income years granted by court after litigation, the accounting for tax purpose shall be done on an accrual basis in the relevant income year.</p>	
88(1)(8)	<p>TDS at the rate of 2.5% on the payment amount for transportation services and transportation equipment rental. However, a tax of 1.5% shall be deducted from the amount paid to a person who is registered in the value added tax and provides transportation services or rents transportation vehicles.</p>	<p>TDS at the rate of 2.5% on the payment amount for transportation services and transportation equipment rental.</p>
88(1) (9ka)	<p>In case of reservoir and semi- reservoir hydroelectricity of more than 200 MW, whose financial management (financial closure) that will be completed by Chaitra 2082, TDS at the rate of 5% shall be deducted on the payment of interest on loans taken from foreign banks or other foreign financial institutions in foreign currency.</p>	<p>New Provision</p>
88(3)	<p>On payment of interest or similar type having source in Nepal by Resident Bank, Cooperatives, financial institutions, or debenture issuing entity, or listed company to natural person [not involved in any business activity], final TDS at the rate of 6% shall be deducted.</p>	<p>On payment of interest or similar type having source in Nepal by Resident Bank, Cooperatives, financial institutions, or debenture issuing entity, or listed company to natural person [not involved in any business activity], final TDS at the rate of 5% shall be deducted.</p>
88(4) (Kha2)	<p>Deleted</p>	<p>No TDS shall be deducted On Payment of interest for loans taken in foreign currency from foreign banks or other foreign financial institutions by reservoir and semi- reservoir hydropower projects of more than 200 MW, whose financial management (financial closure) will have been completed until the month of Chaitra end 2082,</p>
89(3)	<p>Any payment made by a resident person to a non- resident person under any contract or agreement shall deduct TDS as follows: - (Ka) 5% on contract or agreement, (Kha) 1.5% on commission paid on premium paid to a non- resident insurance company or on premium amount received for reinsurance from a non- resident insurance company. However, this sub-section shall not apply to the payment for the purchase of arms, ammunition and communication equipment purchased by the Nepal Army, Nepal Police and Armed Police for their purposes.</p>	<p>Any payment made by a resident person to a non- resident person under any contract or agreement shall deduct TDS as follows: - (Ka) 5% on contract or agreement, (Kha) 1.5% on commission paid on premium paid to a non- resident insurance company or on premium amount received for reinsurance from a non- resident insurance company. However, this sub- section shall not apply to the payment for the purchase of arms, ammunition and communication equipment purchased by the Nepal Army, Nepal Police and Armed Police for their purposes.</p>
95ka(6kha)	<p>If any resident natural person not involved in business operations receives payment in foreign currency for providing software or other electronic services of a similar nature outside Nepal, the relevant bank, financial institution, and money transfer institution (money transferor) shall withhold tax at the rate of 1%-5% when providing such payment.</p>	<p>If any resident natural person not involved in business operations receives payment in foreign currency for providing software or other electronic services of a similar nature outside Nepal, the relevant bank, financial institution, and money transfer institution (money transferor) shall withhold tax at the rate of 1% when providing such payment</p>
95ka(6Ga)	<p>If a resident natural person who is not engaged in business</p>	<p>If a resident natural person who is not engaged in business</p>

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SECTION	NEW PROVISION	EXISTING PROVISION
	operations receives any payment in foreign currency for providing consulting services outside Nepal, the relevant bank, financial institution, and money transfer institution (money transferor) shall collect advance tax at the rate of 1% 5% of the received amount while providing such payment.	operations receives any payment in foreign currency for providing consulting services outside Nepal, the relevant bank, financial institution, and money transfer institution (money transferor) shall collect advance tax at the rate of 1% of the received amount while providing such payment
95ka(6Gha)	If a resident natural person who is not involved in business operations receives payment in foreign currency for uploading audio-visual content on social media, the relevant bank, financial institution, and money transfer institution shall collect advance tax at the rate of 1% 5% of the amount received when providing such payment.	If a resident natural person who is not involved in business operations receives payment in foreign currency for uploading audio-visual content on social media, the relevant bank, financial institution, and money transfer institution shall collect advance tax at the rate of 1% of the amount received when providing such payment.
95ka(6Nga)	A resident electronic business operator (e- commerce operator) shall collect an advance tax at the rate of 1% when paying the amount for the sale of goods, services or goods and services to a person who joins his platform and provides goods, services or goods and services.	
95ka (7)	Tax shall be withheld at the customs point at the rate of five percent for any such ox, buffalo, goat, sheep, mountain goat under Chapter 1 of the Custom Classification, live, fresh and frozen fish under Chapter 3, such fresh flowers under Chapter 6, such fresh vegetables, potato, onion,227dry vegetables, garlic, baby corn under Chapter 7 and such fresh fruits under Chapter 8 228 and two and half percent for such meat under Chapter 2, such milk products, eggs, honey under Chapter 4, such barley, millet, sorghum (Junelo), rice, beaten rice under Chapter 10, such refined wheat flour, wheat flour under Chapter 11, such herbal medicines, sugarcane under Chapter 12 and such vegetation products under Chapter 14 as are imported for business purpose. However, 1.5% advance income tax shall be levied on the importation of goods subject to VAT.	Tax shall be withheld at the customs point at the rate of five percent for any such ox, buffalo, goat, sheep, mountain goat under Chapter 1 of the Custom Classification, live, fresh and frozen fish under Chapter 3, such fresh flowers under Chapter 6, such fresh vegetables, potato, onion,227dry vegetables, garlic, baby corn under Chapter 7 and such fresh fruits under Chapter 8 228 and two and half percent for such meat under Chapter 2, such milk products, eggs, honey under Chapter 4, such barley, millet, sorghum (Junelo), rice, beaten rice under Chapter 10, such refined wheat flour, wheat flour under Chapter 11, such herbal medicines, sugarcane under Chapter 12 and such vegetation products under Chapter 14 as are imported for business purpose.
Sch 1(4ka)	Notwithstanding anything contained elsewhere in this section, section 95a of a resident natural person not engaged in carrying on a business. 1% 5% will be taxed on the income as per subsection (6b), (6c), (6d)	Notwithstanding anything contained elsewhere in this section, section 95a of a resident natural person not engaged in carrying on a business. One percent will be taxed on the income as per subsection (6b), (6c), (6d)

B) AMENDMENT UNDER SCHEDULES

1) Amendment in Slab Rate for Individuals

TAX RATE	SINGLE PERSON		COUPLE	
	NEW PROVISION	EXISTING PROVISION	NEW PROVISION	EXISTING PROVISION
1%*	Up to Rs. 5,00,000	Up to Rs. 5,00,000	Up to Rs. 6,00,000	Up to Rs. 6,00,000
10%	Next Rs. 2,00,000	Next Rs. 2,00,000	Next Rs. 2,00,000	Next Rs. 2,00,000
20%	Next Rs. 3,00,000	Next Rs. 3,00,000	Next Rs. 3,00,000	Next Rs. 3,00,000
30%	Next Rs. 10,00,000	Next Rs. 10,00,000	Next Rs. 9,00,000	Next Rs. 9,00,000
36%	Next Rs. 30,00,000	Above Rs. 20,00,000	Next Rs. 30,00,000	Above Rs. 20,00,000
39%	Above Rs. 50,00,000	New Provision	Above Rs. 50,00,000	New Provision

*Note: 1% tax rate not applicable for income earned by way of pension, in the case of a taxpayer registered as a sole trading firm, and on the income of an individual contributing to a pension fund or contributory social security fund.

2) New Tax Rate for specific individuals not involved in business.

~~1%~~ **5%** Flat tax rate shall be applicable on following income derived by individuals not involved in business:

- a) Resident natural person not involved in business deriving income in foreign currency for providing software or other electronic service of similar nature outside Nepal.
- b) Resident natural person not involved in business deriving income in foreign currency for providing consultancy service outside Nepal.
- c) Resident natural person not involved in business deriving income in foreign currency for uploading audiovisual contents in social networks outside Nepal.

3) Tax Rates for Cooperatives

The following tax rates shall be applicable to cooperatives dealing in savings and loan:

Area of Operation	NEW PROVISION		EXISTING PROVISION
	Other than Tax exempt	Saving and Credit	Other Than Tax Exempt
Municipality	5%	5% 10%	5%
Sub-Metropolitan	7%	7% 15%	7%
Metropolitan	10%	10% 20%	10%

Withholding Tax

S.N.	Nature Of Transaction	TDS Rate	Nature
1	Normal interest payment, royalty, service fee, commission, sales bonus, natural resource payments having source in Nepal	15%	Advance
2	Retirement payment made by GON, or a contributory based retirement payment made by an approved retirement fund	5%	Final
3	Commission paid to a nonresident person by a resident company	5%	Final
4	Aircraft lease rentals	10%	Final
5	Payment of service fee to a resident service provider registered in VAT.	1.5%	Advance
6	Payment Of Service fee to a resident entity carrying out VAT exempt transaction	1.5%	Advance
7	Payment of the hire charges of rental vehicles, registered in VAT	1.5%	Advance
9	Consideration Paid by Mutual Fund a) To Natural Person b) Other than natural person	5% 15%	Final Final
10	Payment for freight or rental payment against the lease of carriage vehicle relating to the carriage of goods. However, if the service providers engaged in the business of Transport service or providing transport vehicle by being registered in VAT	2.5% 1.5%	Advance Advance
11	On payment of interest or similar type having source in Nepal by Resident Bank, Cooperatives, financial institutions, or debenture issuing entity, or listed company - In case of payment made to natural person [not involved in any business activity] - In case of payment made to entities -In case of Payment made to Tax Exempt Entities	6% 15% 15%	Final Advance Final
12	Payment made by a resident person under a contract to a resident contractor exceeding Rs. 50,000.	1.5%	Advance

Amendments in VAT Act 2052

A. Act Amendment

SECTION	NEW PROVISION	EXISTING PROVISION
8(2Ka)	Any registered or unregistered person who hires a means of transport or receives transport services from an unregistered person shall assess the tax on the taxable value in accordance with this Act and the rules made under this Act at the time of payment or at the time of receipt of the service, whichever is earlier and it will have to be charged. VAT so paid as above can be claimed as input by VAT registered person.	New Provision
29(1Nga)	In accordance with clauses (a), (a1) and (a2) of subsection (1) of section 25 of the Act, Twenty- five percent of the tax defaulted by the tax officer if the tax is found to have been withdrawn without automatic tax refund a percentage amount may be fined through electronic means."	New Provision

B. Goods or Service subject to VAT ensuing Finance Act 2080

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
		Foliage, branches and other parts of plants, without flowers or flower

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06.04	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	0
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

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	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	Gineseng 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	0
	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.

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		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	0
	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 Gallus domesticus), fresh, chilled or frozen
		of fowls of the species Gallus domesticus

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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
	Salmonidide, 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 gorboscha/keta/tshawytscha/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.)

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	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.)

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	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, Eulichthyidae, 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>)
	0303.67.01	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
	0303.67.02	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	0
	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
		Compression ignition internal combustion piston engine (diesel or semi-diesel) and electric motors for pushing
	8701.22.10	Upto 18 KW
		Having both spark ignition internal combustion piston engine and pushable electric motor

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	8701.23.10	Upto 18 KW
		Pushable electric motors
	8701.24.10	Upto 18 KW
		Other
	8701.29.10	Upto 18 KW
	8701.30.00	Track-laying tractors
		Other, of an engine power:
	8701.91.00	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	0
	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	0
	51.01	Wool, not carded or combed.
		-Greasy, including fleece-washed wool:
	5101.11.00	Shorn wool
	5101.19.00	Other

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		-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)

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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

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		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;

C. Goods or Services exempted in VAT ensuing Finance Act 2080

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

D. List of Revision of VAT Exempted Goods or services

Group	Heading/Sub-Heading	Revised	Existing
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 yarn used in handmade sweaters (Other than acrylic and synthetic)	Woolen carpet and woolen carpet weaving, dying, washing, and knitting

E. Amendment in Schedule 2 of Vat Act

REVISED	EXISTING
Deep cycle lead acid battery falling under custom subheading 850700.20 used in electric vehicle produced by domestic industry upon recommendation from the Department of Environment.	Deep cycle lead acid battery falling under custom subheading 850700.20 used in electric vehicle produced by domestic industry upon recommendation from the Ministry of Forest and Environment.

Amendments in Excise Act 2058

A. Major Increase in Excise Rate ensuing Finance Bill 2080

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

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2009.29.00	Other	Rs 13 per KG	Rs 11 per KG
	Juice of any other single citrus fruit:		
2009.31.00	Of a Brix value not exceeding 20	Rs 13 per KG	Rs 11 per KG
2009.39.00	Other	Rs 13 per KG	Rs 11 per KG
	Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20	Rs 13 per KG	Rs 11 per KG
2009.49.00	Other	Rs 13 per KG	Rs 11 per KG
2009.50.00	Tomato juice	Rs 13 per KG	Rs 11 per KG
	Grape juice (including grape must):		
2009.61.00	Of a Brix value not exceeding 30	Rs 13 per KG	Rs 11 per KG
2009.69.00	Other	Rs 13 per KG	Rs 11 per KG
	Apple juice:		
2009.71.00	Of a Brix value not exceeding 20	Rs 13 per KG	Rs 11 per KG
2009.79.00	Other	Rs 13 per KG	Rs 11 per KG
	Juice of any other single fruit or vegetable:		
2009.81.00	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	Rs 13 per KG	Rs 11 per KG
	Other:		
2009.89.10	Mango juice	Rs 13 per KG	Rs 11 per KG
2009.89.90	Other:	Rs 13 per KG	Rs 11 per KG
2009.90.00	Mixer of Juice	Rs 13 per KG	Rs 11 per KG
	Other:		
2106.90.20	Pan Masala without Tobacco	Rs 850 per KG	Rs 821 per KG
2106.90.60	Scented areca nuts without Tobacco	Rs 365 per KG	Rs 350 per KG
	Other:		
2202.91.00	Non-alcoholic beer	Rs 35 per liter	Rs 30 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 235 per Liter	Rs 228 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 90 per liter	Rs 86 per liter
2207.10.90	Others	Rs 90 per liter	Rs 86 per liter

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	Denature Ethyl Alcohol and Other Sprite (any alcohol percentages)		
2207.20.10	Denatured spirit (80 – 99 % alcohol level)	Rs 35 per liter	Rs 30 per liter
2207.20.90	Others	Rs 90 per liter	Rs 86 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 per 235 per liter	Rs 228 per liter
2208.20.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
2208.20.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.20.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.20.99	Other	Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
	Whiskies		
2208.30.10	Alcoholic fluids including spirits used as raw materials of whisky	Rs per 235 per liter	Rs 228 per liter
	Other:		
2208.30.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)	Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
2208.30.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)	Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.30.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)	Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.30.99	Other	Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter

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2208.40.10	Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products		Rs per 235 per liter	Rs 228 per liter
	Other:			
2208.40.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)		Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
2208.40.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)		Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.40.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)		Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.40.99	Others		Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
	Gin and Geneva:			
2208.50.10	Alcoholic fluids including spirits used as raw materials of Gin and Geneva		Rs per 235 per liter	Rs 228 per liter
	Other:			
2208.50.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)		Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
2208.50.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)		Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.50.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)		Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.50.99	Other		Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
	Vodka			
2208.60.10	Alcoholic fluids including spirits used as raw materials of Vodka		Rs per 235 per liter	Rs 228 per liter

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Other:							
2208.60.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)					Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
2208.60.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)					Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.60.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)					Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.60.99	Other					Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
Liqueurs and cordials							
2208.70.10	Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials					Rs per 235 per liter	Rs 228 per liter
Other:							
2208.70.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)					Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
2208.70.92	Prepared alcohol of strength 25 U.P. (having alcoholic content of 42.8%)					Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.70.93	Prepared alcohol of strength 30 U.P. (having alcoholic content of 39.94%)					Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.70.99	Other					Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
Other:							
2208.90.10	Alcoholic fluids including spirits used as raw materials of liquor					Rs per 235 per liter	Rs 228 per liter
Other:							
2208.90.91	Prepared alcohol of strength 15 U.P. (having alcoholic content of 48.5%)					Rs 1800 per Liter Rs 2120 per L.P.	Rs 1750 per Liter Rs 2059 per L.P.

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					Liter	Liter
2208.90.92	Prepared alcohol of strength alcoholic content of 42.8%)	25	U.P.	(having	Rs 1345 per Liter Rs 1790 per L.P. Liter	Rs 1306 per Liter Rs 1741 per L.P. Liter
2208.90.93	Prepared alcohol of strength alcoholic content of 39.94%)	30	U.P.	(having	Rs 1250 per Liter Rs 1790 per L.P. Liter	Rs 1215 per Liter Rs 1735 per L.P. Liter
2208.90.94	Prepared alcohol of strength alcoholic content of 34.23%)	40	U.P.	(having	Rs 630 per Liter Rs 1050 per L.P. Liter	Rs 610 per liter Rs 1017 per L.P. Liter
2208.90.95	Prepared alcohol of strength alcoholic content of 28.53%)	50	U.P.	(having	Rs 485 per Liter Rs 970 per L.P. Liter	Rs 472 per liter Rs 944 per L.P. Liter
2208.90.96	- Prepared alcohol of strength alcoholic content of 17.12%)	70	U.P.	(having	Rs 50 per Liter Rs 165 per L.P. Liter	Rs 42 per liter Rs 138 per L.P. Liter
2208.90.99	-Other				Rs 1800 per Liter Rs 2120 per L.P. Liter	Rs 1750 per Liter Rs 2059 per L.P. Liter
	Cigarettes containing tobacco:					
2402.20.10	Without filter				Rs 730 per M	Rs 710 per M
	With Filter:					
2402.20.21	Up to 70 mm length				Rs 1690 per M	Rs 1635 per M
2402.20.22	above 70 mm and up to 75 mm length				Rs 2300 per M	Rs 2225 per M
2402.20.23	above 75 mm and up to 85 mm length				Rs 2970 per M	Rs 2880 per M
2402.20.24	above 85 mm length				Rs 4080 per M	Rs 3965 per M
	Other:					
2403.19.20	Processed Tobacco for Cigarette and Beedies				Rs 350 per KG	Rs 343 per KG
2403.19.90	Other				Rs 350 per KG	Rs 343 per KG
	Other:					
2403.91.00	"Homogenized" or "reconstituted" tobacco				Rs 475 per KG	Rs 460 per KG
	Other:					
2403.99.10	Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco				Rs 850 per KG	Rs 821 per KG
2403.99.20	Packed chewing tobacco, to be mixed in lime, put up for retail sale				Rs 495 per KG	Rs 460 per KG

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2403.99.30	Cut tobacco, dust tobacco not for retail sale	Rs 475 per KG	Rs 460 per KG
2403.99.99	-Other	Rs 475 per KG	Rs 460 per KG
2404.11.00	Tobacco containing and reconstituted Tobacco	Rs 475 per KG	Rs 460 per KG
2404.12.00	Other, containing nicotine	Rs 475 per KG	Rs 460 per KG
2404.19.00	Other	Rs 475 per KG	Rs 460 per KG
	Marble and travertine:		
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15%	5%
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	15%	5%
	Granite:		
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25%	15%
	Sandstone		
2516.20.10	Bolder broken or non broken pebbles up to 2.5 inches	25%	15%
2516.20.20	Stone broken or non broken more than 2.5 inches	25%	15%
2516.20.30	Stone broken or non broken sand mixed gravel	25%	15%
2516.90.00	Other monumental or building stone	25%	15%
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	5
3916.20.00	Of polymer of Vinyl Chloride	5	5
3916.90.00	Other Plastics	5	5
44.02	Rounds of wood, whether or not aggregated, including shells or nuts		
4402.90.10	Charcoal used in hookah	15%	15%
4402.90.90	Other	15%	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%	15%
6802.21.00	-Marble, travertine and alabaster	15%	5%
6802.29.00	Other stone	15%	5%
6802.91.00	--Marble, travertine and alabaster	15%	5%

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6802.92.00	-Other calcareous stone	15%	5%
6802.99.00	--Other stone	15%	5%
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 skews and bolts ,whether or not with nuts or washer	RS2500 per Ton	-
7318.16	Nuts	Rs 2500 Per Ton	-
7318.19	Other	Rs 2500 Per Ton	-
	Screw ,Uncut (Non threated)items		
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%	-

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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)		
	Paper cutter letter opener ,Erasing (erasing knife),pencil sharpener and their blades		
8214.10.10	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 ,naini 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%	-

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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	5%	2.5%

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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;	15%	10%
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	10%	5%
	Optical media:		
8523.41	-Unrecorded	10%	5%
	Other		
8523.49.10	Having software	10%	5%
8523.49.90	Other	10%	5%
	Semiconductor medium		
8523.51	Non-volatile(solid state volatile)storage devise smart cards	10%	5%
	Smart cards		
8523.52.10	SIM cards	10%	5%
8523.52.20	Memory cards	10%	5%
8523.52.90	Other	10%	5%
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	15%	10%
87.03	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
8703.40.10	Unassembled	60%	45%
8703.40.90	Other	60%	45%

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	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	60%	45%
8703.50.90	Other	60%	45%
	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	60%	45%
8703.60.90	Other	60%	45%
	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	60%	45%
8703.70.90	Other	60%	45%
	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		

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9617.00.10	Prepared vacuum flux	5%	-
9617.00.20	Other preparation vessels with vacuum(vacuum vessels)	5%	-

B. Major Decrease in Excise Rate ensuing Finance Bill 2080

Heading/Sub heading	Description of Product/Goods or Service	Revised Rate	Existing Rate
0801.31.00	Cashew - With the peel	10	15
0802.91.00	Pine Nuts, Shelled	Removed	15
0802.92.00	Pine Nuts, Cracked	Removed	15
1404.90.60	argyll plant bark	Removed	10
16.02	Other prepared or preserved meat, meat offal or blood.		
1602.10.00	Homogenized preparations	Removed	15
1602.20.00	Of liver of any animal	Removed	15
1602.42.00	Shoulders and cuts thereof	Removed	15
1602.50.00	Of bovine animals	Removed	15
1602.90.00	Other, including preparations of blood of any animal	Removed	15
	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.		
1604.18.00	Shark fins	Removed	15
1604.31.00	Caviar	Removed	15
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		
	Fresh or chilled fillets of tilapias		

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	(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.)	Removed	10%
0304.32.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	Removed	10%
0304.33.00	Nile Perch (Lates niloticus)	Removed	10%
0304.39.00	Other	Removed	10%
	Fresh or chilled fillets of other fish		10%
0304.41.00	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)	Removed	10%
0304.42.00	trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Removed	10%
0304.43.00	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	Removed	10%
0304.44.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Removed	10%
0304.45.00	swordfish (Xiphias gladius)	Removed	10%
0304.46.00	toothfish (Dissostichus spp.)	Removed	10%
0304.47.00	dogfish and other sharks	Removed	10%
0304.48.00	Rays and skates (Rajidae)	Removed	10%

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0304.49.00	Other	Removed	10%
	Other, fresh or chilled		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	10%
	<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	Removed	10%
0304.53.00	-Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	Removed	10%
0304.54.00	Swordfish (<i>Xiphias gladius</i>)	Removed	10%
0304.55.00	toothfish (<i>Dissostichus</i> spp.)	Removed	10%
0304.56.00	dogfish and other sharks	Removed	10%
0304.57.00	Rays and skates (<i>Rajidae</i>)	Removed	10%
0304.59.00	Other	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> ,		10%
	<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.)	Removed	10%
0304.62.00	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Removed	10%

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0304.63.00	Nile Perch (<i>Lates niloticus</i>)	Removed	10%
0304.69.00	Other	Removed	10%
	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :		10%
0304.71.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Removed	10%
0304.72.00	Haddock (<i>Melanogrammus aeglefinus</i>)	Removed	10%
0304.73.00	Coalfish (<i>Pollachius virens</i>)	Removed	10%
0304.74.00	ake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Removed	10%
0304.75.00	Alaska Pollack (<i>Theragra chalcogramma</i>)	Removed	10%
0304.79.00	Other	Removed	10%
	Frozen fillets of other fish:		10%
0304.81.00	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</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>)	Removed	10%
0304.82.00	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>)	Removed	10%
0304.83.00	-Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Removed	10%
0304.84.00	Swordfish (<i>Xiphias gladius</i>)	Removed	10%
0304.85.00	Toothfish (<i>Dissostichus spp.</i>)	Removed	10%
0304.86.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Removed	10%
0304.87.00	tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	Removed	10%
0304.88.00	Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Removed	10%

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0304.89.00	Other	Removed	10%
	Other frozen:		10%
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	Removed	10%
0304.92.00	toothfish (<i>Dissostichus</i> spp.)	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	10%
0304.94.00	alaska Pollack (<i>Theragra chalcogramma</i>)	Removed	10%
0304.95.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	Removed	10%
0304.96.00	dogfish and other sharks	Removed	10%
0304.97.00	Rays and skates (<i>Rajidae</i>)	Removed	10%
0304.99.00	Other	Removed	10%
	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	Removed	10%
0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine	Removed	10%
	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> ,	Removed	10%

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	Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		10%
0305.32.00	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciida,	Removed	10%
	Moridae and Muraenolepididae		10%
0305.39.00	Other	Removed	10%
	Smoked fish, including fillets, other than edible fish offal :		10%
0305.41.00	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)	Removed	10%
0305.42.00	Herrings (Clupea harengus, Clupea pallasii)	Removed	10%
0305.43.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	Removed	10%
0305.44.00	Tilapias (Oreochromis spp.), catfish	Removed	10%
	(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.,		10%
	Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,		10%
	Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)		10%
0305.49.00	Other	Removed	10%

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	Dried fish, other than edible fish offal, whether or not salted but not smoked:		10%
0305.51.00	Cod	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	10%
0305.53.00	Fish of the families Bregmacerotidae,	Removed	10%
	Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod		10%
	(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i>		10%
	<i>macrocephalus</i>)		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>	Removed	10%
	<i>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		10%
	(<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)		10%
0305.59.00	Other	Removed	10%

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	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>)	Removed	10%
0305.62.00	Cod	Removed	10%
0305.63.00	Anchovies	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	10%
0305.69.00	Other	Removed	10%
	Fish fins, heads, tails, maws and other edible fish offal		10%
0305.71.00	Shark fins	Removed	10%
0305.72.00	Fish heads, tails and maws	Removed	10%
0305.79.00	Other	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		10%
	frozen:		10%
0306.11.00	Rock lobster and other sea craw fish	Removed	10%
0306.12.00	Lobsters	Removed	10%
0306.14.00	Crabs	Removed	10%
0306.15.00	Norway lobsters (<i>Nephrops norvegicus</i>)	Removed	10%
0306.16.00	Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	Removed	10%
0306.17.00	Other shrimps and prawns	Removed	10%

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0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Removed	10%
	Live, fresh or chilled		10%
0306.31.00	Rock lobster and other sea crawfish	Removed	10%
	(Palinurus spp., Panulirus spp., Jasus spp.)		10%
			10%
0306.32.00	Lobsters (Homarus spp.)	Removed	10%
0306.33.00	Crabs	Removed	10%
0306.34.00	Norway lobsters (Nephrops norvegicus)	Removed	10%
0306.35.00	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	Removed	10%
0306.36.00	Other shrimps and prawns	Removed	10%
0306.39.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Removed	10%
	Other		10%
0306.91.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	Removed	10%
0306.92.00	Lobsters (Homarus spp.)	Removed	10%
0306.93.00	Crabs	Removed	10%
0306.94.00	Norway lobsters (Nephrops norvegicus)	Removed	10%
0306.95.00	Shrimps and prawns	Removed	10%
0306.99.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	Removed	10%
	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%

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0307.11.00	Live, fresh or chilled	Removed	10%
0307.12.00	Frozen	Removed	10%
0307.19.00	Other	Removed	10%
	Scallops, including queen scallops, of the genera pecten Chlamys or Placopecten		10%
0307.21.00	Live, fresh or chilled	Removed	10%
0307.22.00	Frozen	Removed	10%
0307.29.00	Other	Removed	10%
	Mussels:		10%
0307.31.00	Live, fresh or chilled	Removed	10%
0307.32.00	Frozen	Removed	10%
0307.39.00	Other	Removed	10%
	Cuttle fish and squid:		10%
0307.42.00	Live, fresh or chilled	Removed	10%
0307.43.00	Frozen	Removed	10%
0307.49.00	Other	Removed	10%
	Octopus (Octopus spp.):		10%
0307.51.00	Live, fresh or chilled	Removed	10%
0307.52.00	Frozen	Removed	10%
0307.59.00	Other	Removed	10%
0307.60.00	Snails, other than sea snails	Removed	10%
	Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae,		10%
	Solecurtidae, Solenidae, Tridacnidae		10%
	and Veneridae):		10%
0307.71.00	Live, fresh chilled	Removed	10%
0307.72.00	Frozen	Removed	10%

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0307.79.00	Other	Removed	10%
	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :		10%
0307.81.00	Live, fresh or chilled abalone (Haliotis spp.)	Removed	10%
0307.82.00	Live, fresh or chilled stromboid conchs (Strombus spp.)	Removed	10%
0307.83.00	Frozen abalone (Haliotis spp.)	Removed	10%
0307.84.00	Frozen stromboid conchs (Strombus spp.)	Removed	10%
0307.87.00	Other abalone (Haliotis spp.)	Removed	10%
0307.88.00	Other stromboid conchs (Strombus spp.)	Removed	10%
	Other, including flours, meals and pellets, fit for human consumption:		10%
0307.91.00	Live, fresh or chilled	Removed	10%
0307.92.00	Frozen	Removed	10%
0307.99.00	Other	Removed	10%
	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	Removed	10%
0308.12.00	Frozen	Removed	10%
0308.19.00	Other	Removed	10%
	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :		10%
0308.21.00	Live, fresh or chilled	Removed	10%
0308.22.00	Frozen	Removed	10%

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0308.29.00	Other	Removed	10%
0308.30.00	Jellyfish (Rhopilema spp.)	Removed	10%
0308.90.00	Other	Removed	10%
03.01	Live Fish		
	Figurative Fish		
0301.11.00	Fresh Water	Removed	10%
0301.19.00	Other	Removed	10%
	Other Live Fish		
0301.91.00	Trout	Removed	10%
0301.92.00	eel fish	Removed	10%
0301.93.00	Carp	Removed	10%
0301.94.00	Atlantis and pacific blue fin tuna	Removed	10%
0301.95.00	Southern bluefin tunas	Removed	10%
0301.99.00	Other	Removed	10%
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	Removed	10%
0302.13.00	Pacific salmon	Removed	10%
0302.14.00	Atlantic salmon	Removed	10%
0302.19.00	Other	Removed	10%
	Flat Fish		
0302.21.00	Halibut	Removed	10%
0302.22.00	Peles	Removed	10%
0302.23.00	Shole	Removed	10%
0302.24.00	Turbos	Removed	10%
0302.29.00	Others	Removed	10%

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	Tunas other than edible meat of sub headings 0302.91.00 to 0302.19.00		
0302.31.00	Albacore	Removed	10%
0302.32.00	Yellowfin Tuna	Removed	10%
0302.33.00	Skipjack tuna	Removed	10%
0302.34.00	Bigeye tuna	Removed	10%
0302.35.00	Atlantic and pacific bluefin Tuna	Removed	10%
0302.36.00	Southern bluefin tunas	Removed	10%
0302.39.00	Others	Removed	10%
	Sardines other than edible fish meat of subheadings 0302.11.00 to 0302.19.00		
0302.41.00	Herringus	Removed	10%
0302.42.00	Adrovies	Removed	10%
0302.43.00	Sardines, Sardinella, Brislin or spats	Removed	10%
0302.44.00	Mackerel	Removed	10%
0302.45.00	Jack and Harsh mackerel	Removed	10%
0302.46.00	Cobia	Removed	10%
0302.47.00	Sodphis	Removed	10%
0302.49.00	Other	Removed	10%
0302.51.00	Bregmacirotidae excluding edible fish meat of sub heading 0302.91.00 to 0302.99.00	Removed	10%
0302.52.00	Cad	Removed	10%
0302.53.00	Hydak	Removed	10%
0302.54.00	Colphis	Removed	10%
0302.55.00	Hake	Removed	10%
0302.56.00	Alaska Pike	Removed	10%
0302.59.00	Blue whittings	Removed	10%
	Tilapia	Removed	

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0302.71.00	Tilapia	Removed	10%
0302.72.00	Catfish	Removed	10%
0302.73.00	Carp	Removed	10%
0302.74.00	Eel	Removed	10%
0302.79.00	Others	Removed	10%
	Other Fish except edible fish under sub headings 0302.91.00 to 0302.99.00	Removed	
0302.81.00	Dogfish and other sharks	Removed	10%
0302.82.00	Ray & skates	Removed	10%
0302.83.00	Toothfish	Removed	10%
0302.84.00	Sibas	Removed	10%
0302.85.00	Cibim	Removed	10%
0302.89.00	Others	Removed	10%
	Liver, reproductive gland, wings , head and other edible fish meat	Removed	
0302.91.00	gall and reproductive glands	Removed	10%
0302.92.00	Shark's fin	Removed	10%
0302.99.00	Others	Removed	10%
03.03	Frozen fish other than fillets and other meat of heading 03.04	Removed	10%
	Salmonidae, excluding edible meat under 0303.91.00 to 0303.99.00	Removed	
0303.11.00	Shock eye Salmon	Removed	10%
0303.12.00	Other pacific salmon	Removed	10%
0303.13.00	Atlantic salmon	Removed	10%
0303.14.00	Trout salmon tuta	Removed	10%
0303.19.00	Others	Removed	10%
	Tipalias other than edible fish meat under sub headings 0303.91.00 to 0303.99.00	Removed	
0303.23.00	Tipalias	Removed	10%

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0303.24.00	Catfish	Removed	10%
0303.25.00	Carps	Removed	10%
0303.26.00	Eel	Removed	10%
0303.29.00	Others	Removed	10%
	Flat Fish other than edible fish meat under 0303.91.00 to 0303.99.00	Removed	
0303.31.00	Halibut	Removed	10%
0303.32.00	Pleis	Removed	10%
0303.33.00	Shole	Removed	10%
0303.34.00	Turbots	Removed	10%
0303.39.00	Others	Removed	10%
	Tunas other than edible fish meat of sub heading 0303.91.00 to 0303.99.00	Removed	
0303.41.00	Albacore	Removed	10%
0303.42.00	Yellowfin tuna	Removed	10%
0303.43.00	skipjack tuna	Removed	10%
0303.44.00	Bigeye tuna	Removed	10%
0303.45.00	Atlantic and pacific bluefin tuna	Removed	10%
0303.46.00	Southern bluefin tuna	Removed	10%
0303.49.00	Others	Removed	10%
	Herings other than edible fish meat of 0303.91.00 to 0303.99.00	Removed	
0303.51.00	Herings	Removed	10%
0303.53.00	Saardins	Removed	10%
0303.54.00	Mackrel	Removed	10%
0303.55.00	Jack & Hasrh Mackrel	Removed	10%
0303.56.00	Cobiya	Removed	10%
0303.57.00	Swordfish	Removed	10%
0303.59.00	Others	Removed	10%

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	Bregmacirotidae excluding edible fish meat of sub heading 0303.91.00 to 0303.99.00	Removed	
0303.63.00	Cad	Removed	10%
0303.64.00	Hyang	Removed	10%
0303.65.00	Colfish	Removed	10%
0303.66.00	Hek	Removed	10%
0303.67.00	Alaskan Plik	Removed	10%
0303.68.00	Blue whittings	Removed	10%
0303.69.00	Others	Removed	10%
	Other Fish except edible fish under sub headings 0303.91.00 to 0303.99.00	Removed	
0303.81.00	Dogfish and other sharks	Removed	10%
0303.82.00	Ray & skates	Removed	10%
0303.83.00	Toothfish	Removed	10%
0303.84.00	Cibas	Removed	10%
0303.89.00	Others	Removed	10%
	Liver, reproductive gland, wings , head and other edible fish meat	Removed	
0303.91.00	gall and reproductive glands	Removed	10%
0303.92.00	Shark's fin	Removed	10%
0303.99.00	Others	Removed	10%

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.