

## RESOLUTION

Mr Speaker, Sir, I move that this Assembly resolves that, with effect from 10 November 2012, excise duty shall, in respect of the excisable goods falling under their respective H.S. Codes, as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in Part I of the First Schedule to the Excise Act.

## RESOLUTION

### SCHEDULE

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.03		Beer made from malt:				
	2203.001	--- In can	L	Specific duty per litre	Rs 34.20 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2203.009	--- Other	L	"	Rs 34.20 per litre	"
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
		- Sparkling wine:				
	2204.101	--- Champagne	L	"	Rs 760 per litre	"
	2204.109	--- Other	L	"	Rs 160 per litre	"
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
		-- In containers holding 2 L or less:				

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2204.211	--- Fortified wine	L	Specific duty per litre	Rs 190 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2204.219	--- Other	L	"	Rs 160 per litre	"
		-- Other:				
	2204.291	--- In bulk for bottling purposes	L	"	Rs 91.10 per litre	"
	2204.292	--- Fortified wine	L	"	Rs 190 per litre	"
	2204.293	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	"	Rs 114 per litre	"
	2204.299	--- Other	L	"	Rs 160 per litre	"
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.  - In containers holding 2 L or less:				
	2205.109	--- Other	L	"	Rs 160 per litre	"

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Other:				
	2205.901	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 91.10 per litre	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
22.06	2205.909	--- Other  Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:	L	"	Rs 160 per litre	"
	2206.001	--- Fruit wine	L	"	Rs 26.50 per litre	"
	2206.002	--- Fortified fruit wine	L	"	Rs 56.70 per litre	"
	2206.003	--- Shandy	L	"	Rs 26.50 per litre	"
		--- Beer:				
	2206.0041	---- In can	L	"	Rs 34.20 per litre plus Rs 2 per can	"
	2206.0049	---- Other	L	"	Rs 34.20 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Cider, perry and mead:				
	2206.0051	---- In can	L	Specific duty per litre	Rs 36 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2206.0059	---- Other	L	"	Rs 36 per litre	"
		--- Made-wine and fortified made-wine:				
	2206.0061	---- Made-wine	L	"	Rs 56.70 per litre	"
	2206.0062	---- Fortified made-wine	L	"	Rs 88.20 per litre	"
		--- Island wine and fortified Island wine:				
	2206.0071	---- Island wine	L	"	Rs 26.50 per litre	"
	2206.0072	---- Fortified Island wine	L	"	Rs 56.70 per litre	"
		--- Admixed wine and fortified admixed wine:				
	2206.0081	---- Admixed wine	L	"	Rs 69 per litre	"
	2206.0082	---- Fortified admixed wine	L	"	Rs 103.50 per litre	"
		--- Other:				
	2206.0091	---- In can	L	"	Rs 114 per litre plus Rs 2 per can	"
	2206.0099	---- Other	L	"	Rs 114 per litre	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.  - Spirits obtained by distilling grape wine or grape marc:  --- Cognac:				
	2208.2011	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 866 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.2019	---- Other	L	"	Rs 1386 per litre absolute alcohol	"
		--- Brandy:				
	2208.2021	---- In bulk for bottling purposes	L	"	Rs 866 per litre absolute alcohol	"
	2208.2029	---- Other	L	"	Rs 1386 per litre absolute alcohol	"
	2208.209	--- Other	L	"	Rs 1386 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		- Whiskies:				
	2208.301	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 866 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.309	--- Other	L	"	Rs 1386 per litre absolute alcohol	"
		- Rum and other spirits obtained by distilling fermented sugar-cane products:				
	2208.401	--- Agricultural rum	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.402	--- Island recipe rum	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.409	--- Other	L	"	Rs 448.50 per litre absolute alcohol	"
		- Gin and Geneva:				
	2208.501	--- Distilled gin	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.502	--- London gin	L	"	Rs 448.50 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.509	--- Other	L	Specific duty per litre	Rs 1386 per litre absolute alcohol	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
		- Vodka:				
	2208.601	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	"	Rs 1386 per litre absolute alcohol	"
	2208.609	--- Other	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.70	- Liqueurs and cordials	L	"	Rs 304 per litre absolute alcohol	"
		- Other:				
		--- Eau de vie:				
	2208.9011	---- In bulk for bottling purposes	L	"	Rs 866 per litre absolute alcohol	"
	2208.9019	---- Other	L	"	Rs 1386 per litre absolute alcohol	"



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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
		--- Spirit cooler:				
	2208.9021	---- In can	L	Specific duty per litre	Rs 42.55 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	2208.9029	---- Other	L	"	Rs 42.55 per litre	"
		--- Tequilla:				
	2208.9031	---- In bulk for bottling purposes	L	"	Rs 866 per litre absolute alcohol	"
	2208.9039	---- Other	L	"	Rs 1386 per litre absolute alcohol	"
	2208.904	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	"	Rs 448.50 per litre absolute alcohol	"
	2208.905	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	"	Rs 448.50 per litre absolute alcohol	"

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Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
	2208.906	--- Admixed spirits	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2208.909	--- Other	L	"	Rs 1386 per litre absolute alcohol	"
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.10	- Cigars, cheroots, cigarillos, containing tobacco	kg	Specific duty per kg	Rs 12,236 per kg	"
	2402.20	- Cigarettes containing tobacco	kg	Specific duty per thousand	Rs 3,540 per thousand cigarettes	"
	2402.90	- Other	kg	"	Rs 3,540 per thousand cigarettes	"

For the purposes of this Schedule –

“**liqueur**” means a product having an alcoholic strength of not less than 15 per cent of alcohol by volume obtained by mixing, sweetening or redistilling alcohol with fruits, flowers, leaves, other botanical substances, their juices or with extracts derived by infusion, percolation or maceration of such botanical substances, or with other natural flavouring materials or cream, milk or other milk products, fruit, wine or flavoured wine, and shall be labeled as such.