

NEPAL BUDGET

2079-80 (2022-23)

HIGHLIGHTS FROM TAX PERSPECTIVE



TABLE OF CONTENTS

03-04

BUDGET OBJECTIVES

05-06

BUDGET SUMMARY

07-08

TAXATION GENERAL

9-10

TAX AMNESTY SCHEME

11-27

INCOME TAX

28-33

VALUE ADDED TAX

34-35

EXCISE DUTY

36-38

CUSTOMS DUTY

39-147

ANNEXURES

OBJECTIVES OF BUDGET 2079/80



1

Develop a Production based Economy & achieve Long Term & sustainable Economic Growth.

2

Create Employment Opportunities & Alleviate Poverty by Optimum utilization of resources, Capital & Technology

3

Maintain the Financial Discipline & Limiting Inflation to achieve Aggregate Economic Stability.

4

Transfer the Resources to Province & Local Level & establish Federalism as an enabler of Prosperity

5

Develop a basis for Balanced, Inclusive, Self-reliant & Socialist oriented economy through Socio Economic transformation.

PRIORITIES OF BUDGET 2079/80

1

Transformation of Agriculture Sector

3

Innovation based Local Economic Development

5

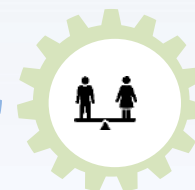
Infrastructure Development and Capital Formation

7

Industrial Development, Investment Promotion and Revival of Tourism Sector

9

Efficient Public Service and Good Governance Promotion & Periodic Election



2

Enhancement of Production and Productivity, Employment Creation and Poverty Elimination by coordination among Government, Private and Cooperative Sector,

4

Human Resource Development

6

Hydroelectricity Production, Transmission Line Expansion and Rural Electrification

8

Environment Protection, Disaster Management and Climate Change Risk Minimization

10

Scientific Research and Development

SUMMARY OF BUDGET

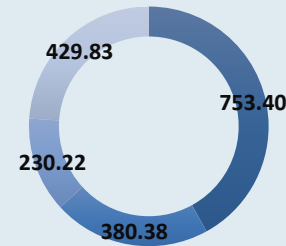


Allocation of Budget

Amount in Billions

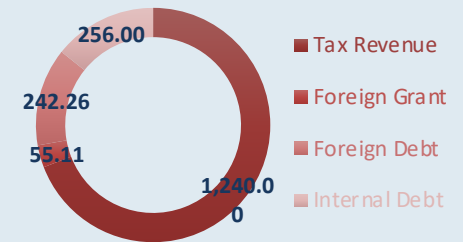
Current Expenditure	753.40	42.00%
Capital Expenditure	380.38	21.20%
Financial Management	230.22	12.83%
Transfer to Province & Local Level	429.83	23.96%
Total Budget Allocated	1793.83	

- Current Expenditure
- Capital Expenditure
- Financial Management
- Transfer to Province & Local Level

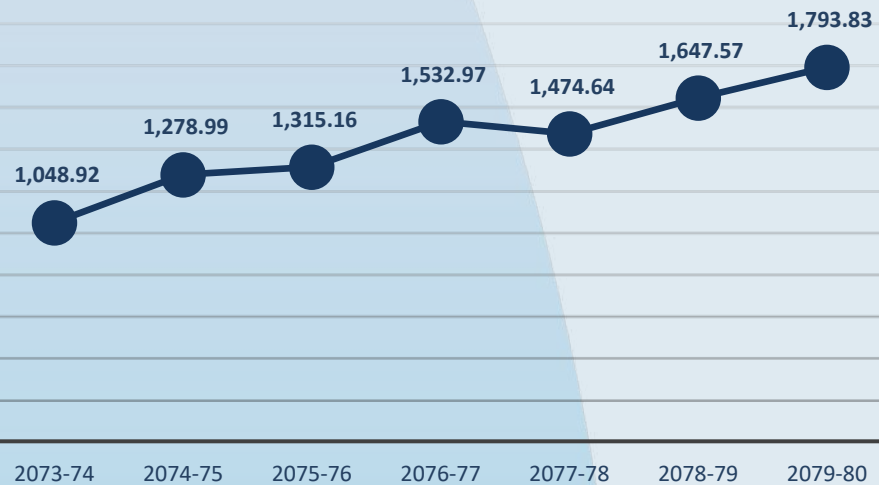


Source of Revenue

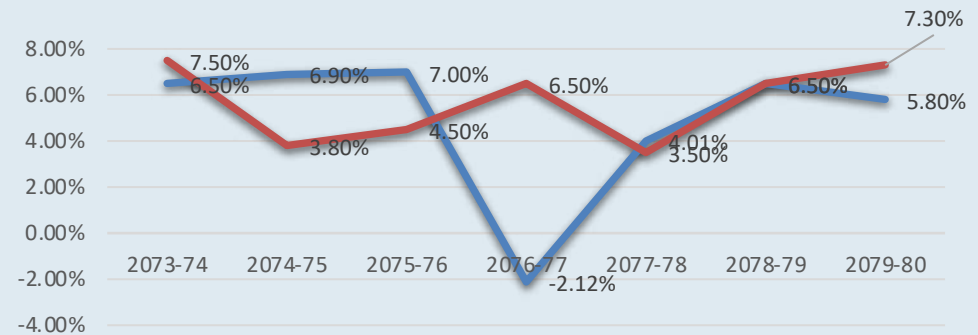
Tax Revenue	1240.00
Foreign Grant	55.11
Foreign Debt	242.26
Internal Debt	256.00



Total Budget (in Billions NPR)



Economic Growth & Inflation



■ Growth Rate ■ Inflation Rate *2078-79 Estimate **2079-80 Projection

● Per capita Income: US \$1,381. It was \$1,191 for 2078/79

BUDGET SUMMARY

- Budget has allocated an amount of NPR 70.05 Billion to the Education Sector. Government announced to start technical education in 1,200 schools across the country.
- Allocated the Budget of NPR 69.38 Billion for Ministry of Health and Population. Free health check-up once a year for people over 40 age.
- 10 lakh tourists to be attracted next FY. Hotel businesses affected by COVID-19 will get an exemption of license and renewal fees.
- Allocated the Budget of NPR 55.97 Billion for Ministry of Agriculture and Livestock Development. **Kisan Pension Scheme** introduced. The government will deposit 10 %of the amount deposited by the farmers in this scheme. 80 percent premium of agricultural insurance will be borne by the government. Each branch of commercial banks will have to provide loan to at least 5 agricultural production and processing industries.
- Allocated the Budget of NPR 260 Million Establishment of **Business Incubation Centers**.
- Only entities and individuals who have obtained permission from the official body will be allowed to trade real estate.
- Electrical vehicle assembling factory to get 40% tax deduction for 5 years.
- System shall be implemented for the issuance of personal PAN at the time of obtaining citizenship and national identity card.
- Submission of personal PAN and tax clearance certificate shall be mandated for the foreign employees during the time of visa renewal and work permit renewal for bringing into the ambit of remuneration tax and other applicable taxes.

Major Highlights of Budget 2079/80

- Salaries of government employees increased by 15 percent.
- The government has lowered the minimum limit for foreign investment to Rs 2 Crore. Arrangements to be made for the approval of foreign direct investment up to Rs 100 million through an automated system.
- Monthly Old Age Allowance shall be provided to citizens who has attained the age of 68 years.
- **Private equity** and **Venture capital** will be allowed to operate.
- 10% share quota for IPOs to be allocated for the Nepali investors living abroad.
- Companies with capital more than Rs. 1 Billion, Companies that does transactions of more than Rs. 5 Billion & Companies that uses natural resources and enjoys government benefits are are mandatorily required to issue shares to public.
- 2 to 15 percent concession to industries consuming Rs 10 crores electricity yearly.
- People who consume less than 20 Units of electricity should not pay the price of electricity.
- Gautam Buddha International Cricket Stadium to be taken over by the government.
- Government announces to build three expressways connecting Chitwan with Kathmandu, Butwal and Pokhara.
- Accelerate the construction of East-West Railway Bardibas - Nijgadh section.

TAXES - GENERAL

Health Risk Tax

Bidi	30 Paisa per Stick
Cigarette & Cigar	60 Paisa per Stick
Khaini, Surti, Pan Masala, Gutkha	60 Rupee Per KG

*Same as previous Year

Infrastructure Development Tax

Import of Petrol and Diesel at customs point	NPR 10 Per Liter
--	-------------------------

Casino Royalty

To General Casino	50 40 Million Per annum
To Casino using Modern Machine Equipment	15 10 Million Per annum

A person or organization licensed to operate a casino, shall pay the 40% of the amount of royalty within Poush 2079, 70% of the amount of royalty within Chaitra 2079 and 100% of the amount of royalty amount within Ashad 2080.

Education Service Fees

While exchanging foreign currency by the students going abroad for studies.

2%

TAXATION - GENERAL

- **Road Maintenance and Improvement Fee** shall be levied at the customs point for road maintenance and improvement at the rate of NPR 4 per Litre for Petrol and NPR 2 per Litre for diesel imported respectively.
- **Pollution Control Fee** will be levied at the rate of NPR 1.50 per Liter for the purchase and distribution of petrol and diesel in Nepal.
- **Cinema Development Fee shall be charged to cinema houses and halls as follows:**
 - 15% on entry fee for all categories of foreign films
 - 20% on entry fee for all categories of foreign films shown from cabins.
 - The cinema house and halls have to issue tickets through electronic system (e-ticket system) and connect with the Central Cinema Management System..
- **Telecommunication Service Charge** to be levied at **10%** ~~13%~~ which will be imposed by telecom industries on the telecommunication charges made to the customer.

Major Highlights of Budget 2079/80

- **Telephone Ownership Fee** of NPR 500 will be charged from every customer for every telephone connection. In case of change of ownership of telephone, the same fee will be charged from the person claiming ownership of telephone. However, in the case of mobile telephones, Telephone Ownership Fee will be charged at the rate of 2% of each SIM card and recharge fee.
- **Digital Service Tax [Introduced by Finance Act, 2079]**
 - *Digital Service Tax shall be levied at the rate of 2% of the transaction value of digital services provided by Non Resident Person to Resident consumers, in case the annual transaction of digital service crosses 2 millions.*
 - *The person providing digital services in Nepal shall have to submit the transaction details & tax as per the income year.*

TAX AMNESTY SCHEME



Special provision for Waiver of Dues & Reliefs

- **Special provision in case of Transportation of Goods Service**
 - Transportation of Goods Service Providers, who has received the rental income from the natural persons not registered under PAN in the FY 2077/78,
 - withholds and pays the TDS as per proviso 8 of Section 88(1) of Income Tax Act, 2058
 - then such expenses shall be deductible while computing taxable income of FY 2077-78, even when no invoice of such transaction is available.
- **Special Reliefs on renewal of Private firms and Companies:**
 - If the Private Firms established under Private Firm Registration Act, 2014 or Company registered under Companies Act, 2063
 - that have not submitted the annual returns and/or not renewed its registration up to FY 2076-77
 - submits its annual returns and fees & penalty of 5% within 14th Jan 2023 (Poush End 2079)
 - then the remaining penalty shall be waived.
- **Waiver of Tax, Fees & Interest**
 - Fees and interest shall be waived if a person having taxable income in past obtains PAN, pays the tax, and files returns for FY 2075-76, 2076-77 and 2077-78 within 14 January 2023 (Poush end 2079).
 - The tax, fees and interest for financial year prior to FY 2075-76 shall also be waived after the above compliance.
- **Waiver of interest, penalty and additional charges to Joint Venture**
 - In case the Joint venture registered under the Value Added Tax Act, 2052, which has not submitted the Vat Return and has not paid the applicable Vat till Chaitra 2078, submits the Vat Return and pays the outstanding Vat & 50% of the interest by the end of Poush 2079, then the remaining penalty, additional fees and interest shall be waived.
 - In case the Joint venture registered under the Value Added Tax Act, 2052, which has submitted the Vat Return but has not paid the applicable Vat, pays the outstanding Vat & 50% of the interest by the end of Chaitra 2079, then the additional fees and remaining interest shall be waived.

TAX AMNESTY SCHEME & BENEFITS TO TAX PAYERS

- Waiver of penalty and late fee under Excise Act**
 - In case the License Holder under Self issuance System registered under the Excise Act, 2058, who has not submitted the Excise Return and has not paid the applicable Excise amount till Chaitra 2078, submits the Excise Return and pays the outstanding Excise amount & 50% of the Late Fee by the end of Poush 2079, then the penalty and remaining late fee shall be waived.
 - In case the License Holder under Self issuance System registered under the Excise Act, 2058, who has submitted the Excise Return but has not paid the applicable Excise amount till Chaitra 2078, pays the outstanding Excise amount & 50% of the Late Fee by the end of Poush 2079, then the penalty and remaining late fee shall be waived.
- Special provision for presumptive taxpayers and turnover based taxpayers**
 - If the turnover amount declared by presumptive taxpayer u/s 4(4) and turnover based taxpayer u/s 4(4ka) has any deviations with actual turnover till the FY 2020-21 (FY 2077-78), then such taxpayer can declare the actual turnover for each year and pay 1.5% tax on differential turnover within 13 April 2023 (Chaitra end 2079). The revised turnover to the extent as declared and tax of such taxpayer shall be deemed to be final.
 - Tax, additional fees, penalty and fees shall be waived in case of the presumptive taxpayer and turnover based taxpayer facing assessment under VAT Act and reassessment under Income Tax Act till 28 May 2022 (14 Jestha 2079) for the difference in turnover declared and actual turnover withdraws the appeals made to various levels (Administrative Review, Revenue Tribunal, or in the Courts) and deposits 1.5% of such differential turnover till 13 April 2023 (Chaitra end 2079).

Major Highlights of Budget 2079/80

- Special rebate on rate of taxes for FY 2078/79 to tax payer affected by COVID-19**

Tax Payer	Annual Transaction Volume (in Rs.)	Tax Rebate
1. Person paying tax u/s 4(4)	Up to 30 Lakhs or Income up to Rs 3 Lakhs	75%
2. Person paying tax u/s 4(4ka)	More than 30 Lakhs, up to 1 Crore & Income upto 10 lakhs	50%
3. Hotel, Travel, Trekking, Film Business (Production, Distribution & Show), Party Palace, Media House, Transportation or Airlines	More than 10 Million	50%

- Special Provision for Stock Write Off**
 - In the case of Excise license holder industries to whom stock written off is recommended by Inland Revenue Department through physical inspection report but the decision on the same is pending, Tax Payer is now eligible to write off such stock older than 15 years by filing an application with the respective Inland Revenue Office within 14 January 2023 (Poush end 2079).
- Tax incentives for the establishment of Vaccine and Liquid Oxygen Industries**
 - The Customs duty, Excise duty and VAT for the FY 2022-23 (2079/80) shall be exempted on the import of machinery equipment required for the establishment of Vaccine Industry under an approved scheme & under HSN code 8421.39.10 required for the establishment of the Liquid Oxygen Industry.

INCOME TAX

General Tax Relief

COVID 19 RELIEF



75% Tax Relief to the Taxpayer falling u/s 4(4)
50% Tax Relief for the Tax payer Falling u/s 4(4ka)
Presumptive Taxation

50% Tax exemption in income tax to Resident person conducting business of Hotel, Travel, Trekking, Film Business (Production, Distribution & Show), Party Palace, Media House, Transportation & having transaction more than 10 Million

1% tax on the income earned by resident individual in foreign currency by providing services based on software programming, cloud computing, electronic services, business process outsourcing or similar information technology related services outside Nepal.

GENERAL TAX RATE


- Entity

25%


- Co-operative

Business Conducted in	FY 2079/80	FY 2078/89
Municipality	7.5%	5%
Sub-Municipality	10%	7%
Metropolitan	15%	10%

INCOME TAX
SLAB RATE
For Resident Person

Particulars	FY 2079/80		FY 2078/79			
	Rs.	Tax Rate	Rs.	Tax Rate		
	First Tax slab	5,00,000	1%*	First Tax Slab	4,00,000	1%*
	Next	2,00,000	10%	Next	1,00,000	10%
	Next	3,00,000	20%	Next	2,00,000	20%
	Next	10,00,000	30%	Next	13,00,000	30%
	Balance Exceeding	20,00,000	36%	Balance Exceeding	20,00,000	36%

Assessed as Couple

	First Tax Slab	6,00,000	1%	First Tax Slab	4,50,000	1%
	Next	2,00,000	10%	Next	1,00,000	10%
	Next	3,00,000	20%	Next	2,00,000	20%
	Next	9,00,000	30%	Next	12,50,000	30%
	Balance Exceeding	20,00,000	36%	Balance Exceeding	20,00,000	36%

For Non-Resident Person

S. N.	Nature of transaction	FY 2079/80	FY 2078/79
1.	Income earned from normal transactions.	25% flat rate	25% flat rate
a.	Income earned from providing shipping, air transport or telecommunication services, postage, satellite, optical fiber project.	5%	5%
b.	Income earned providing shipping, air transport of telecommunication services through the territory of Nepal.	2%	2%
c.	Repatriation by Foreign Permanent Establishment.	5%	5%

* Does not apply to Pension Income, Person contributing to SSF, Proprietorship

1. Natural person working at remote areas are entitled to get deduction from taxable income to a maximum of Rs. 50000.
2. Social Security Tax shall not be applicable for natural person having Pension income, Person contributing to SSF & Proprietorship Firm.
3. Incapacitated natural person shall be entitled to get deduction from taxable income an additional 50% of amount prescribed under first tax slab.
4. A Resident natural person who has procured life insurance and paid premium amount thereon shall be entitled to a deduction of actual annual insurance premium or **Rs. ~~25000~~ 40,000** whichever is less from gross taxable income.
5. A Resident natural person who has procured Health Insurance and paid premium amount thereon shall be entitled to a deduction of actual annual insurance premium or Rs. 20000 whichever is less from gross taxable income.
6. A Resident natural person who has procured Insurance Policy for his house and premium thereon shall be entitle to a deduction of actual annual insurance premium of NPR 5000 whichever is lower from his gross taxable income.
7. In case of the employee employed at the foreign diplomatic mission of Nepal only 25% of the foreign allowances are to be included in the income from salary.
8. In case of the employee posted outside Nepal is getting foreign allowance will get 75% rebate of such allowance.
9. In case of the female employee whose taxable income is only from employment than 10% rebate is allowed on tax liability.
10. Any resident natural person having pension income will get additional deduction from taxable income of the amount equivalent to 25% of the amount of first slab from the taxable income.
11. In case of gain on disposal of listed securities owned by resident natural person, the concerned stock exchange at the time of settlement of transaction shall levy tax at the rate of:
 - 5% of profit if held for more than 365 days and
 - 7.5% of profit if held for a period of 365 days
12. **In case of gain on disposal of Non Business Chargeable Asset (Land & Building) tax shall be levied at the rate of:**
 1. **5% of profit if held for 5 years or more than 5 years**
 2. **7.5% of profit if held for less than 5 years**
(Till Last FY, it was 2.5% & 5% respectively)
13. **Tax shall be levied at the rate of 1% on any resident natural person not involved in the operation of business but receiving payment in foreign currency for providing software or similar kind of other electronic service outside Nepal.**
14. **Tax shall be levied at the rate of 1% on any resident natural person not involved in the operation of business but receiving payment in foreign currency for providing consultancy service outside Nepal.**
15. **Tax shall be levied at the rate of 1% on any resident natural person not involved in the operation of business but receiving payment in foreign currency for uploading audio- visual material in social network.**

Section	Amended Provision	Existing Provision
11(1)	<p>Agriculture Income by Individual not having any registered firm shall be exempt from Income Tax.</p> <p>However, Income earned by any Registered Firm, Company, Partnership or Body Corporates (Sangathit Sanstha) from Agriculture, Vegetable dehydration & Cold Store business shall be 100% exempt from the Income Tax.</p>	<p>Agriculture Income by Individual not having any registered firm shall be exempt from Income Tax.</p> <p>However, Agriculture Income Earned by any Registered Firm, Company, Partnership or Body Corporates (Sangathit Sanstha) shall be 50% exempt from the Income Tax.</p>
11(3)(Kha)	<p>If a special industry has been operated in remote, undeveloped and least developed areas, respectively ten, twenty and thirty percent of the tax leviable on income of the years for up to ten years from the date of commencement of the commercial production or transaction by that industry started operating.</p> <p>Provided that the special industry established in the Karnali Province and hilly district of Far Western Province providing direct employment to more than hundreds of Nepali citizen shall be exempt from income tax for a period of fifteen years from the date of commencement of its transaction.</p>	<p>If a special industry has been operated in remote, undeveloped and least developed areas, respectively ten, twenty and thirty percent of the tax leviable on income of the years for up to ten years from the date of commencement of the commercial production or transaction by that industry started operating.</p> <p>Provided that the special industry established in the Karnali Province providing direct employment to more than hundreds of Nepali citizen shall be exempt from income tax for a period of fifteen years from the date of commencement of its transaction.</p>

Section	Amended Provision	Existing Provision
11(3Gha)(Ka)	<p>The licensed person or entity commencing commercial production, transmission or distribution of hydropower, electricity produced from solar, wind and biological substance till Chaitra of 2083 shall be provided 100% income tax exemption for the first ten years and 50% percent exemption for another 5 years afterwards.</p> <p>Provided that in the case of the hydropower projects of more than 40 MW capacity with reservoir and semi reservoir concluding financial closure till the month of Chaitra of 2085, 100% tax exemption shall be provide for first fifteen years and 50% percent tax exemption for further six years.</p>	<p>The licensed person or entity commencing commercial production, transmission or distribution of hydropower, electricity produced from solar, wind and biological substance till Chaitra of 2082 shall be provided 100% income tax exemption for the first ten years and 50% percent exemption for another 5 years afterwards.</p> <p>Provided that in the case of the hydropower projects of more than 200 MW capacity with reservoir and semi reservoir concluding financial closure till the month of Chaitra of 2082, 100% tax exemption shall be provide for first fifteen years and 50% percent tax exemption for further six years.</p>
11(3Kna)(Ga)	<p>Tax exemption on income earned from export in any income year from a source in Nepal shall be as follows:</p> <p>(a) if tax is chargeable at the rate of 20% on an income of an individual resident, 25% of that tax and if 30% is taxable, 50% of that tax,</p> <p>(b) 20% of tax leviable on the income of an entity,</p> <p>(c) additional 50% of the tax on income earned from export of goods produced in Nepal after deduction of the exemption under clause (a) or (b).</p>	<p>Tax exemption on income earned from export in any income year from a source in Nepal shall be as follows:</p> <p>(a) if tax is chargeable at the rate of 20% on an income of an individual resident, 25% of that tax and if 30% is taxable, 50% of that tax,</p> <p>(b) 20% of tax leviable on the income of an entity,</p> <p>(c) additional 35% of the tax on income earned from export of goods produced by a production-based industry, after deduction of the exemption under clause (a) or (b).</p>

Section	Amended Provision	Existing Provision
11(3Ba)	The industry producing immunization vaccine, oxygen gas and sanitary pad shall be provided with tax exemption of 100% for 5 years from the date of commencement of its transaction and 50% for 2 years afterwards.	The industry producing immunization vaccine, oxygen gas and sanitary pad shall be provided with tax exemption of 100% for 3 years from the date of commencement of its transaction and 50% for 2 years afterwards.
11(3Bha)	The industry established within 2082 Ashad with the objective of manufacturing or assembling electric vehicles shall be provided a tax exemption of 40% for 5 years from the date of its commencement of transaction.	New Provision inserted by Finance Act, 2079.
11(3Ma)	The industry established within 2082 Ashad with the objective of manufacturing Agricultural Tools shall be provided a tax exemption of 100% for 5 years from the date of its commencement of transaction.	New Provision inserted by Finance Act, 2079.
11Ga	Removed by Finance Act, 2079	Concession with respect to infrastructure development projects of national importance: There shall not be sought the source of income of any investment made in any infrastructure development project of national importance such as a hydropower project, international airport, subway, road and railway or in a manufacturing industry (except an industry producing cigarette, Bidi, Sigar, chewing tobacco, Khaini, gutkha, pan masala, liquor and beer) providing employment to more than three hundred domestic workers and using more than fifty percent of domestic raw materials, till 2080 Chaitra (mid April 2024).

Section	Amended Provision	Existing Provision
Explanation c to Section 21	"Cash payment" means a payment except a payment by a letter of credit, account payee cheque, draft, money order, telegraphic transfer, money transfer (hundi) through a bank or financial institution to be deposited in bank account, payment made through a digital wallet approved from the Nepal Rastra Bank and a transfer made by any other means between banks or financial institutions.	"Cash payment" means a payment except a payment by a letter of telegraphic transfer, money transfer (hundi) through a bank or financial institution to be deposited in bank account and a transfer made by any other means between banks or financial institutions.
Section 57(1Ka)	For the purpose of computing change in ownership of fifty percent or more than fifty percent of any entity referred to in sub-section (1), only the following ownership of such entity shall be included: a) Ownership held by a shareholder or partner holding one percent or more than one percent of the total ownership, and b) Ownership held by the associated person of a shareholder or partner holding more than one percent of the total ownership of such entity, among shareholders holding less than one percent of the total ownership.	For the purpose of computing change in ownership of fifty percent or more than fifty percent of any entity referred to in sub-section (1), only the following ownership of such entity shall be included: a) Ownership held by a shareholder holding one percent or more than one percent of the total ownership, and b) Ownership held by the associated person of a shareholder holding more than one percent of the total ownership of such entity, among shareholders holding less than one percent of the total ownership.
Explanation to Section 65(1)	For the purpose of this Section, interest based on contribution means retirement contribution made within the limit as prescribed by Sub-section 3 of Section 63.	New Explanation inserted by Finance Act, 2079.

Section	Amended Provision	Existing Provision
88(1)(13)	Tax shall be withheld at the rate of 1.5% on making payment of Royalty to resident person for Literary articles or write up (Rachana).	New Provision inserted by Finance Act, 2079.
95Ka(5)	<p>The Land Revenue Office shall collect advance tax as follows at the time of registration on capital gain earned from the disposal of land or private building of any individual:</p> <p>a) If the disposed non-business taxable asset (land and building) has the ownership of five years or more, at the rate of 5%,</p> <p>b) If the disposed non-business taxable asset (land and building) has the ownership of less than five years, at the rate of 7.5%.</p>	<p>The Land Revenue Office shall collect advance tax as follows at the time of registration on capital gain earned from the disposal of land or private building of any individual:</p> <p>a) If the disposed non-business taxable asset (land and building) has the ownership of five years or more, at the rate of 2.5%,</p> <p>b) If the disposed non-business taxable asset (land and building) has the ownership of less than five years, at the rate of 5%.</p>
97(1)(Ga1)	Except where the Department issues a written order or gives an order, the resident natural person having income only as mentioned pursuant to Sub section 6Kha, 6Ga & 6Gha of Section 95Ka, shall not be required to submit the income return of any income year pursuant to Section 96:	New Provision inserted by Finance Act, 2079.
116(7)	The bank voucher deposited in a Deposit Account maintained with the Finance Comptroller General Office or bank guarantee of the amount pursuant to Sub-Section 5 shall be submitted along with the appeal application to the Revenue Tribunal.	New Provision inserted by Finance Act, 2079.

Section	Amended Provision	Existing Provision
Sec 4(4Ka) & Sec 1(17) of Sch 1 For the FY 2078-79	<p>Applicability: Tax in case of resident natural person fulfilling the following conditions:</p> <ol style="list-style-type: none"> The person has income from source in Nepal only The person has turnover more than Rs 3 Million but less than Rs 10 Millions and Profit is upto 1 Million The person doesn't provide consultancy services & Expert services <p>Tax Rate (50% Rebate)</p> <ul style="list-style-type: none"> Person conducting transaction of goods including Gas, Cigarette by adding upto 3% commission---- <ul style="list-style-type: none"> 3 Million to 5 Million----- 0.25% (0.125%) of Turnover 5 Million to 10 Million----- 0.30% (0.15%) of Turnover Person conducting a business other than specified above <ul style="list-style-type: none"> 3 Million to 5 Million----- 1% (0.5%) of Turnover 5 Million to 10 Million----- 0.80% (0.4%) of Turnover Service Provider (3 Million to 10 Million)----- 2% (1%) 	<p>Applicability: Tax in case of resident natural person fulfilling the following conditions:</p> <ol style="list-style-type: none"> The person has income from source in Nepal only The person has turnover more than Rs 3 Million but less than Rs 10 Millions and Profit is upto 1 Million The person doesn't provide consultancy services & Expert services <p>Tax Rate</p> <ul style="list-style-type: none"> Person conducting transaction of goods including Gas, Cigarette by adding upto 3% commission---- <ul style="list-style-type: none"> 3 Million to 5 Million-----0.25% of Turnover 5 Million to 10 Million-----0.30% of Turnover Person conducting a business other than specified above <ul style="list-style-type: none"> 3 Million to 5 Million-----1% of Turnover 5 Million to 10 Million-----0.80% of Turnover Service Provider (3 Million to 10 Million)----- 2%
Sec 4(4) & Sec 1(7) of Sch 1 For the FY 2078-79	<p>Applicability: Tax in case of resident natural person fulfilling the following conditions:</p> <ol style="list-style-type: none"> The person has income from source in Nepal only The person does not claim Medical Tax Credit as per Section 51 and adjustment of withhold tax as per Section 93. If the income and turnover of the business does not exceed the threshold of 3 lakhs and 30 lakhs rupees respectively. <p>Tax Amount (75% Rebate) Business Operating at:</p> <ol style="list-style-type: none"> Metropolitan or Sub Metropolitan- Rs 7,500 (Rs. 1,875) Municipality- Rs 4,000 (Rs. 1,000) Other than a and b- Rs 2,500 (Rs. 625) 	<p>Applicability: Tax in case of resident natural person fulfilling the following conditions:</p> <ol style="list-style-type: none"> The person has income from source in Nepal only The person does not claim Medical Tax Credit as per Section 51 and adjustment of withhold tax as per Section 93. If the income and turnover of the business does not exceed the threshold of 0.3 million and 3 million rupees respectively. <p>Tax Amount Business Operating at:</p> <ol style="list-style-type: none"> Metropolitan or Sub Metropolitan- Rs 7500 Municipality- Rs 4,000 Other than a and b- Rs 2,500

INCOME TAX
Existing provisions of Income Tax relevant to business entity not amended by finance ordinance 2079/80

Section	Nature of entity	Applicable for both FY 2078/79 and 2079/80
	<u>Domestic income</u>	
	Normal Rate (NR)	25%
	<u>Other</u>	
	Providing direct employment to Nepalese citizens by special industries and information technology industries for whole year:	
	For 100 or more Nepali National	90% of Normal Rate
	For 300 or more Nepali National	80% of Normal Rate
	For 500 or more Nepali National	75% of Normal Rate
	For 1000 or more Nepali National	70% of Normal Rate
	For 100 Nepalese including 33% women, dalit & disabled by Special industries.	Additional 10% rebate
11(3)(Ga)	Special industry and tourism industry (excluding casino) established with capital investment exceeding Rs. 1 billion and providing direct employment to more than 500 individuals throughout the year shall be eligible for	100% income tax exemption for five years from the date of commencement of business and 50% exemption for three years thereafter.
Proviso to section 11(3)(Ga)	Provided that, special and tourism industry (excluding casino) currently in operation, where such industry increases its capital investment to at least Rs. 2 billion and provides direct employment to more than 300 individuals throughout the year along with enhancement in capacity by at least 25%, there shall be full tax exemption on income generated from enhanced capacity	100% exempt up to first five years and 50% rebate in subsequent years

INCOME TAX
Existing provisions of Income Tax relevant to business entity not amended by finance ordinance 2079/80

Section	Nature of entity	Applicable for both FY 2078/79 and 2079/80
11 (3Ka)	Industry established in 'Special Economic Zone' recognized in mountain areas or hill areas by the GON	Up to 10 years 100% exempt and 50% rebate in subsequent years
11 (3Ka)	Industry established in 'Special Economic Zone' other than above locations	100% exempt up to first five years and 50% rebate in subsequent years
11 (3Ka)	Dividend distributed by the industry established in the special economic zone	Dividend Tax is 100% exempt up to first five years and 50% rebate in subsequent 3 years
11 (3Ka)	Income derived by the foreign investors from investment in 'Special Economic Zone'(source of income use of foreign technology, management service fee and royalty)	50% of applicable tax rate
11 (3Yna)	Income from sale by intellectual asset by a person through transfer	50% of applicable tax rate
11 (3Ta)	Tourism Industry or International Airlines established with more than NPR 2 Billion	100% Tax Exemption for first 5 Years and 50% Tax Exemption for next 3 years
11 (3Tha)	Dividend Distribution Tax in case Special Industry, Industry based in Agriculture and Tourism sector capitalizing its profit for the purpose of expansion of capacity of industry.	100% exempt of Dividend Tax
11 (3Da)	Private Company having Paid up Capital NPR 500 Million or More converted into Public Company	10% Rebate in Income Tax for 3 Years
11 (3Dha)	Domestic Tea Production & Processing Industries, Dairy Industries & Textile Industries	50% of applicable tax rate
11 (3Ana)	Health Services Provided by the Community	20% Reduction of Income Tax Act
11(3ta)	Income generated by micro industries for Seven years from the date of commencement of business or transaction. Where such industry is owned by woman, there shall be tax exemption for another three years thereafter.	100% exemption of income tax
11 (3Tha)	Dividend Distribution Tax in case Special Industry, Industry based in Agriculture and Tourism sector capitalizing its profit for the purpose of expansion of capacity of industry.	100% exempt

INCOME TAX
Existing provisions of Income Tax relevant to business entity not amended by finance ordinance 2078/79

Section	Nature of entity	Applicable for both FY 2078/79 and 2079/80
11(3Cha)	Entities carrying out the following transactions shall be provided following concession for 10 years from the date of commencement of commercial transactions/operations on the income tax levied:	ka. Operation of Trolley or Tram - 40 % concession Kha. Construction and operation of Ropeway, Cable Car, Sky Bridge – 40% Concession Ga. Construction & Operation of Roads, Bridge, Tunnel Way, Tunnel, Railway, Airport - 50 %concession
11(3Chha)	Income manufacturing industry, tourism service industry hydropower generation, distribution and transmission industry listed in the security exchange (i.e. capital market)	85% of applicable tax rate
11(3Ja)	There shall be tax concession of 40 % and 25 % for ten years from the date of Operation, if an industry produces brandy, cider or wine based on fruits in highly undeveloped area and undeveloped area respectively.	There shall be tax concession of 40 % for ten years from the date of Operation, if an industry produces brandy, cider or wine based on fruits in highly undeveloped area.
11 (3Jha)	Royalty from export of Intellectual Asset by a person	75% of applicable tax rate
11 (3Dha)	Domestic Tea Production & Processing Industries, Dairy Industries & Textile Industries	50% of applicable tax rate
11 (3Ana)	Health Services Provided by the Community	20% Reduction of Income Tax Act

Section	Nature of entity	Applicable for both FY 2078/79 and 2079/80
Sch 1(13)	Presumptive tax in case a Resident Natural Person is engaged in business of Public Vehicles	<p style="text-align: center;"><u>Rate as per nature of vehicles</u></p> <ol style="list-style-type: none"> 1. Car, Jeep, Van and Micro Bus <ul style="list-style-type: none"> Up to 1300CC Rs. 4,000 From 1301 CC to 2000 CC Rs. 4,500 From 2001 CC to 2900 CC Rs. 5,000 From 2901 CC to 4000 CC Rs. 6,000 Above 4001 CC Rs. 7,000 2. Mini Truck, Mini Bus & Water tanker Rs. 6,000 3. Mini Tripper Rs. 7,000 4. Truck & Bus Rs. 8,000 5. Dozers, Excavator, Loader, Roller, Crane and like such machinery equipment Rs.12,000 6. Oil tanker, Gas Bullet and tripper Rs.12,000 7. Tractor Rs. 2,000 8. Power tiller Rs. 1,500 9. Auto Rickshaw, Three wheeler, Tempo Rs. 2,000

INCOME TAX
Existing provisions of Income Tax relevant to business entity not amended by finance ordinance 2079/80

Section	Nature of entity	Applicable for both FY 2078/79 and 2079/80
Sch 1 Sec 2(2)	Bank and Financial Institution	
	Commercial banks, Development Banks and Finance companies	30%
	Insurance business	
	General insurance business	30%
	Petroleum Industries	
	Entity engaged in Petroleum business under Nepal Petroleum Act , 2010	30%
Sch 2 Sec 6	Merchant Banks, Telecommunication and Internet Services Industry, Money Transfer Capital Market, Commodity Future Market, Securities Brokers and Companies involved in securities business	30%
	Non resident carrying on air and water transport and Telecommunication services in Nepal :	
	a. If the goods and Passengers embarking from Nepal	5%
	b. If a person books ticket from Nepal but the departure is from any foreign country	2%

INCOME TAX
Withholding Taxes

S. N.	Nature of transaction	FY 2079/80	FY 2078/79
A.	Interest income from deposit up to Rs 10000 under 'Micro Finance Program', 'Rural Development Bank', 'Postal Saving Bank' & Co-Operative (u/s-11(2ka) in Village Municipality areas	Exempt from tax	Exempt from tax
B.	Wind fall gains Wind fall gains from Literature, Arts, Culture, Sports, Journalism, Science & Technology and Public Administration amount received up to 5 lacs	25% Nil	25% Nil
C.	Payment of rent by resident person having source in Nepal However no TDS on payment of rent to natural person.	10%	10%
D.	Profit and Gain from Transaction of commodity future market	10%	10%
	Profit and Gain from Disposal of Shares:		
	<u>In case of Natural Resident Person</u>		
	– Listed Shares held for more than 365 days	5%	5%
	– Listed Shares held for 365 days or less	5%	5%
	– Non Listed Shares	10%	10%
E.	<u>Resident Entity</u>		
	– Listed Shares	10%	10%
	– Non Listed Shares	15%	15%
	<u>Others</u>		
	– Listed Shares	25%	25%
	– Non Listed Share	25%	25%
	On dividend paid by the resident entity.		
F.	– To Resident Person	5% for both	5% for both
	– To Non Resident Person		
G.	On payment of gain in investment insurance	5%	5%
H.	On payment of gain from unapproved retirement fund	5%	5%
I.	On payment of interest or similar type having source in Nepal to natural person [not involved in any business activity by Resident Bank, financial institutions or debenture issuing entity, or listed company	5%	5%
J.	Payment for articles published in newspaper	No TDS	No TDS

INCOME TAX
Withholding Taxes

S. N.	Nature of transaction	FY 2079/80	FY 2078/79
K.	Interest payment to Resident bank, other financial institutions	No TDS	No TDS
L.	Interregional interchange fee paid to credit card issuing bank	No TDS	No TDS
M.	Interest or fees paid by Government of Nepal under bilateral agreement	No TDS	No TDS
N.	On payment of general insurance premium to resident insurance company	No TDS	No TDS
O.	On payment of premium to non-resident insurance company	1.5%	1.5%
P.	Contract payment exceeding Rs 50000 for a single contract within 10 days.	1.5%	1.5%
Q.	Interest & Dividend paid to Mutual Fund	No TDS	No TDS
	Payment of consultancy fee:		
R.	– to resident person against VAT invoice	1.5%	1.5%
	– to resident person against non VAT invoice	15%	15%
	Payment on contract to Non Resident Person		
S.	– On repair of aircraft & other contract	5%	5%
	– Other than above	5%	5%
T.	TDS deducted on payment of dividend made by Mutual fund to natural Person is final withholding Tax.	5%	5%
U.	TDS on Payment by Resident Person for utilizing services related with Satellite, Bandwidth, Optical Fiber, equipment relating to telecommunications or electric transmission	10%	10%
V.	Dividend Paid by Partnership Firm to its Partners	5%	5%
W.	Payment for the freight to transportation service or Renting of Transportation vehicle	2.5%	2.5%

INCOME TAX
Withholding Taxes

S. N.	Nature of transaction	FY 2079/80	FY 2078/79
8X.	Renting of Vehicle	1.5%	1.5%
	-VAT Registered -No VAT Registered	10%	10%
Y.	Payment made against question setting, answer evaluation	15%	15%
Z.	Payment to Non Resident Company against Commission paid for Reinsurance	1.5%	1.5%
AA.	Payment made to Consumer Committee	1.5%	1.5%
AB	Commercial Import of Buffalo, Goat, Sheep, Fresh & Frozen Fish, Fruits,	5% of Custom Value	5% of Custom Value
AC	On Import of Meat, Milk Product, Egg, Honey, Millet, Buckwheat, Junelo, Rice, Wheat Flour, Meslin Flour, Other Flours, Herbs, Sugarcane, Herbal products	2.5%	2.5%
AD	Foreign Currency Exchange service by resident bank for students going abroad for study making payment for language exam and standardized test	15% (TCS)	15% (TCS)
AE	Interest paid by resident bank and financial institution to foreign bank or financial institution	10%	10%
AF	In case of the encouragement amount received by consumer of good and services for the payment made through payment cards, E-Money (Wallet), Mobile Banking and electronic payment during purchases as per the prevailing laws, no tax shall be deducted.	No TDS	No TDS
AG	Payment received by a person in foreign currency for providing software or other electronic services of similar nature outside Nepal.	1% (TCS) To be Collected by Bank/FI/Money T/F	1% (TCS) To be Collected by Bank/FI/Money T/F
AH	Interest on Deposit of Life Insurance Companies	5%	5%
AI	Royalty to resident person for Literary articles or write up (Rachana)	1.5%	15%

VALUE ADDED TAX



VAT Rate

No
Change in
Value
Added
Tax Rate

13%

VAT Threshold

5 Million NPR



Person dealing in
goods

No change in Vat Threshold

2 Million NPR



Person dealing in
Services

2 Million NPR



Person dealing in
Goods & Services both

VALUE ADDED TAX

- Definition of **Digital service** introduced by the Finance Bill, 2079 which includes the following services:
 - a) Advertisement services.
 - b) Cinema, Television, Music, Over the Top(OTT), & other similar Membership based services.
 - c) Data collection related services.
 - d) Cloud services.
 - e) Gaming services.
 - f) Mobile Application related services.
 - g) Online market place services & those services availed through such platform.
 - h) Software supply & updates
 - i) Data & image download related services.
 - j) Consultancy, Skill development & Training services
 - k) Other services of similar nature.

- Every non-resident person whose turnover from digital service in Nepal exceeds Rs. 2 million in the preceding 12 months shall be liable to register themselves under VAT .

- Such non resident person shall be liable to pay fine of an amount equivalent to Rs. 20,000 on failure to take registration for providing digital services on each such occasion.

Summary of Changes in Value Added Tax

VAT Exemption withdrawn – Removal from Schedule 1 which means these items are taxable now:

- 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

- Fish; dried, whether or not salted but not smoked, other than edible fish offal.

Tax incentives for the establishment of Vaccine and Liquid Oxygen Industries

- VAT for the FY 2022-23 (2079/80) shall be exempted on the import of machinery equipment required for the establishment of Vaccine Industry under an approved scheme & under HSN code 8421.39.10 required for the establishment of the Liquid Oxygen Industry.

VALUE ADDED TAX

VAT Exemption – Addition in revised Schedule 1

- **Group 1 0709.52.00** genus Boletus Mushrooms
- **Group 1 0709.53.00** genus cantharellus Mushrooms
- **Group 1 0709.54.00** Shiitake (lentinus edodes)
- **Group 1 0709.55.00** Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulceulence, Tricholoma caligatum)
- **Group 1 0709.56.00** Truffles Tuber Species
- **Group 1 1211.60.00** African Cherry's (Prunus africana) Scheme
- **Group 2 4402.20.00** Shell or nut charcoal, whether or not agglomerated.
- **Group 4 8701.21.10** Compression ignition internal combustion piston engine(diesel or semi diesel) only road tractors for semi-trailers up to 18 kilowatt.
- **Group 4 8701.22.10** Both compression ignition internal combustion piston engine(diesel or semi diesel) & propelling electric motor road tractors for semi-trailers up to 18 kilowatt.
- **Group 4 8701.23.10** Both spark ignition internal combustion piston engine(diesel or semi diesel) & propelling electric motor road tractors for semi-trailers up to 18 kilowatt.
- **Group 4 8701.24.10** only propelling electric motor road tractors for semi-trailers up to 18 kilowatt.
- **Group 4 8701.29.10** other road tractors for semi-trailers up to 18 kilowatt.

Summary of Changes in Value Added Tax

- **Group 5 3002.51.00** Cell therapy products, whether or not changed.
- **Group 5 3002.59.00** other cell culture, whether or not changed.
- **Group 5 3822.11.00** Clinical diagnostic or laboratory reagents or responses to clinical diagnostic or laboratory testing kit for malaria
- **Group 5 3822.12.00** Clinical diagnostic or laboratory reagents or responses to clinical diagnostic or laboratory testing kit for transferrable disease from zika or aedes genus mosquitoes
- **Group 5 3822.13.00** Clinical diagnostic or laboratory reagents or responses to clinical diagnostic or laboratory testing kit for blood group separation
- **Group 5 3822.19.00** Other clinical diagnostic or laboratory reagents or responses to clinical diagnostic or laboratory testing kit
- **Group 5 8713.90.10** Electrical hill chair for disabled persons
- **Group 5 8713.90.90** other motorized or mechanical propelled vehicle for disabled persons.
- **Group 11 of 8419.33.00** Lyophilization apparatus, freeze dried units & Spray driers
- **Group 11 of 8479.83.00** Cold isostatic presses

Section	Amended Provision	Existing Provision
2(Da)	"Registered person" means a person registered pursuant to Sections 10, 10A, 10B, and 10B(1) , to carry on transaction.	"Registered person" means a person registered pursuant to Sections 10, 10A, and 10B, to carry on transaction.
2(Dha)	"Registration number" means the registration number provided pursuant to Sections 10, 10A, 10B and 10B(1)	"Registration number" means the registration number provided pursuant to Sections 10, 10A, and 10B
2(Ta2)	<p>Digital service includes the following services provided to the consumers through internet which requires the use of information technology and minimum human intervention:</p> <ul style="list-style-type: none"> a) Advertisement services. b) Cinema, Television, Music, Over the Top(OTT), & other similar Membership based services. c) Data collection related services. d) Cloud services. e) Gaming services. f) Mobile Application related services. g) Online market place services & those services availed through such platform. h) Software supply & updates i) Data & image download related services. j) Consultancy, Skill development & Training services. k) Other services of similar nature covered in above clause (a) to (k). 	New Provision inserted by Finance Bill 2079

Section	Amended Provision	Existing Provision
2 (Da1)	<p>“Non resident person” means a person residing outside Nepal having no permanent business address, a business representative or a legally recognized representative in Nepal.</p>	New Provision inserted by Finance Bill 2079
Sec 10(Kha1)	<p>Registration of Non resident person providing Digital services</p> <ol style="list-style-type: none"> 1. Notwithstanding anything contained in any other provision of this act, Every non resident person providing Taxable digital services exceeding 20 lakhs during the preceding 12 months shall be liable to registration under the Value Added Tax act,2052. 2. The Registration of non resident person providing digital services shall be as determined by the Department. 3. In case of Closure or discontinuance of business by non resident person registered under sub section 1, the Cancellation of registration shall be as determined by the Department. 	New Provision inserted by Finance Bill 2079
Section 18(1 Kha)	<p>The procedure for submitting and sending the tax return pursuant to section 10kha(1) sub-sections (1) and (1ka) shall be as determined by the Department.</p>	<p>The procedure for submitting and sending the tax return pursuant to sub-sections (1) and (1ka) shall be as determined by the Department.</p>

VALUE ADDED TAX
The major changes brought forward by finance ordinance 2079/80 relating to VAT

Section	Amended Provision	Existing Provision
Section 19(7 Kha)	Notwithstanding anything contained in this section, Procedure of payment of tax of person registered pursuant to section 10(kha1) shall be as determined by the Department.	New Provision inserted by Finance Bill 2079
Section 29(1 Ka)	Tax officer may impose fine of Twenty thousand rupees for each time for the violation of an order given by the tax officer to register under Section 5Kha. or for the violation of sub-section (1) or (2) of Section 10 or for not being registered pursuant to sub-section (1) of Section 10Ka, sub-section (1) of Section 10Kha. and Section 10(Kha1)	Tax officer may impose fine of Twenty thousand rupees for each time for the violation of an order given by the tax officer to register under Section 5Kha. or for the violation of sub-section (1) or (2) of Section 10 or for not being registered pursuant to sub-section (1) of Section 10Ka. and sub-section (1) of Section 10Kha.
Section 33(2)	Upon calculation of the amount or bank guarantee to be furnished, twenty- five percent of tax amount furnished in the Department for administrative review shall be included.	Upon calculation of the amount or bank guarantee to be furnished, twenty- five percent of tax amount furnished in the Inland Revenue Department for administrative review shall be included.
Section 33(3)	Pursuant to Sub-section 1, the bank voucher filed in the deposit account maintained with the Financial Comptroller general office or the bank guarantee of the same amount shall be submitted while filing appeal to the revenue tribunal.	New Provision inserted by Finance Bill 2079

EXCISE DUTY

Excise Duty Raised



Excise Duty increased on Electric Vehicle (Car, jeep, Van) with pick up Power Greater than 100 KW as follows:

Pick up (KW)	Excise Duty FY 2079-80**	Excise Duty FY 2078-79
100-200	30%	-
201-300	45%	-
>300	60%	-

**The increased rate of duty is applicable w.e.f. 2079.02.15.



Excise Duty increased on Beer made from malt, un-denatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher, all kinds of alcoholic fluids including spirits used as a raw material of wine or brandy and non-alcoholic beer, cigars, cheroots and cigarillos, containing tobacco, on cigarettes containing tobacco & on unmanufactured tobacco; tobacco refuse.



Excise Duty increased on edible nuts, spices, dry fruits, scented nutshell without tobacco, Paan masala without tobacco, energy drinks, preserved fruit juice, playing cards and toys, import of beauty or make-up preparations.

Further, massive increase in excise duty on iron and steel, whether alloy or not & wire of iron or non-alloy steel.

EXCISE DUTY

- Section 10Gha (1) (Jha) – The excise duty officer may assess the excise duty if any person carries out the transaction of goods or **services** without obtaining the license.
- Section 10Gha (1) (Yan) – Excise Duty Officer may reassess excise duty if the inventory balance of excise tickets as per the record of the excise duty ticket register differs from its physical inventory balance.
- Section 16 (1) (Kha) – If a person produces or imports the goods **or services**, such person shall be punished with imprisonment for a term not exceeding one year or a fine in a sum equivalent to the claimed amount or with both for such offence, and the claimed amount shall also be seized
- Section 16 (2) (Kha) – If a licensee who produces or imports liquor, cigarette and tobacco product conceals, hides or evades excise duty by using either a fake excise duty ticket or **doesn't use a excise duty ticket at all** , the licensee shall be punished, for such offence, with a fine of two hundred percent of the claimed amount or one hundred thousand rupees, whichever is higher, with confiscation of the claimed amount, or imprisonment for a term not exceeding one year or both.

Summary of Amendments in Excise Duty

- Section 16 (4) (Tha) – The excise duty officer may impose a fine equivalent to hundred percent of the amount of excise duty claimed as credit if such has claimed credit of excise duty in violation of ~~Sub-Section (3)~~ of Section 3A.
- **Section 16 (4) (Dha2) – A fine of 100% on applicable excise duty will be imposed if a shortage of excise tickets is observed during its inspection. While, if excess tickets are found, the surplus ticket amount should be recognized in income, and a fine of Rs 100,000 shall be imposed.**
- **Section 19 (6Ga) – Pursuant to Section 19 (6Ka),the concerned person shall while filing the appeal to the Revenue Tribunal present the bank voucher or the bank guarantee deposited in the security deposit account of the Financial Comptroller General Office.**
- **Tax incentives for the establishment of Vaccine and Liquid Oxygen Industries**
 - Excise duty for the FY 2022-23 (2079/80) shall be exempted on the import of machinery equipment required for the establishment of Vaccine Industry under an approved scheme & under HSN code 8421.39.10 required for the establishment of the Liquid Oxygen Industry.

CUSTOMS DUTY



Major Highlights



Increment in the applicable customs duty and excise duty on import of cigarettes and tobacco-related products, automobiles except for ambulances and hearses, motorcycles above 250 cc, and alcoholic beverages.



Exemption of 90% customs duty on import of sanitary pads & 1% customs duty will be on the import of raw materials required by the industries producing sanitary pads.



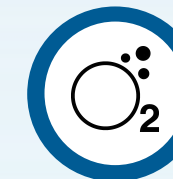
On the recommendation of the Department of Industries, the exemption will be provided at the rate of 25% on custom duty and 50% on excise duty for the import of raw material and parts required by 4 wheeler vehicle manufacturing or assembling industry.



75% exemption of applicable customs duty on import of a maximum of 2 school buses will be provided to public or community schools & 1% customs duty will be applicable on the import of raw materials and parts required by the electric rickshaw, motorcycle, or scooter manufacturing industry.



Customs duty on electric vehicles with pickup power greater than 100 KW has been increased by 15% to 20%.



Customs duty for the FY 2022-23 (2079/80) shall be exempted on the import of machinery equipment required for the establishment of Vaccine Industry.

Custom Duty		The major changes brought forward by finance bill 2079/80 relating to Custom duty	
Section	Amended Provision	Existing Provision	
2 (da)	Import means taking goods in Nepal from outside Nepal. It includes clearing service of container by Custom Office, not possible to land physically in Custom Office but purchased in abroad by shipping company registered in Nepal for the purpose of providing container service.	Import means taking goods in Nepal from outside Nepal.	
2(ha)	Domestic Transportation means transportation of goods, intended to be imported in Nepal, from one custom station to another custom station for checking & clearance procedure after submitting declaration at first import station.		
62 (1)	Section 62 (1) person who is not satisfied with the customs duty determined by the Customs Officer or other employee under this Act or with any order or punishment or decision issued or made by the Customs officer may make appeal to Revenue Tribunal . 2 (ka) In making an appeal under sub-section 1, out of the assessed Custom duty, the undisputed custom duty to be paid and 100 % of disputed custom duty & penalty to be Kept as security deposit or bank guarantee of such amount to be provided. 2(kha) The bank voucher deposited in a Deposit Account maintained with the Finance Comptroller General Office or bank guarantee of the amount pursuant to Sub-Section 2Ka shall be submitted along with the appeal.	Section 62 (1) person who is not satisfied with the customs duty determined by the Customs Officer or other employee under this Act or with any order or punishment or decision issued or made by the Customs officer may make appeal to Revenue Tribunal after making payment of duty and penalty or after keeping security deposit.	

Custom Duty

The major changes brought forward by finance bill 2079/80 relating to Custom duty

Section	Amended Provision	Existing Provision
	<p>Section 57 (ka)(18) Notwithstanding anything contained in any other provision of this section, for the following offence, penalty specified in any other section along with additional penalty of 300% price of goods if such goods is to be released or after such goods seized 200% of price of goods shall be imposed.</p> <p>(1) if there is discrepancy in name, nature, physical features, characteristics, measurement, size, quality & quantity of goods cleared under section 20 sub-section 2 clause (ka), (kha), (ga) as given in declaration by importer, on rechecking by custom officer authorized for doing so, after clearance from custom office but before taking goods outside Custom Area or after taking goods outside Custom Area.</p> <p>(2) if there is discrepancy in GPS installed Lock or Seal with serial number attached in products at boarding station as per section 89(cha).</p> <ul style="list-style-type: none"> • Section 57(kha) (18) In case of situation other than beyond control, penalty of fifty Thousand to One Lakh rupees shall be levied for not using the roadway specified for domestic transportation pursuant to Section 89(Cha) or for not reaching on specified time on the prescribed custom station. 	<p>Section 57 (ka)(18) Notwithstanding anything contained in any other provision of this section, if there is discrepancy in name, nature, physical features, characteristics, measurement, size, quality & quantity of goods cleared under section 20 sub-section 2 clause (ka), (kha), (ga) as given in declaration by importer, on rechecking by custom officer authorized for doing so, after clearance from custom office but before taking goods outside Custom Area or after taking goods outside Custom Area, penalty specified in any other section along with additional penalty of 300% price of goods if such goods is to be released or after such goods seized 200% of price of goods shall be imposed.</p>
62(2ka)	<p>While filing an appeal to Revenue Tribunal, 100% of undisputed custom duty should be paid and 100 % of disputed custom duty and fine should be deposited or bank guarantee of equivalent amount should be presented.</p>	-
62(2kha)	<p>As per Sub-section 2ka, Amount should be deposited in the name of related office in Deposit Account which exist at Office of Treasury And Account Controls and bank voucher of such deposit or bank guarantee of equivalent amount should be presented along with Re-Application Letter.</p>	-

ANNEXURE I : EXCISE TARRIF



EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	10	5
		-Fresh or chilled 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> , <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.)		
	0304.31.00	--Tilapias (<i>Oreochromis</i> spp.)	10	5
	0304.32.00	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	5
	0304.33.00	--Nile Perch (<i>Lates niloticus</i>)	10	5
	0304.39.00	--Other	10	5
		-Fresh or chilled fillets of other fish		
	0304.41.00	--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>)	10	5
	0304.42.00	--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>)	10	5
	0304.43.00	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10	5
	0304.44.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0304.45.00	--Swordfish (<i>Xiphias gladius</i>)	10	5
	0304.46.00	--Toothfish (<i>Dissostichus</i> spp.)	10	5
	0304.47.00	--Dogfish and other sharks	10	5
	0304.48.00	--Rays and skates (<i>Rajidae</i>)	10	5
	0304.49.00	--Other	10	5
		-Other, fresh or chilled		
	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., <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.)	10	5
	0304.52.00	--Salmonidae	10	5
	0304.53.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10	5
	0304.54.00	--Swordfish (<i>Xiphias gladius</i>)	10	5
	0304.55.00	--Toothfish (<i>Dissostichus</i> spp.)	10	5
	0304.56.00	--Dogfish and other sharks	10	5
	0304.57.00	--Rays and skates (<i>Rajidae</i>)	10	5
	0304.59.00	--Other	10	5
		-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> , <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.) :		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0304.61.00	--Tilapias (<i>Oreochromis</i> spp.)	10	5
	0304.62.00	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	5
	0304.63.00	--Nile Perch (<i>Lates niloticus</i>)	10	5
	0304.69.00	--Other	10	5
		-Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :		
	0304.71.00	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	5
	0304.72.00	--Haddock (<i>Melanogrammus aeglefinus</i>)	10	5
	0304.73.00	--Coalfish (<i>Pollachius virens</i>)	10	5
	0304.74.00	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	5
	0304.75.00	--Alaska Pollack (<i>Theragra chalcogramma</i>)	10	5
	0304.79.00	--Other	10	5
		-Frozen fillets of other fish:		
	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>)	10	5
	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>)	10	5
	0304.83.00	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0304.84.00	--Swordfish (<i>Xiphias gladius</i>)	10	5
	0304.85.00	--Toothfish (<i>Dissostichus</i> spp.)	10	5
	0304.86.00	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	5
	0304.87.00	--Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	10	5
	0304.88.00	--Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	10	5
	0304.89.00	--Other	10	5
		-Other frozen:		
	0304.91.00	--Swordfish (<i>Xiphias gladius</i>)	10	5
	0304.92.00	--Toothfish (<i>Dissostichus</i> spp.)	10	5
	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.)	10	5
	0304.94.00	--Alaska Pollack (<i>Theragra chalcogramma</i>)	10	5
	0304.95.00	--Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0304.96.00	--Dogfish and other sharks	10	5
	0304.97.00	--Rays and skates (Rajidae)	10	5
	0304.99.00	--Other	10	5
03.05		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		
	0305.20.00	--Livers, roes and milt of fish, dried, smoked, salted or in brine	10	5
		Fish fillets, dried, salted or in brine, but not Smoked		
	0305.31.00	--Tilapias (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.)	10	5
	0305.32.00	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciida, Moridae and Muraenolepididae	10	5
	0305.39.00	--Other	10	5
		--Smoked fish, including fillets, other than edible fish offal :		
	0305.41.00	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	5
	0305.42.00	--Herrings (Clupea harengus, Clupea pallasii)	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0305.43.00	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i>	10	5
	0305.44.00	--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.)	10	5
	0305.49.00	--Other	10	5
		-Dried fish, other than edible fish offal, whether or not salted but not smoked:		
	0305.51.00	--Cod	10	5
	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.)	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0305.53.00	--Fish of the families Bregmacerotidae,	10	5
	0305.54.00	--Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	10	5
	0305.59.00	--Other -Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	10	5
	0305.61.00	--Herrings (clupea harengue, Clupea pallasii)	10	5
	0305.62.00	--Cod	10	5
	0305.63.00	--Anchovies	10	5
	0305.64.00	--Tilapias (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.)	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0305.69.00	--Other -Fish fins, heads, tails, maws and other edible fish offal	10	5
	0305.71.00	--Shark fins	10	5
	0305.72.00	--Fish heads, tails and maws	10	5
	0305.79.00	--Other	10	5
03.06		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		
		-Frozen		
	0306.11.00	--Rock lobster and other sea craw fish	10	5
	0306.12.00	--Lobsters		
	0306.14.00	--Crabs	10	5
	0306.15.00	--Norway lobsters (<i>Nephrops norvegicus</i>)	10	5
	0306.16.00	--Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10	5
	0306.17.00	--Other shrimps and prawns	10	5
	0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption		
		-Live, fresh or chilled	10	5
	0306.31.00	--Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10	5
	0306.32.00	--Lobsters (<i>Homarus</i> spp.)	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0306.33.00	--Crabs	10	5
	0306.34.00	--Norway lobsters (Nephrops norvegicus)	10	5
	0306.35.00	--Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	10	5
	0306.36.00	--Other shrimps and prawns	10	5
	0306.39.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	5
		-Other		
	0306.91.00	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)		
	0306.92.00	--Lobsters (Homarus spp.)	10	5
	0306.93.00	--Crabs	10	5
	0306.94.00	--Norway lobsters (Nephrops norvegicus)	10	5
	0306.95.00	--Shrimps and prawns	10	5
	0306.99.00	--Others	10	5
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before orduring the smoking process; flours, meals and pellets of molluscs		
		-Oysters:		
	0307.11.00	--Live, fresh or chilled	10	5
	0307.12.00	--Frozen	10	5
	0307.19.00	--Other	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-Scallops, including queen scallops, of the genera pecten Chlamys or Placopecten	10	5
	0307.21.00	--Live, fresh or chilled	10	5
	0307.22.00	--Frozen	10	5
	0307.29.00	--Other	10	5
		-Mussels:		
	0307.31.00	--Live, fresh or chilled	10	5
	0307.32.00	--Frozen	10	5
	0307.39.00	--Other	10	5
		-Cuttle fish and squid:		
	0307.42.00	--Live, fresh or chilled	10	5
	0307.43.00	--Frozen	10	5
	0307.49.00	--Other	10	5
		-Octopus (Octopus spp.):		
	0307.51.00	--Live, fresh or chilled	10	5
	0307.52.00	--Frozen	10	5
	0307.59.00	--Other	10	5
	0307.60.00	-Snails, other than sea snails	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
	0307.71.00	--Live, fresh chilled	10	5
	0307.72.00	--Frozen	10	5
	0307.79.00	--Other	10	5
		-Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) :	10	5
	0307.81.00	--Live, fresh or chilled abalone (Haliotis spp.)	10	5
	0307.82.00	--Live, fresh or chilled stromboid conchs (Strombus spp.)	10	5
	0307.83.00	--Frozen abalone (Haliotis spp.)	10	5
	0307.84.00	--Frozen stromboid conchs (Strombus spp.)	10	5
	0307.87.00	--Other abalone (Haliotis spp.)	10	5
	0307.88.00	--Other stromboid conchs (Strombus spp.)	10	5
		-Other		
	0307.91.00	--Live, fresh or chilled	10	5
	0307.92.00	--Frozen	10	5
	0307.99.00	--Other	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
03.08		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 consumption.		
		-Sea cucumbers (Stichopus japonicus, Holothuroidea):		
	0308.11.00	--Live, fresh or chilled	10	5
	0308.12.00	--Frozen	10	5
	0308.19.00	--Other	10	5
		-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :		
	0308.21.00	--Live, fresh or chilled	10	5
	0308.22.00	--Frozen	10	5
	0308.29.00	--Other	10	5
	0308.30.00	--Jellyfish (Rhopilema spp.)	10	5
	0308.90.00	--Other	10	5
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
		Coconuts		
	0801.11.00	-Dried	15	5
	0801.12.00	--Inside shells (including indocorp)	15	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0801.19.00	--Others	15	-
		-Brazil nuts		
	0801.21.00	--In shell	15	-
	0801.22.00	--Not shelled	15	-
		-Cashew nuts		
	0801.31.00	--In shell	15	-
	0801.32.00	--Not shelled	15	-
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.		
		--Almond		
	0802.11.00	--In shell	15	5
	0802.12.00	--Not shelled	15	5
		-Hazelnut or filbert	15	
	0802.21.00	--In shell	15	5
	0802.22.00	--Not Shelled	15	5
		-Walnuts:	15	
	0802.31.00	--In shell	15	5
	0802.32.00	--Not Shelled	15	5
		-Chestnuts (Castanea spp.):		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0802.41.00	--In shell	15	5
	0802.42.00	--Not Shelled	15	5
		-Pistachios:		
	0802.51.00	--In shell	15	5
	0802.52.00	--Shelled	15	5
		-Macadamia nuts:		
	0802.61.00	--In shell	15	5
	0802.62.00	--Not Shelled	15	5
	0802.70.00	-Kola nuts (Cola spp.)	15	5
	0802.80.00	-Areca nuts	100 per kg	25 per kg
		-Others		
	0802.91.00	--Pine nuts (in shell)	15	-
	0802.92.00	--Pine nuts (without shell)	15	-
	0802.99.00	--Others	15	-
08.03		Bananas of Plantain species (to be used as vegetable) along with fresh or dried bananas		
	0803.10.00	-Bananas of Plantain species (to be used as vegetable)	5	-
	0803.90.00	-Others	5	-
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
		-Dates		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0804.10.10	---Fresh	15	5
	0804.10.20	---Dried	15	5
		-Figs		
	0804.20.10	---Fresh	5	-
	0804.20.90	---Others	10	5
	0804.30.00	-Pineapples	5	-
	0804.40.00	-Avocados	5	-
	0804.50.00	-Guavas, Mangoes and Mangosteens	5	-
08.06		Fresh or Dried Grapes		
	0806.20.00	-Dried	10	5
8.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
	0809.10.00	-Apricots	10	5
08.12		Fruit and nuts, provisionally preserved but unsuitable in that state for immediate consumption		
	0812.10.00	-Cherries	10	5
	0812.90.00	-Others	10	5
08.13		Fruit, dried, other than that of Headings 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter		
	0813.10.00	-Apricots	10	5
	0813.20.00	-Dried Prunes	10	5
	0813.40.00	-Other Fruit	10	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	10	5
09.04		Dried or Grinded Chilli and Pepper		
		-Pepper		
		--Un-Crushed		
	0904.11.10	---Pipla	15	-
	0904.11.20	---White Pepper	15	-
	0904.11.30	---Black Pepper	15	-
	0904.11.40	---Sichuan Pepper	15	-
	0904.11.90	---Others	15	-
		--Crushed		
	0904.12.10	---Pepper	15	-
	0904.12.90	---Others	15	-
09.06		Cinnamon and cinnamon-tree flowers		
		-Neither crushed nor ground		
	0906.11.00	--Cinnamon	10	5
	0906.19.00	--Others	10	5
	0906.20.00	-Crushed or ground	10	5
09.10		Ginger, Saffron, Turmeric (Turmeric Powder), Bay leaf, Mint leaves, Curry and Other Spices		
		-Ginger		
		--Un-grounded or Un-grinded		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	0910.11.10	---Fresh	5	-
	0910.11.90	---Others	5	-
	0910.12.00	--Grounded or Grinded	5	-
	0910.20.00	-Saffron	5	-
		-Turmeric		
	0910.30.10	---Fresh	5	-
	0910.30.20	---Powder	5	-
	0910.30.90	---Others	5	-
11.06		Flour or Powder of Dried Legumes of Heading 07.13, or of Sago or of Root or of Tubers of Heading 07.14 or of Products of Chapter 8		
	1106.10.00	-Of Dried Legumes of Heading 07.13	20	-
	1106.20.00	-Of Sago or of Root or of Tubers of Heading 07.14	20	-
	1106.30.00	-Of Products of Chapter 8	20	-
12.07		Peeled or Unpeeled other oilseeds and oilseeds of fruits		
		-Others		
	1207.91.00	--Opium Seeds	15	-
	1207.99.00	--Others	15	-
14.01		Plant materials such as Bamboo, Rattan (wave Palm), Giant Reed, Himalayan Bamboo, Juncus, Salix Viminalis (वैँस वा विलो जातिको बेल विशेष) or Palm used primarily for weaving (in the form of चोया or पोया) and Straw of grains, dried or whitewashed or dyed by any other means.		
	1401.10.00	-Bamboo	10	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	1401.20.00	-Rattan (wave Palm)	10	-
	1401.90.00	-Others	10	-
14.04		Vegetable products not elsewhere specified or included		
	1404.20.00	-Cotton Linter	5	-
		-Others		
	1404.90.40	---Betel Leaves	10	-
	1404.90.50	---Rudraksha Seeds	10	-
	1404.90.60	---Bark of Nepalese Paper-Bush	10	-
	1404.90.70	---Soapnut	10	-
	1404.90.80	---Broom Grass	10	-
	1404.90.90	---Others	10	-
16.01	1601.00.00	Sausages and meat, offal meat, similar products of blood or Insects ; food preparations based on these products.	15	10
16.02		Other prepared or preserved meat, meat offal, blood and Insects		
	1602.10.00	-Homogenised preparations	15	10
	1602.20.00	-Of liver of any animal	15	10
		-Of poultry of Heading 01.05		
	1602.31.00	--Of Turkeys	15	10
	1602.32.00	--Of fowls of the species Gallus domesticus	15	10
	1602.39.00	--Others	15	10
		-Of Swine		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	1602.41.00	--Hams and cuts thereof	15	10
	1602.42.00	--Shoulders and cuts thereof	15	10
	1602.49.00	--Other, including mixtures	15	10
	1602.50.00	--Of bovine animals	15	10
	1602.90.00	--Other, including preparations of blood of any animal	15	10
16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	15	10
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs		
		Fish, whole or in pieces, but not minced		
	1604.11.00	--Salmon	15	10
	1604.12.00	--Herrings	15	10
	1604.13.00	--Sardines, sardinella and brisling or sprats	15	10
	1604.14.00	--Tunas, skipjack and bonito (Sarda species)	15	10
	1604.15.00	--Mackerel	15	10
	1604.16.00	--Anchovies	15	10
	1604.17.00	--Eels	15	10
	1604.18.00	--Shark fins	15	10
	1604.19.00	--Other	15	10
	1604.20.00	--Other prepared or preserved fish	15	10
		-Caviar and caviar substitutes		
	1604.31.00	--Caviar	15	10

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	1604.32.00	Caviar substitutes	15	10
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
	1605.10.00	-Crab	15	10
		-Shrimps and prawns		
	1605.51.00	--Not in airtight container	15	10
	1605.29.00	--Other	15	10
	1605.30.00	-Lobster	15	10
	1605.40.00	-Other crustaceans	15	10
		-Molluscs		
	1605.51.00	--Oysters	15	10
	1605.52.00	--Scallops, including queen scallops	15	10
	1605.53.00	--Mussels	15	10
	1605.54.00	--Cuttle fish and squid	15	10
	1605.55.00	--Octopus	15	10
	1605.56.00	--Clams, cockles and arkshells	15	10
	1605.57.00	--Abalone	15	10
	1605.58.00	--Snails, other than sea snails	15	10
	1605.59.00	--Other	15	10
		Other aquatic invertebrates		
	1605.61.00	Sea cucumbers	15	10

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	1605.62.00	--Sea urchins	15	10
	1605.63.00	--Jellyfish	15	10
	1605.69.00	--Other	15	10
17.04		Sugar confectionery (including white chocolate), not containing cocoa		
	1704.10.00	-Chewing gum, whether or not sugar- coated	15	10
	1704.90.00	-Other	15	5
18.06		Chocolate and other food preparations containing cocoa		
	1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	15	5
	1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	15	5
		-Other, in blocks, slabs or bars		
	1806.31.00	--Filled	15	5
	1806.32.00	--Not filled	15	5
		-Other		
	1806.90.10	---Products under heading 19.04 having more than 6 percent of coco in weight or if not 6 percent but coated by chocolates in calculation on fully defatted basis	15	5
		---Other	15	5
19.05		Bread whether cocoa-baked or otherwise, Pastries, Cakes, Biscuits and other bread-related items; Communion, Wafers, Empty CAPSE, Sealing Wafers, Rice Paper, and other similar products.		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	1905.10.00	-Crisp Bread	15	-
	1905.20.00	-Gingerbread	15	-
		-Sweet Biscuit, Waffle and Wafers		
	1905.31.00	--Sweet Biscuits	15	-
	1905.32.00	--Waffle and Wafers	15	-
	1905.40.00	-Rusk, Toasted bread and other similar products	15	-
		-Other:		
	1905.90.10	---Pizza	15	-
	1905.90.50	---Biscuits not otherwise mentioned	15	-
	1905.90.60	---Cake, Cookies and Pastries	15	-
	1905.90.70	---Bread	15	-
	1905.90.90	---Other	15	-
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
	2001.10.00	-Cucumbers and gherkins	15	10
	2001.90.00	-Other	15	10
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
	2002.10.00	-Tomatoes, whole or in pieces	15	10
	2002.90.00	-Other	15	10
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2003.10.00	-Mushrooms of the genus Agaricus	15	10
	2003.90.00	-Other	15	10
20.04		Other frozen vegetable prepared or preserved otherwise than by vinegar or acetic acid, other than products of Heading 20.06.		
		-Potatoes		
	2004.10.10	---French fries	15	10
	2004.10.90	---Others	15	10
	2004.90.00	-Other vegetable and mixtures of vegetable	15	10
20.05		Other not frozen vegetable prepared or preserved otherwise than by vinegar or acetic acid, other than products of Heading 20.06.		
	2005.10.00	-Homogenised vegetable	15	10
		-Potatoes		
	2005.20.90	---Others	15	10
	2005.40.00	-Peas	15	10
		-Beans (Vigna spp, Phaseolus spp.)		
	2005.51.00	--Peeled Beans	15	10
	2005.59.00	--Others	15	10
	2005.60.00	-Asparagus	15	10
	2005.70.00	-Olives	15	10
	2005.80.00	-Sweet corn	15	10
		-Other vegetable and vegetable mixture		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2005.91.00	--Bamboo shoots	15	10
	2005.99.00	--Other	15	10
20.06	2006.00.00	Vegetables,fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	15	10
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking whether or not containing added sugar or other sweetening matter		
	2007.10.00	-Homogenised preparations	15	10
		-Others:		
	2007.91.00	--Citrus fruit	15	10
	2007.99.00	--Others	15	10
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		
		-Nuts, ground-nuts and other seeds, whether or not mixed together		
	2008.11.00	--Ground-nuts	15	5
		--Other, including mixtures		
	2008.19.10	---Dried or dried salted gram	15	5
	2008.19.20	---Dried or dried salted cashew nuts	15	5
	2008.19.30	---Dried or dried salted pistachio	15	5
	2008.19.40	---Dried or dried salted almond	15	5
	2008.19.90	---Other	15	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2008.20.00	-Pineapple	15	5
	2008.30.00	-Citrus fruit	15	5
	2008.40.00	-Pears	15	5
	2008.50.00	-Apricots	15	5
	2008.60.00	-Cherries	15	5
	2008.70.00	-Peaches, including nectarines	15	5
	2008.80.00	-Strawberries (ground berries, red berries)	15	5
		-Other, including mixtures other than those of Sub-Heading 2008.19:		
	2008.91.00	--Palm hearts	15	5
	2008.93.00	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	15	5
	2008.97.00	--Mixtures	15	5
		--Others:		
	2008.99.90	---Other	15	5
20.09		Fruit juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
		--Others:		
	2009.89.10	---Mango Juice	Rs. 11 per ltr	-
	2009.89.90	---Other	Rs. 11 per ltr	Rs. 11 per ltr
21.03		Sauce and preparations required for sauce, mixed spices; mustard flour, powder and readymade mustard		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2103.30.00	-Mustard flour, powder and readymade mustard	10	-
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	20	10
21.06		Food preparations not elsewhere specified or included		
	2106.90.20	Pan Masala without Tobacco	Rs. 821 per Kg	Rs. 812 per kg
	2106.90.60	Scented areca nuts without Tobacco	Rs. 350 per Kg	Rs. 281 per Kg
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 20.09.		
		-Others:		
	2202.91.00	--Non-alcoholic beer	Rs. 30 per ltr	Rs. 20 per ltr
		--Others:		
	2202.99.10	---Energy drinks	Rs. 50 per ltr	Rs. 36 per ltr
	2202.99.90	---Other	Rs. 25 per ltr	Rs. 14 per ltr
22.03	2203.00.00	Beer made from malt	Rs. 228 per ltr	Rs. 198 per ltr
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength		
		-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher		
	2207.10.10	---Undenatured ethyl alcohol	Rs. 80 per ltr	Rs. 70 per ltr
	2207.10.20	---Rectified spirit to be used as raw material of liquor having 80 percent or more volume of alcohol	Rs. 80 per ltr	Rs. 70 per ltr
	2207.10.30	---E.N.A. (extra neutral alcohol)	Rs. 86 per ltr	Rs. 76 per ltr
	2207.10.40	---Enhydrous ethanol (having more than 99 percent alcohol)	Rs. 12 per ltr	Rs. 9 per ltr

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2207.10.90	---Other -Ethyl alcohol and other spirits, denatured, of any strength	Rs. 86 per ltr	Rs. 76 per ltr
	2207.20.10	---Denatured spirit (having alcohol of 80 to 99 percent)	Rs. 30 per ltr	Rs. 20 per ltr
	2207.20.90	---Other	Rs. 86 per ltr	Rs. 76 per ltr
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		
	2208.20.10	---All kinds of alcoholic fluids including spirits used as raw material of wine or brandy ---Others	Rs. 228 per ltr	Rs. 198 per ltr
	2208.20.91	----Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.20.92	----Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.20.93	----Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.20.99	----Other -Whiskeys	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.30.10	---Spirit to use as raw material of whiskey ---Others	Rs. 228 per ltr	Rs. 198 per ltr
	2208.30.91	----Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2208.30.92	----Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.30.93	----Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.30.99	----Other	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
		-Rum and other spirits obtained by distilling fermented sugar-cane products:		
	2208.40.10	---Alcoholic fluids including spirits used as raw materials of Rum and other spirits obtained by distilling fermented sugar-cane products	Rs. 228 per ltr	Rs. 198 per ltr
		---Others:		
	2208.40.91	----Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.40.92	----Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.40.93	----Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.40.99	----Other	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
		-Gin and Geneva:		
	2208.50.10	---Alcoholic fluids including spirits used as raw materials of Gin and Geneva	Rs. 228 per ltr	Rs. 198 per ltr
	2208.50.91	----Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2208.50.92	----Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.50.93	----Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.50.99	----Other	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
		-Vodka		
	2208.60.10	---Alcoholic fluids including spirits used as raw materials of Vodka	Rs. 228 per ltr	Rs. 198 per ltr
		---Others:		
	2208.60.91	----Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.60.92	----Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.60.93	----Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.60.99	----Other	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
		-Liquors and cordials		
	2208.70.10	---Alcoholic fluids including spirits used as raw materials of Liqueurs and cordials	Rs. 228 per ltr	Rs. 198 per ltr
		---Others:		
	2208.70.91	----Readymade liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2208.70.92	----Readymade liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.70.93	----Readymade liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.70.99	----Other	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
		-Others:		
	2208.90.10	---Alcoholic fluids including spirits used as raw materials of liquor	Rs. 228 per ltr	Rs. 198 per ltr
		---Others:		
	2208.90.91	----Liquor of 15 u.p. power (having 48.5 percent alcohol)	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
	2208.90.92	----Liquor of 25 u.p. power (having 42.8 percent alcohol)	Rs.1306 per ltr Rs.1741 per LP ltr	Rs.1188 per ltr Rs.1584 per LP ltr
	2208.90.93	----Liquor of 30 u.p. power (having 39.94 percent alcohol)	Rs.1215 per ltr Rs.1735 per LP ltr	Rs.1105 per ltr Rs.1578 per LP ltr
	2208.90.94	----Liquor of 40 u.p. power (having 34.23 percent alcohol)	Rs.610 per ltr Rs.1017 per LP ltr	Rs.555 per ltr Rs.924 per LP ltr
	2208.90.95	----Liquor of 50 u.p. power (having 28.53 percent alcohol)	Rs.472 per ltr Rs.944 per LP ltr	Rs.450 per ltr Rs.900 per LP ltr
	2208.90.99	----Other	Rs.1750 per ltr Rs.2059 per LP ltr	Rs.1592 per ltr Rs.1872 per LP ltr
24.01		Unmanufactured tobacco; tobacco refuse		
	2401.10.00	-Tobacco, not stemmed/stripped	Rs. 130 per kg	Rs. 118 per kg
	2401.20.00	-Tobacco, partly or wholly stemmed/stripped	Rs. 130 per kg	Rs. 118 per kg

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2401.30.00	-Tobacco refuse	Rs. 130 per kg	Rs. 118 per kg
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
	2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	Rs.30 per stick	Rs.21 per stick
		Cigarettes containing tobacco:		
	2402.20.10	---Not filtered	Rs.710 per m	Rs.618 per m
		---Filtered		
	2402.20.21	----in a length up to 70 mm.	Rs.1635 per m	Rs.1418 per m
	2402.20.22	----in a length from 70 mm. up to 75 mm.	Rs.2225 per m	Rs.1843 per m
	2402.20.23	----in a length from 75 mm. up to 85 mm.	Rs.2880 per m	Rs.2400 per m
	2402.20.24	----in a length more than 85 mm.	Rs.3965 per m	Rs.3393 per m
		-Others:		
	2402.90.20	---All kinds of cigar	Rs.30 per stick	Rs.21 per stick
	2402.90.90	---Other	Rs.30 per stick	Rs.21 per stick
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences		
		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
	2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	Rs. 2000 per kg	Rs. 1668 per kg
		--Others:		
	2403.19.10	---Pipe Tobacco	Rs. 2000 per kg	Rs. 1668 per kg
		-Others:		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	2403.91.00	--“Homogenised” or “reconstituted” tobacco	Rs. 460 per kg	Rs. 418 per kg
		--Others:		
	2403.99.10	---Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobacco	Rs. 821 per kg	Rs. 812 per kg
	2403.99.20	---Packed chewing tobacco, to be mixed in lime, put up for retail sale	Rs. 460 per kg	Rs. 418 per kg
	2403.99.30	---Cut tobacco, dust tobacco not for retail sale	Rs. 460 per kg	Rs. 418 per kg
		--Others:		
		---Others:		
	2403.99.91	----Hukka falvour	Rs. 1 400 per kg	Rs. 1 200 per kg
	2403.99.99	----Other	Rs. 460 per kg	Rs. 418 per kg
24.04		Tobacco, recycled tobacco, products containing nicotine, tobacco or nicotine substitute made for the purpose of inhalation without combustion; Other nicotine-containing products designed to inject nicotine into the human body		
		-Products made for the purpose of inhalation without combustion		
	2404.11.00	--Containing tobacco or recycled tobacco	Rs. 460 per kg	-
	2404.12.00	--Others, containing nicotine	Rs. 460 per kg	-
	2404.19.00	--Other	Rs. 460 per kg	-
		-Others		
	2404.91.00	--For Oral use	80	-
	2404.92.00	--For Transdermal use	80	-
	2404.99.00	--Other	80	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
33.03	3303.00.00	Perfumes and toilet waters	15	7
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations		
	3304.10.00	-Lip make-up preparations	15	5
	3304.20.00	-Eye make-up preparations	15	5
		-Manicure or pedicure preparations		
	3304.30.10	---Nail polish	15	5
	3304.30.90	---Other	15	5
	3304.91.00	--Powders, whether or not compressed	15	5
		--Others:		
	3304.99.10	---Facial cream	15	5
	3304.99.30	---Body lotion	15	5
	3304.99.50	---Petroleum jelly used for skin care, contained in retail pack	15	5
	3304.99.90	---Other	15	5
33.05		Preparations for use on the hair		
	3305.10.00	-Shampoo	15	5
	3305.20.00	-Preparations for permanent waving or Straightening	15	5
	3305.30.00	-Hair lacquers	15	5
		-Others		
	3305.90.10	---Hair oil	15	10

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	3305.90.20	---Hair color	15	10
	3305.90.30	---Hair cream	15	10
	3305.90.40	---Hair conditioner	15	10
	3305.90.90	---other	15	10
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages		
	3306.10.00	-Dentifrices	15	5
	3306.20.00	-Dental floss	15	5
	3306.90.00	-Other	15	5
33.07		Pre-shave, shaving or after-shave reparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties		
	3307.10.00	-Pre-save, saving or after-save preparations	15	5
	3307.20.00	-Personal deodorants and antiperspirants	15	10
	3307.30.00	-Perfumed bath salts and other bath preparations	15	5
		-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	3307.41.00	--"Josh stick" and other preparations fragrant on lightening	15	-
	3307.49.00	--Other	15	10
	3307.90.00	-Other	15	5

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
39.18		Plastic floor coverings in the form of tiles or rolls whether self-adhesive or non-adhesive; The plastic walls and ceilings mentioned in Note 9 of this section		
		-of Polymer of vinyl chloride		
	3918.10.10	---Floor coverings in the form of tiles or rolls	5	-
	3918.10.90	---Other	5	-
		-Of other plastic:		
	3918.90.10	---Floor coverings in the form of tiles or rolls	5	-
	3918.90.90	---Other	5	-
39.25		Builders ware of plastic not mentioned elsewhere		
		-Others		
	3925.90.10	---Roofing sheet and roofing tile	5	-
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		
		-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:		
	4401.11.00	--Coniferous	5	-
	4401.19.00	--Non-coniferous	5	-
		-Wood in chips or particles:		
	4401.21.00	--Coniferous	5	-
	4401.22.00	--Non-coniferous	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :		
	4401.31.00	--Wood pellets	5	-
	4401.32.00	--Wooden briquette	5	-
	4401.39.00	--Other	5	-
		-Sawdust and wood waste and scrap, not agglomerated		
	4401.41.00	--Sawdust	5	-
	4401.49.00	--Other	5	-
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		
	4402.10.00	-OF bamboo	5	-
	4402.20.00	-Of shell or nut	5	-
	4402.90.00	-Other	5	-
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		
		-Treated with paint, stains, creosote or other preservatives :		
	4403.11.00	--Coniferous	5	-
	4403.12.00	--Non-coniferous	5	-
		-Other coniferous:		
	4403.21.00	--Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more	5	-
	4403.22.00	--Of pine (Pinus spp.), other	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	4403.23.00	--Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more	5	-
	4403.24.00	--Of fir (Abies spp.) and spruce (Picea spp.), other	5	-
	4403.25.00	--Other, of which any cross-sectional dimension is 15 cm or more	5	-
	4403.26.00	--Other	5	-
		-Other, of tropical wood :		
	4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	-
	4403.42.00	Teak	5	-
	4403.49.00	--Other	5	-
		-Other:		
	4403.91.00	--Of oak	5	-
	4403.93.00	-- Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more	5	-
	4403.94.00	--Of beech (Fagus spp.), other	5	-
	4403.95.00	--Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more	5	-
	4403.96.00	--Of birch (Betula spp.), other	5	-
	4403.97.00	--Of poplar and aspen (Populus spp.)	5	-
	4403.98.00	--Of eucalyptus (Eucalyptus spp.)	5	-
		--Other:		
	4403.99.10	---Sawn lengthwise in a thickness not exceeding 5 inches	5	-
	4403.99.90	---Other	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like .		
	4404.10.00	-Coniferous	5	-
	4404.20.00	-Non-coniferous	5	-
44.05	4405.00.00	Wood wool; wood flour.	5	-
44.05		Railway or tramway sleepers (crossties) of wood.		
		-Not impregnated:		
	4406.11.00	--Coniferous	5	-
	4406.12.00	--Non-coniferous	5	-
		-Other:		
	4406.91.00	--Coniferous	5	-
	4406.92.00	--Non-coniferous	5	-
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.		
		-Coniferous:		
	4407.11.00	--Of pine (Pinus spp.)	5	-
	4407.12.00	--Of fir (Abies spp.) and spruce (Picea spp.)	5	-
	4407.13.00	--Of SPF (Sarala (Picea spp.), pine (Pinus spp.) and fir (Abies spp.))	5	-
	4407.14.00	--Of hem-fir (western hemlock (parrot heterophylla and fir (Abies spp.))	5	-
	4407.19.00	--Other	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-Of tropical wood:		
	4407.21.00	--Mahogany (Swietenia spp.)	5	-
	4407.22.00	--Virola, Imbuia and Balsa	5	-
	4407.23.00	--Teak	5	-
	4407.25.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	-
	4407.26.00	--White Lauan, white Meranti, White Seraya, Yellow Meranti and Alan	5	-
	4407.27.00	-- Sapelli	5	-
	4407.28.00	--Iroko	5	-
	4407.29.00	--Other	5	-
		-Other:		
	4407.91.00	--Of oak (Quercus spp.)	5	-
	4407.92.00	--Of beech (Fagus spp.)	5	-
	4407.93.00	--Of maple (Acer spp.)	5	-
	4407.94.00	--Of cherry (Prunus spp.)	5	-
	4407.95.00	--Of ash (Fraxinus spp.)	5	-
	4407.96.00	--Of birch (betula spp.)	5	-
	4407.97.00	--Of poplar and aspen (Populus spp.)	5	-
	4407.99.00	--Other	5	-
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, Vjointed, beaded, moulded, rounded or the like) along any of its edges ends or faces, whether or not planed sanded or end-jointed		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	4409.10.00	-Coniferous	5	-
		-Non-coniferous:		
	4409.21.00	--Of bamboo	5	-
	4409.22.00	--Of tropical wood	5	-
	4409.29.00	--Other	5	-
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
		-Of wood:		
	4410.11.00	--Particle board	5	-
	4410.12.00	--Oriented strand board (OSB)	5	-
	4410.19.00	--Other	5	-
	4410.90.00	-Other	5	-
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic Substances.		
		Medium density fibreboard (MDF):		
	4411.12.00	--Of a thickness not exceeding 5 mm	10	-
	4411.13.00	--Of a thickness exceeding 5 mm but not exceeding 9 mm	10	-
	4411.14.00	--Of a thickness exceeding 9 mm	10	-
		-Other:		
	4411.92.00	--Of a density exceeding 0.8 g/cm ³	10	-
	4411.93.00	--Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	10	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	4411.94.00	--Of a density not exceeding 0.5 g/cm ³	10	-
44.12		Plywood, veneered panels and similar laminated wood		
	4412.10.00	-Of bamboo	10	5
		-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
	4412.31.00	--With at least one outer ply of tropical wood	10	5
	4412.33.00	--Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chestnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.)	10	5
	4412.34.00	--Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	10	5
	4412.39.00	--Other, with both outer plies of coniferous wood	10	5
		-Laminated vineyard lumber (LVL):		
	4412.41.00	--With at least one outer ply of tropical wood	10	-
	4412.42.00	--Other, with at least one outer ply of non-coniferous wood	10	-
	4412.49.00	--Other, with both outer plies of coniferous wood	10	-
		-Blockboard, Laminboard and Battenboard:		5
	4412.51.00	--With at least one outer ply of tropical wood	10	-
	4412.52.00	--Other, with at least one outer ply of non-coniferous wood	10	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	4412.59.00	--Other, with both outer plies of coniferous wood	10	-
44.13	4413.00.00	Densified wood, in blocks, plates, strips, or profile shapes.	10	-
44.14		Wooden frames for paintings, photographs, mirrors or similar objects		
	4414.10.00	-Of tropical wood	10	-
	4414.90.00	-Of other	10	-
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
		-Windows, French-windows and their frames		
	4418.11.00	-Of tropical wood	10	-
	4418.19.00	-Of other	10	-
		Doors and their frames and thresholds		
	4418.21.00	-Of tropical wood	10	-
	4418.29.00	-Of other	10	-
	4418.30.00	Posts and Beams not covered in sub-section 4418.81.00 to 4418.89.00	10	-
	4418.40.00	-Shuttering for concrete constructional work	10	-
	4418.50.00	-Shingles and shakes	10	-
		-Assembled flooring panels :		
	4418.73.00	--Of bamboo or with at least the top layer (wear layer) of bamboo	10	-
	4418.74.00	--Other, for mosaic floors	10	-
	4418.75.00	--Other, multilayer	10	-
	4418.79.00	--Other	10	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-Engineered structural wooden products		
	4418.81.00	--Glulam	10	-
	4418.82.00	--Cross Laminated Timber (CLT)	10	-
	4418.83.00	--I Beams	10	-
	4418.89.00	--Other	10	-
		-Other		
	4418.91.00	--Of bamboo	10	-
	4418.92.00	--Cellular wood panels	10	-
	4418.99.00	--Other	10	-
44.19		Tableware and kitchenware, of wood.		
		-Of bamboo :		
	4419.11.00	--Bread boards, chopping boards and similar boards	5	-
	4419.12.00	--Chopsticks	5	-
	4419.19.00	--Other	5	-
	4419.20.00	-Of tropical wood	5	-
	4419.90.00	-Other	5	-
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
		-Statuettes and other ornaments		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	4420.11.00	--Of tropical wood	5	-
	4420.19.00	--Other	5	-
	4420.90.00	-Other	5	-
44.21		Other articles of wood.		
	4421.10.00	-Clothes hangers	5	-
	4421.20.00	-Coffin	5	-
		-Other:		
		--Of bamboo		
	4421.91.30	---Tooth-picks	5	-
	4421.91.90	---Other	5	-
		--Other:		
	4421.99.30	---Tooth-picks	5	-
	4421.99.90	---Other	5	-
48.03	4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
	4818.10.00	-Toilet paper	5	-
	4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	5	-
	4818.30.00	-Tablecloths and serviettes	5	-
	4818.50.00	-Articles of apparel and clothing accessories	5	-
	4818.90.00	-Other	5	-
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.		
		-Footwear with outer soles of rubber or plastics:		
		--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
	6404.11.10	---Canvas shoes having the upper parts of cotton	20	10
64.05		Other footwear.		
		-With uppers of textile materials:		
	6405.20.10	---Cotton textile materials	20	10
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	6601.10.00	-Garden or similar umbrellas	15	-
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.		
	6808.00.10	---Boards or panels of various thickness made of mixtures of saw dust, cement, and different chemical binders	5	-
	6808.00.90	---Other	5	-
68.09		Articles of plaster or of compositions based on plaster.		
		-Boards, sheets, panels, tiles and similar articles, not ornamented:		
	6809.11.00	--Faced or reinforced with paper or paperboard only	5	-
	6809.19.00	--Other	5	-
	6809.90.00	-Other articles	5	-
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
		-Tiles, flagstones, bricks and similar articles:		
		--Building blocks and bricks		
	6810.11.10	---AAC Block	5	-
	6810.11.90	---Other	5	-
		--Other:		
	6810.19.10	---MCM travertine and similar products	5	-
	6810.19.90	---Other	5	-
		-Other articles:		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	6810.91.00	--Prefabricated structural components for building or civil engineering	5	-
	6810.99.00	--Other	5	-
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	6811.40.00	-Containing asbestos	5	-
		-Not containing asbestos:		
	6811.81.00	--Corrugated sheets	5	-
	6811.82.00	--Other sheets, panels, tiles and similar articles	5	-
	6811.89.00	--Other articles	5	-
71.17		Imitation jewellery.		
		-Of base metal, whether or not plated with precious metal:		
	7117.11.00	--Cuff-links and studs	10	-
	7117.19.00	--Other	10	-
	7117.90.00	-Other	10	-
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of Heading 72.03).		
	7206.10.00	-Ingots	Rs. 3500 per MT	-
	7206.90.00	-Other	Rs. 3500 per MT	-
72.07		Semi-finished products of iron or non-alloy steel.		
		-Containing by weight less than 0.25% of carbon:		
	7207.11.00	--Of rectangular (including square) cross-Section, the width measuring less than twice the thickness	Rs. 3500 per MT	Rs. 2500 per MT

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	7207.12.00	--Other, of rectangular (other than square) cross-Section	Rs. 3500 per MT	Rs. 2500 per MT
	7207.19.00	--Other	Rs. 3500 per MT	Rs. 2500 per MT
	7207.20.00	-Containing by weight 0.25% or more of carbon	Rs. 3500 per MT	Rs. 2500 per MT
72.09		Flat-rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
		-In coils, not further worked than cold- rolled (cold-reduced):		
	7209.15.00	--Of a thickness of 3 mm or more	Rs. 4500 per MT	Rs. 2200 per MT
	7209.16.00	--Of a thickness exceeding 1 mm but less than 3 mm	Rs. 4500 per MT	Rs. 2200 per MT
	7209.17.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 4500 per MT	Rs. 2200 per MT
	7209.18.00	--Of a thickness of less than 0.5 mm	Rs. 4500 per MT	Rs. 2200 per MT
		-Not in coils, not further worked than cold-rolled (cold-reduced):		
	7209.25.00	--Of a thickness of 3 mm or more	Rs. 4500 per MT	Rs. 2200 per MT
	7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm	Rs. 4500 per MT	Rs. 2200 per MT
	7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 4500 per MT	Rs. 2200 per MT
	7209.28.00	--Of a thickness of less than 0.5 mm	Rs. 4500 per MT	Rs. 2200 per MT
	7209.90.00	- Other	Rs. 4500 per MT	Rs. 2200 per MT
72.10		Flat-rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad, plated or coated.		
		-Otherwise plated or coated with zinc:		
	7210.41.00	--Corrugated	Rs. 4500 per MT	-
72.11		Flat-rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-Not further worked than hot-rolled:		
	7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Rs. 7500 per MT	Rs. 2200 per MT
	7211.14.00	--Other, of a thickness of 4.75 mm or more	Rs. 7500 per MT	Rs. 2200 per MT
	7211.19.00	--Other	Rs. 7500 per MT	Rs. 2200 per MT
		-Not further worked than cold- rolled(cold-reduced):		
	7211.23.00	--Containing by weight less than 0.25% of carbon	Rs. 7500 per MT	Rs. 2200 per MT
	7211.29.00	--Other	Rs. 7500 per MT	Rs. 2200 per MT
	7211.90.00	-Other	Rs. 7500 per MT	Rs. 2200 per MT
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	Rs. 4500 per MT	Rs. 2500 per MT
	7213.20.00	-Other, of free-cutting steel	Rs. 4500 per MT	Rs. 2500 per MT
		--Of circular cross-Section measuring less than 14 mm in diameter :		
	7213.91.10	---Not more than 8 mm	Rs. 4500 per MT	Rs. 2500 per MT
	7213.91.90	---Other	Rs. 4500 per MT	Rs. 2500 per MT
	7213.99.00	--Other	Rs. 4500 per MT	Rs. 2500 per MT
72.16		Angles, shapes and Sections of iron or non-alloy steel.		
	7216.10.00	-U, I or H Section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Rs. 7500 per MT	Rs. 2500 per MT

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
	7216.21.00	--L Sections	Rs. 7500 per MT	Rs. 2500 per MT
	7216.22.00	--T Sections	Rs. 7500 per MT	Rs. 2500 per MT
		-U, I or H Sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
	7216.31.00	--U Sections	Rs. 7500 per MT	Rs. 2500 per MT
	7216.32.00	--I Sections	Rs. 7500 per MT	Rs. 2500 per MT
	7216.33.00	--H Sections	Rs. 7500 per MT	Rs. 2500 per MT
	7216.40.00	-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Rs. 7500 per MT	Rs. 2500 per MT
	7216.50.00	Other angles, shapes and Sections, not further worked than hot-rolled, hotdrawn or extruded	Rs. 7500 per MT	Rs. 2500 per MT
		-Angles, shapes, and Sections, not further worked than cold-formed or cold- finished :		
	7216.61.00	--Obtained from flat-rolled products	Rs. 7500 per MT	Rs. 2500 per MT
	7216.69.00	--Other	Rs. 7500 per MT	Rs. 2500 per MT
		-Other :		
	7216.91.00	--Cold-formed or cold-finished from flatrolled products	Rs. 7500 per MT	Rs. 2500 per MT
	7216.99.00	--Other	Rs. 7500 per MT	Rs. 2500 per MT
72.17		Wire of iron or non-alloy steel.		
	7217.10.00	-Not plated or coated, whether or not polishe	Rs. 10000 per MT	Rs. 2500 per MT
	7217.20.00	-Plated or coated with zinc	Rs. 10000 per MT	Rs. 2500 per MT

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	7217.30.00	-Plated or coated with other base metal	Rs. 10000 per MT	Rs. 2500 per MT
	7217.90.00	-Other	Rs. 10000 per MT	Rs. 2500 per MT
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
		-Of silicon-electrical steel:		
	7225.11.00	--Grain-oriented	Rs. 4500 per MT	-
	7225.19.00	--Other	Rs. 4500 per MT	-
	7225.30.00	-Other, not further worked than hot- rolled, in coils	Rs. 4500 per MT	-
	7225.40.00	-Other, not further worked than hot- rolled, not in coils	Rs. 4500 per MT	-
	7225.50.00	-Other, not further worked than cold- rolled (cold-reduced)	Rs. 4500 per MT	-
		-Other:		
	7225.91.00	--Electrolytically plated or coated with zinc	Rs. 4500 per MT	-
	7225.92.00	--Otherwise plated or coated with zinc	Rs. 4500 per MT	-
	7225.99.00	--Other	Rs. 4500 per MT	-
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	7227.10.00	-Of high speed steel	Rs. 4500 per MT	-
	7227.20.00	-Of silico-manganese steel	Rs. 4500 per MT	-
	7227.90.00	-Other	Rs. 4500 per MT	-
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		
	7312.10.00	-Stranded wire, ropes and cables	Rs. 10000 per MT	Rs. 2500 per MT
	7312.90.00	-Other	Rs. 10000 per MT	Rs. 2500 per MT

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.		
		-Woven cloth:		
	7314.12.00	--Endless bands for machinery, of stainless steel	Rs. 10000 per MT	Rs. 2500 per MT
	7314.14.00	--Other woven cloth, of stainless steel	Rs. 10000 per MT	Rs. 2500 per MT
	7314.19.00	--Other	Rs. 10000 per MT	Rs. 2500 per MT
	7314.20.00	-Grill, netting and fencing, welded at the inter-Section, of wire with a maximum cross-Sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	Rs. 10000 per MT	Rs. 2500 per MT
		-Other grill, netting and fencing, welded at the inter Section:		
	7314.31.00	--Plated or coated with zinc	Rs. 10000 per MT	Rs. 2500 per MT
	7314.39.00	--Other	Rs. 10000 per MT	Rs. 2500 per MT
		-Other cloth, grill, netting and fencing:		
	7314.41.00	--Plated or coated with zinc	Rs. 10000 per MT	Rs. 2500 per MT
	7314.42.00	--Coated with plastics	Rs. 10000 per MT	Rs. 2500 per MT
	7314.49.00	--Other	Rs. 10000 per MT	Rs. 2500 per MT
	7314.50.00	-Expanded metal	Rs. 10000 per MT	Rs. 2500 per MT
73.17	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of Heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	Rs. 10000 per MT	Rs. 2500 per MT
76.04		Aluminium bars, rods and profiles.		
		-Of aluminium alloys:		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	7604.21.00	--Hollow profiles	10	-
	7604.29.00	--Other	10	-
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. -Other machines and mechanical appliances:		
	8479.83.00	Cold Isostatic Iron	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 than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. -Parts:		
	8517.71.00	--All types of aerial and aerial reflectors; their usable parts	10	-
	8517.79.00	--Other	10	10
87.03		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars. -Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : --Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc: ---Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc:		
	8703.23.11	----Unassembled	75	70

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	8703.23.19	----Other	75	70
		---Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:		
	8703.23.21	----Unassembled	85	80
	8703.23.29	----Other	85	80
		---Of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc:		
	8703.23.31	----Unassembled	95	90
	8703.23.39	----Other	95	90
		--Of a cylinder capacity exceeding 3000 cc:		
	8703.24.10	----Unassembled	105	100
	8703.24.90	----Other	105	100
		-Other vehicles, with only compression ignition internal combustion piston engine (diesel or semi-diesel) :		
		--Of a cylinder capacity exceeding 1500 cc but not exceeding 3000 cc:		
		---Of a cylinder capacity exceeding 1500 cc but not exceeding 2000 cc:		
	8703.32.11	----Unassembled	75	70
	8703.32.19	----Other	75	70
		---Of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc:		
	8703.32.21	----Unassembled	90	85
	8703.32.29	----Other	90	85

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		---Of a cylinder capacity exceeding 2500 cc		
	8703.33.10	----Unassembled	105	100
	8703.33.90	----Other	105	100
		-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
	8703.40.10	---Unassembled	45	40
	8703.40.90	---Other	45	40
		-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	45	40
	8703.50.90	---Other	45	40
		-Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
	8703.60.10	---Unassembled	45	40
	8703.60.90	---Other	45	40
		-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:		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	8703.70.10	---Unassembled	45	40
	8703.70.90	---Other	45	40
		-Other vehicles, with only electric motor for propulsion:		
		--- Car, Jeep, Van with motor's peak power exceeding 100 kw but not exceeding 200 kw:		
	8703.80.59	----Other	30	-
		--- Car, Jeep, Van with motor's peak power exceeding 200 kw but not exceeding 300 kw:		
	8703.80.69	----Other	45	-
		--- Car, Jeep, Van with motor's peak power exceeding 300 kw:		
	8703.80.79	----Other	60	-
		---Other:		
	8703.80.99	----Other	60	-
87.04		Motor vehicles for the transport of goods.		
		-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		--g.v.w. not exceeding 5 tones:		
	8704.21.60	---Vehicles with compressing device for collection or transport of garbage	5	-
		--g.v.w. Exceeding 20 tones:		
	8704.23.10	---Vans with refrigerating system installed	5	-
	8704.23.20	----Tanker specially designed for transporting milk	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	8704.23.30	---Vehicles with compressing device for collection or transport of garbage	5	-
	8704.23.40	---Trucks fitted with container	5	-
	8704.23.50	---Cement bulker	5	-
	8704.23.60	---Bullet tank specially designed for transporting liquid petroleum gas	5	-
	8704.23.90	---Other	5	5
		-Other, with spark-ignition internal combustion piston engine:		
		--g.v.w. not exceeding 5 tonnes:		
	8704.31.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60	-
	8704.31.20	---Single-cab pick-up principally designed for the transport of goods and having 2 seats including driver.	50	-
	8704.31.50	---Vans with refrigerating system installed	5	-
	8704.31.60	---Vehicles with compressing device for collection or transport of garbage	5	-
		--g.v.w. exceeding 5 tones		
	8704.32.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	5	-
	8704.32.20	----Tanker specially designed for transporting milk	5	-
	8704.32.30	---Trucks fitted with container	5	-
	8704.32.40	---Bullet tank specially designed for transporting liquid petroleum gas	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	8704.32.50	---Vehicles with compressing device for collection or transport of garbage	5	-
	8704.32.60	---Cement bulker	5	-
	8704.32.70	---Vans with refrigerating system installed	5	5
	8704.32.90	---Other	5	5
		-Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion: --g.v.w. not exceeding 5 tones:		
	8704.41.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60	-
	8704.41.20	---Single-cab pick-up principally designed for the transport of goods and having 2 seats including driver.	50	-
	8704.41.30	---Delivery van	30	-
	8704.41.40	---Three wheeler vehicle	30	-
	8704.41.50	---Vans with refrigerating system installed	5	-
	8704.41.60	---Vehicles with compressing device for collection or transport of garbage	5	-
	8704.41.90	---Other	30	-
		--g.v.w. exceeding 5 tones but not exceeding 20 tones		
	8704.42.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60	-
	8704.42.20	----Tanker specially designed for transporting milk	5	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	8704.42.30	---Trucks fitted with container	5	-
	8704.42.40	---Bullet tank specially designed for transporting liquid petroleum gas	5	-
	8704.42.50	---Vehicles with compressing device for collection or transport of garbage	5	-
	8704.42.60	---Cement bulker	5	-
	8704.42.70	---Vans with refrigerating system installed	5	-
	8704.42.90	---Other	5	-
		--g.v.w. Exceeding 20 tones:		
	8704.43.10	---Vans with refrigerating system installed		
	8704.43.20	----Tanker specially designed for transporting milk		
	8704.43.30	---Vehicles with compressing device for collection or transport of garbage		
	8704.43.40	---Trucks fitted with container		
	8704.43.50	---Cement bulker		
	8704.43.60	---Bullet tank specially designed for transporting liquid petroleum gas		
	8704.43.90	---Other		
		-Other, with both spark-ignition internal combustion piston engine and electric motor for propulsion: --g.v.w. not exceeding 5 tones:		
	8704.51.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60	-

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	8704.51.20	---Single-cab pick-up principally designed for the transport of goods and having 2 seats including driver.	50	-
	8704.51.30	---Delivery van	30	-
	8704.51.40	---Three wheeler vehicle	30	-
	8704.51.50	---Vans with refrigerating system installed	5	-
	8704.51.60	---Vehicles with compressing device for collection or transport of garbage	5	-
	8704.51.90	---Other	5	-
		--g.v.w. exceeding 5 tones		
	8704.52.10	---Double-cab pick-up principally designed for the transport of goods and having more than 2 seats including driver for the transportation of persons	60	-
	8704.52.20	----Tanker specially designed for transporting milk	5	-
	8704.52.30	---Trucks fitted with container	5	-
	8704.52.40	---Bullet tank specially designed for transporting liquid petroleum gas	5	-
	8704.52.50	---Vehicles with compressing device for collection or transport of garbage	5	-
	8704.52.60	---Cement bulker	5	-
	8704.52.70	---Vans with refrigerating system installed	5	-
	8704.52.90	---Other	5	-
	8704.90.00	-Other	5	5
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.		

EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: --Of unassembled condition:		
		---Other		
	8711.20.99	----Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	80	60
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
	8711.30.90	---Other	90	80
95.03	9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	10	5
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment		
	9504.20.00	-Articles and accessories for billiards of all kinds	10	5
	9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	10	5
	9504.40.00	-Playing cards	10	5
	9504.50.00	-Video game consoles and machines, other than those of subheading 9504.30	10	5
	9504.90.00	-Other	10	5
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		

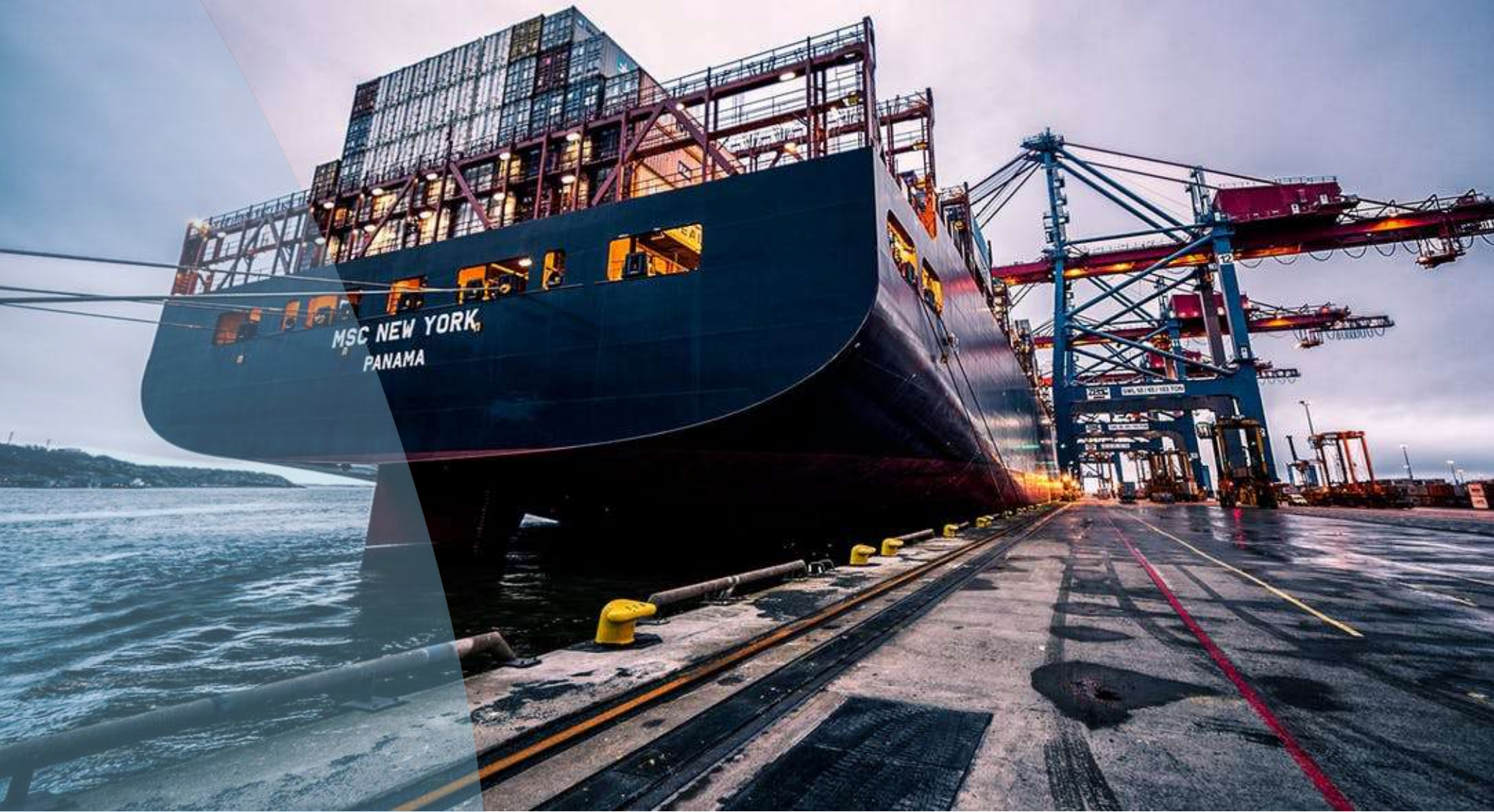
EXCISE DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Excise

Heading	Sub-Heading	Particulars	Excise Duty (% except otherwise specified) for FY 2079-80	Excise Duty (% except otherwise specified) for FY 2078-79
	9505.10.10	---Articles for Christmas festivities	10	5
	9505.10.90	---Other	10	5
	9505.90.00	-Other	10	5
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.		
	9508.10.00	-Travelling cricuses and travelling menageries	10	-
	9508.90.00	-Other	10	-

Note:

Excise Duty would not be levied on local production for the items under the Heading 02.01, 02.02, 02.03, 02.04, 02.05, 02.06, 02.07, 02.08, 02.09, 02.10, 03.01, 03.02, 03.03, 03.04, 03.05, 03.06, 03.07, 03.08, 03.09, 04.02, 08.01, 08.02, 08.03, 08.04, 08.06, 08.09, 08.12, 08.13, 09.04, 09.06, 09.10, 11.06, 12.07, 14.01, 14.04, 15.09, 15.17, 16.01, 16.02, 16.03, 16.04, 16.05, 20.01, 20.02, 20.03, 20.04, 20.06, 20.07, 20.08, 21.05, 24.01, 25.15, 25.16, 39.17, 44.01, 44.02, 44.03, 44.04, 44.05, 44.06, 44.07, 44.09, 44.10, 44.11, 44.12, 44.13, 44.14, 44.18, 44.19, 44.20, 44.21, 48.03, 68.02, 68.08, 68.09, 68.10, 68.11, 69.07, 72.07, 72.09, 72.10, 72.11, 72.13, 72.14, 72.15, 72.16, 72.17, 72.23, 72.24, 72.25, 72.29, 73.07, 73.08, 73.09, 73.12, 73.13, 73.14, 73.15, 73.17, 76.04, 94.01, 94.03 and 94.06 and Sub Heading 0402.10.10, 0402.10.90, 0402.21.0, 0402.29.90, 0402.91.0, 0402.99.0, 1404.90.20, 1404.90.30, 1404.90.40, 1404.90.50, 1404.90.60, 1404.90.70, 1404.90.80, 1601.00.00, 1701.13.10, 1701.14.10, 1704.10.00, 1704.90.00, 1905.10.00, 1905.20.00, 1905.31.0, 1905.32.0, 1905.40.0, 1905.90.10, 1905.90.30, 1905.90.50, 1905.90.60, 1905.90.70, 2005.10.00, 2005.20.90, 2005.40.00, 2005.51.00, 2005.59.00, 2005.60.00, 2005.70.00, 2005.80.00, 2005.91.00, 2005.99.00, 2101.11.00, 2101.12.00, 2101.20.00, 2101.30.00, 2106.90.10, 3921.90.11, 3921.90.92, 3923.10.20, 3924.10.10, 4818.10.00, 4818.20.00, 4818.30.00, 4818.50.00, 4818.90.00, 6404.11.10, 6405.20.10, 7311.00.20, 7311.00.90, 7320.10.90, 8507.10.00, 8507.20.00, 8544.70.00, 9406.10.90, 9406.20.00 and 9406.90.90.

ANNEXURE II : CUSTOMS TARRIF



CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of Heading 03.04			
		-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)			
	0302.33.00	--Skipjack Tunas (previous-Skipjack or stripe-bellied bonito)	Kg	10	10
		-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp etc			
	0303.43.00	--Skipjack Tunas (previous- Skipjack or stripe-bellied bonito)	Kg	10	10
03.05		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.			
	0305.10	-Flours, meals and pellets of fish, fit for human consumption	kg	-	10
03.06		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 of crustaceans, fit for human consumption.			
		-Frozen			
	0306.19.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	10	10
		- Live, fresh or chilled :			
	0306.39.00	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	Kg	10	10
		-Other			
	0306.99.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	10	10
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
03.08		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 consumption			
03.09		Flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	0309.10.00	-Fish	Kg	10	-
	0309.90.00	-Other	Kg	10	-
04.03		Yogurt, Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	kg		
	0403.10.00	Yogurt	kg	-	15
	0403.20.00	-Yogurt	Kg	15	-
04.10		Insects not specified or included elsewhere and edible products of animal origin.			
	0410.10.00	-Insects	kg	10	10
	0410.90.00	-Other	Kg	10	10
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
	0704.10.00	-Cauliflowers and headed broccoli	kg	10	10
07.09		Other vegetables, fresh or chilled			
		-Mushrooms and truffles			
	0709.52.00	--Boletus Mushroom	kg	10	-
	0709.53.00	--Cantharilus Mushroom	Kg	10	-
	0709.54.00	--Shitake (Lentinus edodus)	kg	10	-
	0709.55.00	--Matsutake (Tricholoma matsutake, Tricholoma Maginvelare, Tricholoma Anatolikum, Tricholoma Caligatum)	Kg	10	-
	0709.56.00	--Truffles (Tuber Species)	Kg	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) , but unsuitable in that state for immediate consumption.			
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared			
		-Mushrooms, wood ears (Auricularia spp.), jelly fungi (tremella spp.) and truffles			
	0712.34.00	--Sitake (Lentinus idodus)	kg	10	-
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split			
		-Peas			
		--Other			
	0713.90.10	---Skinned or split	Kg	30	10
	0713.10.90	---Other	kg	30	10
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
	0802.80.00	-Areca nuts	Kg	Rs 100 per kg	Rs 45 per kg
		-Other			
	0802.91.00	--Simta (Pines nuts) with shell	Kg	10	-
	0802.92.00	--Simta (Pines nuts) without shell	Kg	10	-
	0802.99.00	--Other	Kg	10	-
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) , but unsuitable in that state for immediate consumption			
12.11		Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.			
	1211.60.00	-African Cherry	kg	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.10.00	Virgin	Kg/ltr	-	10
	1509.20.00	-More pure olive oil	Kg/ltr	10	-
	1509.30.00	-Pure olive oil	Kg/ltr	10	-
	1509.40.00	-Other pure olive oil	Kg/ltr	10	-
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of Heading 15.09.			
	1510.10.00	-Crude Oil of Pomance	Kg/ltr	10	-
	1510.90.00	-Other	Kg/ltr	10	-
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	1515.60.00	-Microbial fat and oil and their fractions	Kg/ltr	10	-
15.16		Animal or vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared			
	1516.30.00	-Microbial fat and oil and their fractions	Kg/ltr	10	-
15.17		Margarine; edible mixtures or preparations of animal , vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of Heading 15.16			
16.01		Sausages and meat, offal meat, blood or similar products of Insects; Consumable products prepared based on these materials.	kg	15	15
16.02		Other prepared or preserved meat, meat offal , blood or insects.	Kg	15	15
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
		-Fish, whole or in pieces, but not minced			
	1604.14.00	--Tunas, skipjack tuna and bonito (Sarda spp.)	Kg	15	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included -Other, including mixtures other than those of Sub-Heading 2008.19:			
	2008.93.00	--Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , Lidgunberry <i>Vaccinium vitis-idaea</i>)	Kg	15	15
20.09		Fruit juices (including grape and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter -Juice of any other single fruit or vegetable:	kg/ltr	Rs 60 per ltr	Rs 60 per ltr
	2009.81.00	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , Lidgunberry <i>Vaccinium vitis-idaea</i>) juice	Kg/ltr	Rs 60 per ltr	Rs 60 per ltr
21.03		Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour, fine flour and prepared mustard.			
	2103.10.00	-Soya sauce	Kg	30	20
	2103.20.00	-Tomato ketchup and other tomato sauces -Other	Kg	30	20
	2103.90.10	---Mixed condiments and mixed seasonings	Kg	30	15
	2103.90.20	---Pickle (Achar)	Kg	30	20
	2103.90.90	---Other	Kg	30	20
21.04		Soups and broths and preparations therefor: homogenised composite food preparations.			
	2104.10.00	-Soups and broths and preparations therefor	Kg	20	15
	2104.20.00	-Homogenised composite food preparations	Kg	20	15
21.06		Food preparations not elsewhere specified or included -Other			
	2106.90.50	--Pachak, Rochak & Similar goods	Kg	20	15
	2106.90.60	--Scented areca nuts without Tobacco	Kg	Rs 100 per kg	Rs 50 per kg

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
		--Other			
	2106.90.91	---Food Suppliments	Kg	30	20
22.02		Water, containing added sugar or other sweetening matter or flavoured, including mineral water and aerated water, and other nonalcoholic beverages, not including fruit or vegetable juices of Heading 20.09.			
		--Other			
	2202.99.10	---Energy Drinks	Ltr	Rs 100 per ltr	Rs 75 per ltr
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
		-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher			
	2207.10.10	---Undenatured ethyl alcohol	Ltr	Rs 60 per ltr	Rs 50 per ltr
	2207.10.20	---Rectified spirit used as a raw material for liquer of an alcoholic strength by volume of 80% vol. or higher	Ltr	Rs 60 per ltr	Rs 50 per ltr
	2207.10.30	---E.N.A. (Extra Neutral Alcohol)	Ltr	Rs 60 per ltr	Rs 50 per ltr
	2207.10.40	---Anhydrous Ethanol (of an alcoholic strength by volume exceeding 99% vol.)	Ltr	Rs 60 per ltr	Rs 50 per ltr
	2207.10.90	---Other	Ltr	Rs 60 per ltr	Rs 50 per ltr
		-Ethyl alcohol and other spirits, denatured, of any strength			
	2207.20.10	---Denatured spirit of an alcoholic strength by volume from 80% to 99% alcohol)	Ltr	Rs 60 per ltr	Rs 50 per ltr
	2207.20.90	---Other	Ltr	Rs 60 per ltr	Rs 50 per ltr
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
	2402.10.00	-Cigars, cheroots and cigarillos, containing tobacco	Stk	Rs 9000 per 1000 sticks	Rs 4500 per 1000 sticks
		-Other			
	2402.90.20	---All kinds of cigar	Stk	Rs 9000 per 1000 sticks	Rs 4500 per 1000 sticks
	2402.90.90	---Others	Stk	Rs 9000 per 1000 sticks	Rs 4500 per 1000 sticks

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences			
		-Other			
		--Other			
	2403.99.10	---Jarda, Khaini, Snuff, Ghutka and similar preparations containing chewing tobac	Kg	80	40
	2403.99.20	---Packed chewing tobacco, to be mixed in lime, put up for retail sale	Kg	80	40
	2403.99.30	---Cut tobacco, dust tobacco not for retail sale	Kg	80	40
	2403.99.91	---Hukkah Flavour	Kg	80	40
	2403.99.99	---Other	Kg	80	40
24.04		Tobacco made with an intention to take without burning, re-processed tobacco, Nicotin,products having component of nicotin and tobacco, products made with an intention to intake nicotin in human body			
		-Smoking without burning			
	2404.11.00	--Tobaco or re-processed tobacco	Kg	40	-
	2404.12.00	--Other containing nicotin	Kg	40	-
	2404.19.00	--Other	Kg	40	-
		-Other			
	2404.91.00	--From use of mouth (ora)	Kg	40	-
	2404.92.00	--From use of Skin (transmodal)	Kg	40	-
	2404.99.00	--Other	Kg	40	-
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
	2518.30.00	Dolomite ramming mix			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
26.18		Granulated slag (slag sand) from the manufacture of iron or steel.	Mt	Rs 1000 per mt	Rs 500 per mt
26.19		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	Mt	Rs 1000 per mt	Rs 500 per mt
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals -Petroleum coke			
	2713.11.00	--Not calcined	Kg	5	10
	2713.12.00	--Calcined	Kg	5	10
28.36		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
	2836.20.00	-Disodium carbonate	Kg	5	10
	2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	Kg	5	10
	2836.40.00	-Potassium carbonates	Kg	5	10
	2836.50.00	-Calcium carbonate	Kg	5	10
	2836.60.00	-Barium carbonate	Kg	5	10
		-Other			
	2836.91.00	--Lithium carbonates	Kg	5	10
	2836.92.00	--Strontium carbonate	Kg	5	10
	2836.99.00	--Other	Kg	5	10
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
	2844.41.00	--Tritium and its compound; Alloys containing tritium or its compound, dispersions (including cermets), mixtures and residue containing these elements	kg	10	-
		-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
	2844.42.00	--Actinium-225, Actinium-227, Californium-253, Curium-240, Curium-241, Curium-242, Curium-243, Curium-244, Einsteinium-254, Gadolinium-148, Polonium-209, Polonium-210, Radium-223, Uranium-230, Uranium-232 and their compounds; Alloys containing these elements and their compounds, dispersions (including cermets), mixtures and residue containing these elements or compounds;	Kg	10	-
	2844.43.00	--Other Radioactive elements, isotopes and compounds, Alloys containing these elements, isotopes or compounds, dispersions (including cermets), Mixtures and residue containing these elements, isotopes or compounds;	kg	10	-
	2844.44.00	Radioactive Residues	kg	10	-
28.45		Isotopes other than those of Heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
	2845.20.00	-Boron enriched in boron -10 and it's compound	kg	10	-
	2845.30.00	-Lithium enriched in lithium 6 and its compounds	Kg	10	-
	2845.40.00	-Helium -3	Kg	10	-
29.03		Halogenated derivatives of hydrocarbons.			
	2903.11.00	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	-	10
	2903.12.00	--Dichloromethene (methylene Chloride)	kg	-	10
	2903.13.00	--Chloroform (trichloromethane)	kg	-	10
	2903.14.00	--Carbon Tetrachloride	kg	-	10
	2903.15.00	--Ethylene dichloride (ISO) (1, 2-dichloroethane)	kg	-	10
	2903.19.00	--Other	kg	-	10
		-Unsaturated chlorinated derivatives of acyclic Hydrocarbons:			
	2903.21.00	--Vinyl chloride (chloroethylene)	Kg	-	10
	2903.22.00	--Trichloroethylene	kg	-	10
	2903.23.00	--Tetrachloroethylene (Perchloroethylene)	kg	-	10
	2903.29.00	--Other	kg	-	10

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
		Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
	2903.31.00	Ethylene dibromine (ISO) (1,2-dibromoethane)	Kg	-	10
		Other:			
		Fluorinated acyclic derivatives of saturated hydrocarbons			
		Saturated fluorinated derivatives of acyclical hydrocarbons:			
	2903.41.00	--Trifluoromethane (HFC-23)	kg	10	-
	2903.42.00	--Difluoromethane (HFC-32)	Kg	10	-
	2903.43.00	--Fluoromethane (HFC-41), 1,1-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	10	-
	2903.44.00	--Pentafluoroethane (HFC-125); 1,1,1-Trifluoroethane (HFC-143a) and 1,1,2-Trifluoroethane (HFC-143)	Kg	10	-
	2903.45.00	--1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-Tetrafluoroethane (HFC-134)	Kg	10	-
	2903.46.00	--1,1,1,2,3,3,3-Hexafluoropropane (HFC-227 ea), 1,1,1,2,2,3,3-Hexafluoropropane (HFC-236 cb), 1,1,1,2,3,3,3-Hexafluoropropane (HFC-236 ea) and 1,1,1,3,3,3,3-Hexafluoropropane (HFC-236 fa)	Kg	10	-
	2903.47.00	--1,1,1,3,3-Pentafluoropropane (HFC-245 fa) and 1,1,2,2,3,3-Pentafluoropropane (HFC 245 ca)	Kg	10	-
	2903.48.00	--1,1,1,3,3-Pentafluorobutane (HFC -365 yf) and 1,1,1,2,2,3,4,5,5,5-Decafluoropropane (HFC-43-10 mee)	Kg	10	-
	2903.49.00	--Other	kg	10	-
		Fluorinated acyclic derivatives of non-saturated hydrocarbons :			
	2903.51.00	2,3,3,3-Tetrafluoropropane (HFO-1234 yf), 1,3,3,3-Tetrafluoropropane (HFO-1234 ze) and (z) 1,1,1,4,4,4-Hexafluoro-2-Butane (HFO-1336 mzz)	kg	10	-
	2903.59.00	--Other	kg	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
		-Brominated or Iodinated derivatives of acyclic hydrocarbon:			
	2903.61.00	--Methyl Bromide	Kg	10	-
	2903.62.00	--Ethylene Dibromide (ISO) (1,2- Dibromoethane)	Kg	10	-
	2903.69.00	--Other	Kg	10	-
	2903.71.00	--Chlorodifluoromethane	Kg	-	10
	2903.72.00	--Dichlorotrifluoroethanes	Kg	-	10
	2903.73.00	--Dichlorofluoroethanes	Kg	-	10
	2903.74.00	--Chlorodifluoroethanes	Kg	-	10
	2903.75.00	--Dichloropentafluoropropanes	Kg	-	10
	2903.76.00	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	Kg	-	10
	2903.71.00	Chlorodifluoromethane (HCFC-22)	Kg	10	-
	2903.72.00	--Dichlorotrifluoroethanes (HFC-123)	Kg	10	-
	2903.73.00	--Dichlorofluoroethanes (HFC-141,141B)	Kg	10	-
	2903.74.00	--Chlorodifluoroethanes (HFC-142,142B)	Kg	10	-
	2903.75.00	--Dichloropentafluoropropanes (HFC-225,225CA,225CB)	Kg	10	-
	2903.76.00	--Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	Kg	10	-
29.31		Other organo-inorganic compounds			
	2931.31.00	--Dimethyl methylphosphonate	Kg	-	10
	2931.32.00	--Dimethyl propylphosphonate	Kg	-	10
	2931.33.00	--Diethyl ethylphosphonate	Kg	-	10
	2931.34.00	--Sodium 3-(trihydroxysilyl)propyl methylphosphonate	Kg	-	10
	2931.35.00	--2,4,6-Tripropyl 1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	Kg	-	10
	2931.36.00	--5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	Kg	-	10

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
	2931.37.00	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	-	10
	2931.38.00	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)	kg	-	10
	2931.39.00	Other	kg	-	10
	2931.41.00	--Dimethyl Methylphosphonate	Kg	10	-
	2931.42.00	--Dimethyl Propylphosphonate	Kg	10	-
	2931.43.00	--Diethyl Ethylphosphonate	Kg	10	-
	2931.44.00	--Methylphosphonic Acid	Kg	10	-
	2931.45.00	-- Salt of methylphosphonic Acid and (Aminoiminomethyl) Urea (1 : 1)	Kg	10	-
	2931.46.00	--2,4,6-Tripropyl-1,3,5,2,4,6-Trioxatriphosphinane 2,4,6-Trioxide	Kg	10	-
	2931.47.00	--5-Ethyl-2-Methyl-2-Oxido-1,3,2-Dioxaphosphinan-5-yl) Methyl, Methyl Methylphosphonate	Kg	10	-
	2931.48.00	-- 3, 9-Dimethyl-2, 4, 8, 10- Tetraoxa-3, 9-Diphosphospiro (5.5) Undecane 3,9-Dioxide	Kg	10	-
	2931.49.00	--Other	Kg	10	-
		Organic Phosphorus Compounds with Halogen:			
	2931.51.00	--Methylphosphonic Dichloride	Kg	10	-
	2931.52.00	--Propylphosphonic Dichloride	Kg	10	-
	2931.53.00	-- O-(3-Chloropropyl) O-[4-3 Nitro-(Trifluoromethyl) Phenol] Methylphosphonothioate			
	2931.54.00	--Trichlorfon (ISO)			
	2931.59.00	--Other			
29.32		Heterocyclic compounds with oxygen hetero-atom (s) only			
	2932.96.00	Carbofuran (ISO)	kg	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
29.33		Heterocyclic compounds with nitrogen hetero-atom (s) only.			
	2933.34.00	--Other fentalin	Kg	10	-
	2933.35.00	--3- kinukylaidinol	Kg	10	-
	2933.36.00	--4-yenilino yen- thenethalpaiperdin	Kg	10	-
	2933.37.00	--Yen- thenethal-4 paiperdon	Kg	10	-
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
	2934.92.00	--Other Fentanyl and their Compounds	kg	10	-
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing whether or not in any solvent.			
	2936.24.00	--D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	kg	10	5
29.39		Alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.			
		-Ephedrine Alkoloids and their Compounds; salts thereof:			
	2939.41.00	--Ephedrine and its salts	kg	10	5
	2939.42.00	--Pseudoephedrine (INN) and its salts	kg	10	5
	2939.43.00	--Cathine (INN) and its salts	kg	10	5
	2939.44.00	--Norephedrine and its salts	kg	10	5
	2939.45.00	--Levomethamphetamine, Methamphetamine (INN) Methamphetamine racemate and salts thereof	kg	10	-
	2939.49.00	-- other	kg	10	5
	2939.72.00	--Cocaine, ecgonine; salts thereof, Esters and their other compounds levometamfetamine, metamfetamine (INN), metamfetamine racemate, salts, esters and other derivatives thereof	kg	5	5

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro organisms (excluding yeasts) and similar products			
		-Antisera, other blood fractions and immunological products			
	3002.11.00	--Malaria diagnostic test kits	Nos/kg	-	Free
	3002.19.00	--Other	Nos/kg	-	Free
		-changed or unchanged cell culture			
	3002.51.00	--Cell treatment (Therapy) products	Nos/kg	Free	-
	3002.59.00	--Other	Nos/kg	Free	-
30.06		Pharmaceutical goods specified in Note 4 to this Chapter			
	3006.20.00	-Blood grouping reagents	Kg	-	5
	3006.93.00	-Placebo and blinded (or double blinded) clinical kits for authorised clinical trial.	Kg	10	-
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
		-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter			
	3204.18.00	--Carotenoid printing material and products made based on them	Kg	10	-
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium; solutions as defined in Note 4 to this Chapter			
	3208.10.00	-Based on polyesters	Kg/ltr	40	30
	3208.20.00	-Based on acrylic or vinyl polymers	Kg/ltr	40	30
	3208.30.00	-Other	kg/ltr	40	30

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium			
	3209.10.10	--Acrylic Emulsion	Kg/ltr	40	30
	3209.10.90	--Other	Kg/ltr	40	30
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
	3210.00.10	---Thermoplastic road marking material	Kg	40	30
	3210.00.90	---Other	Kg/ltr	40	30
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.			
	3401.11.00	--For toilet use (including medicated products)	Kg	30	20
	3401.19.00	--Other	Kg	30	20
	3401.20.90	-Soap in other form- Other	Kg	30	20
	3410.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	Kg	30	20
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of Heading 34.01.			
	3402.31.00	Linear Alkylatbenzin Sulphonic Acid and salts thereof	kg	10	-
	3402.39.00	Other	Kg	30	20
	3402.41.00	Cationic	Kg	30	20
	3402.42.00	Non-ionic	Kg	30	20

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
	3402.49.00	Other	Kg	30	20
		Preparations put up for retail sale	Kg	30	20
	3402.50.10	-Detergent Power	Kg	30	20
	3402.50.90	Other	Kg	30	20
	3402.90.10	Linear Alkyl Benzene Sulphonic Acid (LABSA or Acid Slurry)	Kg	-	10
	3402.90.90	Other	Kg	-	20
	3402.90.00	-other	kg	30	-
38.27		Mixture of hyalagic, etymology of methane, ethane, or propane not included elsewhere			
		- Chlorofluorocarbons containing Hydrochlorofluorocarbons (HCFC) or not, Per-fluorocarbon (PFC) or HCFC: Containing Hydrobromofluorocarbons (HBFC), containing carbon tetrachloride: 1,1,1 Trichloroethylene			
	3827.11.00	--Chlorofluorocarbons containing Hydrochlorofluorocarbons (HCFC) or not, Per-fluorocarbon (PFC) or HCFC	Kg	10	-
	3827.12.00	--Containing Hydrobromofluorocarbons	Kg	10	-
	3827.13.00	--containing carbon tetrachloride	Kg	10	-
	3827.14.00	--1,1,1 Trichloroethylene	Kg	10	-
	3827.20.00	-Bromochlorodifluoromethane (Halon -1211), Bromotrifluoromethane (Halon-1301), Dromotrifluoromethane (Halon 2420)	Kg	10	-
		- Per-fluorocarbon whether or not containing hydrofluorocarbons but Hydrochlorofluorocarbons not containing chlorofluorocarbons or			
	3827.31.00	--Elements of components covered in sub-heading 2903.41.00 to 2903.48.00	Kg	10	-
	3827.32.00	--Elements of components covered in sub-heading 2903.71.00 to 2903.75.00	Kg	10	-
	3827.39.00	--Other	Kg	10	-
	3827.40.00	-Bromo Mithnae or containng bromocholoro mithane	Kg	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2078/79 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
		- Containing Trifluoromethane (HFC-23) or Per-fluorocarbon (PFC) but not containing Chlorofluorocarbons or Hydrochlorofluorocarbons			
	3827.51.00	--Trifluoromethane (HFC-23)	Kg	10	-
	3827.59.00	--Other	Kg	10	-
		-Other containing hydrofluorocarbon but not containing Chlorofluorocarbons or Hydrochlorofluorocarbons			
	3827.61.00	--1,1,1 trifluoroethane percentage 15% or more(based on mass)	Kg	10	-
	3827.62.00.	--Other, not included in above, pentafluoroethane having percentage 55% or more	Kg	10	-
	3827.63.00	-- Other, not included in above sub-heading, percentage of HFC -125 (based on mass) 40 or more	Kg	10	-
	3827.64.00	--Other, not included in above sub-heading, having percentage (based on mass) of HFC-134A 30% or more but not having HFO unsaturated emulsion	Kg	10	-
	3827.65.00	--Other, not included in above sub-heading, having percentage of HFC-32 (based on mass) 20% or more and HFC-125 having 20% or more	Kg	10	-
	3827.68.00	--Other, not included in above sub-heading; having elements of components covered in sub-heading 2903.41.00 to 2903.48.00	Kg	10	-
	3827.69.00	--Other	Kg	10	-
	3827.90.00	-Other	Kg	10	-
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
	3918.10.10	Floor coverings, in rolls or in the form of tiles	Kg	40	30
	3918.10.90	Other – other plastics	Kg	40	30
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
	3919.10.00	-In rolls of a width not exceeding 20 cm	Kg	40	30
	3919.90.00	Other	Kg	40	30

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Import Duty (% except otherwise specified) for FY 2079-80	Import Duty (% except otherwise specified) for FY 2078-79
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. -Goods specified in Subheading Note 3 to this Chapter			
	3424.89.00	Shirt- chain (having calorineted parafin)	Kg	10	-
	3424.92.00	Methylphosphonate	Kg	10	-
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
	3911.20.00	-Poly (1,3-Phenylin Methyl Phosphonate)	Kg	10	-
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter. -Of polymers of vinyl chloride:			
	3918.10.10	--Floor coverings, in rolls or in the form of tiles	Kg	40	30
	3918.10.90	---Other	Kg	40	30
		-other plastics:			
	3819.90.10	---Floor coverings, in rolls or in the form of tiles	Kg	40	30
	3918.90.90	---other	Kg	40	30
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
	3919.10.00	-In rolls of a width not exceeding 20 cm	Kg	40	30
	3919.90.00	-Other	Kg	40	30
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. -Of polymers of ethylene:			
	3920.10.00	---Printed	Kg	30	20
	3920.10.90	---Other	Kg	30	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		-Of polymers of propylene:			
	3920.20.10	---Printed	Kg	30	20
	3920.20.90	---Other	Kg	30	15
		-Of polymers of styrene			
		-Of polymers of Vinyl chloride:			
		--Containing by weight not less than 6% of plasticizer			
	3920.30.10	---Printed	Kg	30	20
	3920.30.90	---Other	Kg	30	15
	3920.43.10	---Printed	Kg	30	20
	3920.43.90	---Other	Kg	30	15
		--Other			
	3920.49.10	---Printed	Kg	30	20
	3920.49.90	---Other	Kg	30	15
		-Of acrylic polymers:			
		--Of poly(methyl methacrylate):			
	3920.51.10	---Printed	Kg	30	20
	3920.51.90	---Other	Kg	30	15
		--Other			
	3920.59.10	---Printed	Kg	30	20
	3920.59.90	---Other	Kg	30	15
		-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
		--Of polycarbonates			
	3920.61.10	---Printed	Kg	30	20
	3920.61.90	---Other	Kg	30	15
		--Of poly (ethylene terephthalate):			
	3920.62.10	--- Printed	Kg	30	20
	3920.62.90	---Other	Kg	30	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		--Of unsaturated polyesters			
	3920.63.10	--- Printed	Kg	30	20
	3920.63.90	---Other	Kg	30	15
		--Of other polyesters:			
	3920.69.10	--- Printed	Kg	30	20
	3920.69.90	---Other	Kg	30	15
		- cellulose or its chemical derivatives- -Of regenerated cellulose	Kg	30	20
	3920.71.10	--- Printed	Kg	30	20
	3920.71.90	---Other	Kg	30	15
		--Of cellulose acetate:			
	3920.73.10	--- Printed	Kg	30	20
	3920.73.90	---Other	Kg	30	15
		--Of other cellulose derivatives			
	3920.79.10	--- Printed	Kg	30	20
	3920.79.90	---Other	Kg	30	15
		-Of other plastics			
		--Of poly (vinyl butyral			
	3920.91.10	--- Printed	Kg	30	20
	3920.91.90	---Other	Kg	30	15
		--Of polyamides:			
	3920.92.10	--- Printed	Kg	30	20
	3920.92.90	---Other	Kg	30	15
		--Of amino-resins:			
	3920.93.10	--- Printed	Kg	30	20
	3920.93.90	---Other	Kg	30	15
		--Of phenolic resins			
	3920.94.10	--- Printed	Kg	30	20
	3920.94.90	---Other	Kg	30	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		--Of other plastics			
	3920.99.10	--- Printed	Kg	30	20
	3920.99.90	---Other	Kg	30	15
39.21		Other plates, sheets, film, foil and strip, of plastics.			
		-Cellular:			
		--Of polymers of styrene:			
	3921.11.10	--- Printed	Kg	30	20
	3921.11.90	---Other	Kg	30	15
		--Of polymers of vinyl chloride:			
	3921.12.10	--- Printed	Kg	30	20
	3921.12.90	---Other	Kg	30	15
		--Of polyurethanes			
	3921.13.10	--- Printed	Kg	30	20
	3921.13.90	---Other	Kg	30	15
		--Of regenerated cellulose			
	3921.14.10	--- Printed	Kg	30	20
	3921.14.90	---Other	Kg	30	15
		--Of other plastics			
	3921.19.10	--- Printed	Kg	30	20
	3921.19.90	---Other	Kg	30	15
		-Other			
		--- Printed:	Kg	30	20
	3921.90.11	----Decorative laminate sheets such as sunmica and formica	M2/kg	30	20
	3921.90.19	----Other	Kg	30	20
		---Other			
	3921.90.91	Thermacol	Kg	30	15
	3921.90.92	Decorative laminate sheets such as sunmica and formica	M2/kg	30	20
	3921.90.99	Other	Kg	30	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
40.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour			
	4015.11.00	Gloves, mittens and mitts Surgical	Kg/pair	-	5
	4015.12.00	Articles of apparel and clothing accessories for medical treatment, veterinary, dental treatment etc	Kg/pair	5	-
42.02		Trunks, suit-cases, vanity-cases, executive- cases, briefcases, school satchels and similar containers:			
	4202.11.00	-With outer surface of leather or of composition leather	Nos	30	20
	4202.12.00	-With outer surface of plastics or of textile materials	Nos	30	20
	4202.19.00	Other	Nos	30	20
		Handbags, whether or not with shoulder strap, including those without handle:			
	4202.21.00	-With outer surface of leather or of composition leather	Nos	30	20
	4202.22.00	-With outer surface of sheeting of plastics or of textile material	Nos	30	20
	4202.29.10	-Other – of felt (Jamoth)	Nos	30	20
	4202.29.90	Other	Nos	30	20
		-Articles of a kind normally carried in the pocket or in the handbag:			
	4202.31.00	--With outer surface of leather or of composition leather	Kg/nos	30	20
	4202.32.00	--With outer surface of sheeting of plastics or of textile materials	Kg/nos	30	20
		--Other			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	4202.39.10	---Of felt (Jamoith)	Kg/nos	30	20
	4202.39.90	---Other	Kg/nos	30	20
		-Other			
	4202.91.00	--With outer surface of leather or of composition leather	Kg/nos	30	20
	4202.92.00	--With outer surface of sheeting of plastics or of textile materials	Kg/nos	30	20
		--Other			
	4202.99.10	---Of felt (Jamoith)	Kg/nos	30	20
	4202.99.90	---Other	kg/nos	30	20
44.01		-Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms			
	4401.32.00	--Wood briquette	Kg	5	-
		-Sawdust and wood waste and scrap, not agglomerated			
	4401.41.00	--Sawdust	Kg	5	-
	4401.49.00	--Other	kg	5	-
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.20.00	-Shell or nut	Kg	15	-
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
		-Other, of tropical wood			
	4403.42.00	--Tick		5	-
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm			
		-Coniferous:			
	4407.13.00	--SPF (Picea), Pinus spp , Abies spp	m3	5	-
	4407.14.00	--Hem fir and abises spp	m3	5	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	4407.23.00	--Tick	m3	5	-
44.12		Plywood, veneered panels and similar laminated wood.			
		-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness			
	4412.41.00	--With at least one outer ply of tropical wood	m3	15	-
	4412.42.00	--With at least one outer ply of non-coniferious wood	m3	15	-
	4412.49.00	--Other, both outer ply of coniferious wood	m3	15	-
		-Blockboard, Laminboard and Battenboard			
	4412.51.00	--With at least one outer ply of tropical wood	m3	15	-
	4412.52.00	--With at least one outer ply of non-coniferious wood	m3	15	-
	4412.59.00	--Other, both outer ply of coniferious wood	m3	15	-
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
	4418.60.00	Posts and beams	Kg		15
		-Assembled flooring panels :			
	4418.81.00	--galu leminated wood	Kg	15	-
	4418.82.00	--Cross liminated wood	Kg	15	-
	4418.83.00	--Aie Bhims	Kg	15	-
	4418.89.00	--Other	Kg	15	-
		-Other:			
	4418.92.00	--cellular wood panels,	Kg	15	-
44.19		Tableware and kitchenware, of wood			
		-Of bamboo			
	4419.20.00	--Tropical Wood	Kg	15	-
44.21		Other articles of wood			
	4421.20.00	-coffins	Nos	15	-
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	4905.10.00	Globes	Kg/nos	-	10
57.02		Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.20.00	Floor coverings of coconut fibres (coir)	m2	30	15
57.03		Carpets and other textile floor coverings, tuffer, whether or not made up			
	5703.10.00	-Floor coverings of coconut fibres (coir)	M2	30	15
		-Of nylon or other polyamides			
	5703.21.00.	-Tuffer	M2	30	-
	5703.29.00	-Other	M2	30	-
		-Other manmade clothes			
	5703.31.00	--Tuffer	M2	30	-
	5703.39.00	--Other	M2	30	-
		-Other cotton clothe material			
	5703.90.10	---Cotton satranja (Floor covering of Cotton)	M2	15	15
	5703.90.90	---Other	M2	30	30
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
	6401.10.00	-Footwear incorporating a protective metal toe-cap	Pair	40	30
		-Other footwear			-
	6401.92.00	--Covering the ankle but not covering the knee	Pair	40	30
	6401.99.00	--Other	Pair	40	30
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		-Sports footwear:			
	6402.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	Pair	40	30
	6402.19.00	--Other	Pair	40	30

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	6402.20.00	-Footwear with upper straps or thongs assembled to the sole by means of plugs	Pair	40	30
		-Other footwear:			
	6402.91.00	--Covering the ankle	Pair	40	30
	6402.99.00	--Other	Pair	40	30
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather			-
		-Sports footwear			-
	6403.12.00	--Ski-boots, cross-country ski footwear and snowboard boots	Pair	40	30
	6403.19.00	--Other	Pair	40	30
	6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Pair	40	30
	6403.40.00	-Other footwear, incorporating a protective metal toe-cap	Pair	40	30
		-Other footwear, with outer soles of leather:			15
	6403.51.00	--Covering the ankle	Pair	40	30
	6403.59.00	--Other	Pair	40	30
		-Other footwear			
	6403.91.00	--Covering the ankle	Pair	40	30
	6403.99.00	--Other	Pair	40	30
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials			
		-Footwear with outer soles of rubber or plastics:	Pair	40	30

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
	6404.11.90	---Having the upper parts of other fabrics	Pair	40	30
	6404.19.00	--Other	Pair	40	30
64.05	6404.20.00	-Footwear with outer soles of leather or composition leather	Pair	40	30
		Other Footware			
	6405.10.00	With uppers of leather or composition leather	Pair	40	30
		-With uppers of textile materials	Pair	40	30
	6405.20.91	----Of Felt (Jamoth	Pair	40	30
	6405.20.99	----Other	Pair	40	30
	6405.90.00	-other	pair	40	30
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of Heading 68.11 or 68.13			-
		-Other			
	6812.92.00	--Clothing, clothing accessories, footwear and headgear	Kg	-	15
	6812.93.00	--Compressed asbestos fibre jointing, in sheets or rolls	Kg	-	15
69.09		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics			
		--Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6909.21.00	--Of a water absorption coefficient by weight not exceeding 0.5 %	M2	40	30
	6907.22.00	--Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	M2	40	30
	6907.23.00	--Of a water absorption coefficient by weight exceeding 10 %	m2	40	30
	6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40	M2	40	30

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	6907.40.00	-Finishing ceramic	M2	40	30
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
		-Slivers, rovings, yarn and chopped strands			
	7019.11.00	--Chopped strands, of a length of not more than 50 mm	Kg	10	5
	7019.12.00	--Rovings	Kg	10	5
	7019.19.00	--Other	Kg	10	5
		-Machine made clothes (fabric)			
	7019.61.00	--Roving closed texture	Kg	10	-
	7019.62.00	--Roving other closed texture	Kg	10	-
	7019.63.00	--clothes made of tread having simple design and closed stitching	Kg	10	-
	7019.65.00	--Open Vubhan clothes having breadth 30 cm	Kg	10	-
	7019.66.00	--Open vubhan clothes exceding 30 cm breadth	Kg	10	-
	7019.69.00	Other	Kg	10	-
		-Clothes compiled with chemical			
	7019.71.00	--Bhel	Kg	10	-
	7019.72.00	-- Other closed texture clothes	Kg	10	-
	7019.73.00	--Other opned texture clothes	Kg	10	-
	7019.80.00	- Glass fibre and glass fibre products	Kg	10	-
	7019.90.00	-Other	Kg	10	-
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
	7104.21.00	--Diamond	Carat	1	1
	7104.29.00	--Other	Kg	10	-
		-other			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	7104.91.00	--Diamond	Carat	1	1
	7104.99.00	--Other	Kg	10	-
72.09		Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. In coils, not further worked than coldrolled (cold-reduced)			
	7209.15.00	--Of a thickness of 3 mm or more	Kg	15	5
	7209.16.00	--Of a thickness exceeding 1 mm but less than 3 mm	Kg	15	5
	7209.17.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	Kg	15	5
	7209.18.00	--Of a thickness of less than 0.5 mm	Kg	15	5
		-Not in coils, not further worked than cold-rolled (cold-reduced):			
	7209.25.00	--Of a thickness of 3 mm or more	Kg	15	5
	7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm	Kg	15	5
	7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	Kg	15	5
	7209.28.00	--Of a thickness of less than 0.5 mm	Kg	15	5
	7209.90.00	- Other	Kg	15	5
72.10		Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, clad, plated or coated. -Otherwise plated or coated with zinc			
	7210.41.00	--Corrugated	Kg	30	20
72.11		Flat-rolled products of iron or nonalloy steel, of a width of less than 600 mm, not clad, plated or coated. Not further worked than hot-rolled:			
	7211.13.00	--Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	Kg	30	10
	7211.14.00	--Other, of a thickness of 4.75 mm or more	Kg	30	10
	7211.19.00	--Other	Kg	30	10
		-Not further worked than coldrolled(cold-reduced):			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	7211.23.00	--Containing by weight less than 0.25% of carbon	Kg	30	10
	7211.29.00	--Other	Kg	30	10
	7211.90.00	-Other	Kg	30	10
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
		-Other			
		--Of circular cross-Section measuring less than 14 mm in diameter			
	7213.91.10	---Not more than 8 mm	Kg	10	5
72.16		Angles, shapes and Sections of iron or non-alloy steel.			
	7216.10.00	-U, I or H Section, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Kg	30	20
		-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:			
	7216.21.00	--L Sections	Kg	30	20
	7216.22.00	--T Sections	Kg	30	20
		-U, I or H Sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:			
	7216.31.00	--U Sections	Kg	30	20
	7216.32.00	--I Sections	Kg	30	20
	7216.33.00	--H Sections	Kg	30	20
	7216.40.00	-L or T Sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Kg	30	20
	7216.50.00	-Other angles, shapes and Sections, not further worked than hot-rolled, hotdrawn or extrude	Kg	30	20
		-Angles, shapes, and Sections, not further worked than cold-formed or cold-finished:			
	7216.61.00	--Obtained from flat-rolled products	Kg	30	20
	7216.69.00	--Other	Kg	30	20

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		-Other :			
	7216.91.00	--Cold-formed or cold-finished from flatrolled produ	Kg	30	20
	7216.99.00	--Other	Kg	30	20
72.17		Wire of iron or non-alloy steel			
	7217.10.00	-Not plated or coated, whether or not polished	Kg	30	10
	7217.20.00	-Plated or coated with zinc	Kg	30	10
	7217.30.00	-Plated or coated with other base metals	Kg	30	10
	7217.90.00	-Other	Kg	30	10
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more			
		-Of silicon-electrical steel:			
	7225.11.00	--Grain-oriented	Kg	30	10
	7225.19.00	--Other	Kg	30	10
	7225.30.00	-Other, not further worked than hotrolled, in coils	Kg	30	10
	7225.40.00	-Other, not further worked than hotrolled, not in co	Kg	30	10
	7225.50.00	-Other, not further worked than coldrolled (cold-reduced)	Kg	30	10
		-Other			
	7225.91.00	--Electrolytically plated or coated with zinc	Kg	30	10
	7225.92.00	--Otherwise plated or coated with zinc	Kg	30	10
	7225.99.00	--Other	Kg	30	10
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
	7227.10.00	-Of high speed steel	Kg	30	20
	7227.20.00	-Of silico-manganese steel	Kg	30	10
	7227.90.00	-Other	Kg	30	10
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.10.00	-Stranded wire, ropes and cables	Kg	30	15
	7312.90.00	-Other	Kg	30	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of Heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Kg	30	15
74.19		Other articles of copper.			
	7419.10.00	-Chain and parts thereof	Kg	-	15
		--Cast, moulded, stamped or forged, but not further worked	Kg	15	15
		-Other	Kg	15	15
81.06		Bismuth and articles thereof, including waste and scrap			
	8106.10.00	Bismuth having more than 99.99% based on weight	Kg	15	15
	8116.99.00	Other	Kg	15	15
81.07		Cadmium and articles thereof, including waste and scrap	Kg		15
81.09		Zirconium and articles thereof, including waste and scrap.			
	8109.21.00	--As per weight, less than 1 portion of Hafnium in 500 portion of Zirconium	kg	15	15
	8109.29.00	--other	kg	15	15
		-Waste & Scrap			
	8109.31.00	--As per weight, less than 1 portion of Hafnium in 500 portion of Zirconium	kg	15	15
	8109.39.00	--other	kg	15	15
		-other			
	8109.91.00	--As per weight, less than 1 portion of Hafnium in 500 portion of Zirconium	kg	15	15
	8109.99.00	--other	kg	15	15
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, incl W&S			
		-hafnium			
	8112.31.00	--unaffected(unrut) including waste, scrap and power	Kg	15	15
	8112.39.00	--Other	Kg	15	15
		- rhenium			-
	8112.41.00	--unaffected(unrut) including waste, scrap and power	Kg	15	15
	8112.49.00	--Other	Kg	15	15

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		-Cadmium:			
	8112.61.00	--Waste & Scrap	kg	15	15
	8112.69.00	--Other	kg	15	15
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters or secured biological cabinete protected for gas entrance.			
	8414.70.00	-secured biological cabinete protected for gas entrance.	Nos	15	-
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of Heading 85.14),for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising,condensing or cooling,			
		-Instantaneous or storage water heaters, non-electric:			
	8419.12.00	--Solar Water Heater	Nos	10	-
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	8421.32.00	-- Catholic Converter and Particulate Filters used or not used in Refinement & Filtration of gas generated from internal combustion engine	Nos	15	-
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
	8428.70.00	-Industrial Robot	Nos	5	-
84.85		Additive production machine (also understood as 3d printing)			
	8485.10.00	-Using metal	Kg	5	-
	8485.20.00	- Using plastics or ruber	kg	5	-
	8485.30.00	-Using plaster,cement,mud or glass	Kg	5	-
	8485.80.00	-Other	Kg	5	-
	8485.90.00	-Parts and accesorries	Nos	5	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, steel lines machine not specified above			
		- Hot forming machines, die forging and hot hammer			
	8462.11.00	--Closed die-forging machines	Nos	5	-
	8462.19.00	--Other	Nos	5	-
		- Machine for folding, bending, straightening (including press breaker)			
	8462.22.00	--Machine for profile making	Nos	5	-
	8462.23.00	--Numerically controlled press breaker	Nos	5	-
	8462.26.00	--Numerically controlled roll making machine	Nos	5	-
	8462.29.00	--Other	Nos	5	-
		-Machine liner other than having pointing or shearing for flattened product, cut-to-length lines and other shearing machines, other than press			
	8462.32.00	--silting lines and cut-to-length lines	Nos	5	-
	8462.33.00	--Numerically controlled shearing machines	Nos	5	-
	8462.39.00	--Other	Nos	5	-
		-nibbling and shearing added punching machines, notching or nibbling machines (other than press)			
	8462.42.00	--Numerically controlled	Nos	5	-
	8462.49.00	--Other	Nos	5	-
		-Machine for hollow section and bar			
	8462.51.00	--Numerically controlled	Nos	5	-
	8462.59.00	--Other	Nos	5	-
		-Cold metal press machine			
	8462.61.00	--Hydraulic Press	Nos	5	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	8462.62.00	--Mechanical Press	Nos	5	-
	8462.63.00	--Servo Press	Nos	5	-
	8462.69.00	--Other	Nos	5	-
	8462.90.00	-Other	Nos	5	-
85.01		Electric motors and generators (excluding generating sets).			
		-Photobholtic DC generator			
	8501.71.00	--Of outpur not exceeding 50W	Nos	15	-
	8501.72.00	--Of ouput exceeding 50 W	Nos	15	-
	8501.80.00	-Photobholtic AC generator	Nos	15	-
85.24		Fat panel display modulus whether touch sensitive or not			
		-without driver or control circuit			
	8524.11.00	--Liquid Crystal	Nos	15	-
	8524.12.00	--Organic light emmiting dayod	Nos	15	-
	8524.19.00	--Other	Nos	15	-
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus			
		--Other, coloured:			
		---Unassembled			
	8528.72.10	----upto 48inc	Nos	20	-
	8528.72.19	----Other	Nos	30	-
		---Other			
	8528.72.91	----upto 48inc	Nos	20	-
	8528.72.91	----Other	Nos	30	-
85.41		Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diode (LED) mounted piezo-electric crystals.			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		-Photosensitive semi-conductor devices, including photovoltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED)			
	8541.41.00	--light-emitting diodes (LED)	Nos	Free	Free
	8541.42.00	--photovoltaic cells, whether or not assembled in modules or made up into panels	Nos	Free	Free
	8541.43.00	--photovoltaic cells, assembled in modules or made up into panel	Nos	Free	Free
		--Other			
	8541.49.10	--- Solar panel and Modulus	Nos	Free	Free
	8541.49.90	---Other	Nos	Free	Free
		-Other Semi-conductor devices	Nos	Free	Free
	8541.51.00	--Semiconductor based transistors	Nos	15	-
	8541.59.00	--Other	Nos	15	-
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	8543.40.00	-Electronic cigarette and personal vaporising devises	Nos	5	5
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Kg	15	15
85.49		Electrical and electrical waste and scraps			
		-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators			-
	8549.11.00	--Waste and scrap of electric accumulators	Kg	15	15
	8549.12.00	--Containing lead or mercury	Kg	15	-
	8549.13.00	--Sorted through chemical process and not having lead or mercury	Kg	15	-
	8549.14.00	--Unsorted and not having lead or mercury	Kg	15	-
	8549.19.00	--Other	Kg	15	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		-Mainly used in recovery of precious metal			
	8549.21.00	--Components of primary cells, primary batteries, electronic accumulators, mercury switch , lead or polycarbonates	Kg	15	-
	8549.29.00	--Other	Kg	15	-
		-Other electrical and electronic assembly or printed circuit board			
	8549.31.00	--Components of primary cells, primary batteries, electronic accumulators, mercury switch , lead or polycarbonates	Kg	15	-
	8549.39.00	--Other	Kg	15	-
		-Other			
	8549.91.00	--Components of primary cells, primary batteries, electronic accumulators, mercury switch , lead or polycarbonates	Kg	15	-
	8549.99.00	--Other	Kg	15	-
87.01		Tractors (other than tractors of 87.09)			
		-Road tractors for semi-trailers:			
		--With only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	8701.21.10	---Upto 18KW	Nos	5	5
	8701.21.90	---Exceeding 18KW	Nos	5	5
		--With compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion			
	8701.22.10	---Upto 18 KW	Nos	5	5
	8701.22.90	---Exceeding 18 KW	Nos	5	5
		--With compression-ignition internal combustion piston engine and electric motor for propulsion			
	8701.22.10	---Upto 18 KW	Nos	5	5
	8701.22.99	---Exceeding 18 KW	Nos	5	5
87.03		Motor cars and other motor vehicles principally designed for the transports of persons (other than those of Heading 87.02), including station wagons and racing cars.			

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
		-Other vehicles, with only electric motor for propulsion:			
		--- Car, Jeep, Van with motor's peak power exceeding 100 kw but not exceeding 200kw:			
	8703.80.59	----Other	Nos	30	15
		--- Car, Jeep, Van with motor's peak power exceeding 200 kw but not exceeding 300kw:			
	8703.80.69	----Other	Nos	45	30
		--- Car, Jeep, Van with motor's peak power exceeding 300 kw			
	8703.80.79	----Other	Nos	60	40
		---Other			
	8703.80.99	----Other	Nos	60	40
87.04		Motor vehicles for the transport of goods.			
		-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
		--g.v.w. not exceeding 5 tonnes			
	8704.21.60	---compression designed for garbagger collection	Nos	15	-
		--g.v.w. Exceeding 20 tonne			
	8704.22.30	---compression designed for garbagger collection	Nos	15	-
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars; side-cars.			
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
		---Other			
	8711.20.11	----Of a cylinder capacity exceeding 50 cc but not exceeding 125 cc	Nos	40	30
		-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
	8711.30.90	---Other	Nos	70	30

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Nos	80	30
	8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Nos	80	30
88.03		Parts of goods of Heading 88.01 or 88.02			
	8803.10.00	Propellers and rotors and parts thereof	Nos/kg	-	10
	8803.20.00	Under-carriages and parts thereof	Nos/kg	-	10
	8803.30.00	Other parts of aeroplanes or helicopters	Nos/kg	-	10
	8803.90.00	Other	Nos/kg	-	10
88.06		Un-maned Airplane			
	8806.10.00	-For transportation of passenger -Other, remote controlled flight	Nos	10	-
	8806.21.00	-- Maximum takeoff weight <250 gm	Nos	10	-
	8806.22.00	--Maximum takeoff weight in range of 250gm to 7 kg	Nos	10	-
	8806.23.00	--Maximum takeoff weight in range of 7kg to 25 kg	Nos	10	-
	8806.24.00	--Maximum takeoff weight in range of 25kg to 150 kg	Nos	10	-
	8806.29.00	--Other -Other	Nos	10	-
	8806.91.00	-- Maximum takeoff weight <250 gm	Nos	10	-
	8806.92.00	--Maximum takeoff weight in range of 250gm to 7 kg	Nos	10	-
	8806.93.00	--Maximum takeoff weight in range of 7kg to 25 kg	Nos	10	-
	8806.94.00	--Maximum takeoff weight in range of 25kg to 150 kg	Nos	10	-
	8806.99.00	--Other	Nos	10	-
88.07		Parts of products under heading 88.01, 88.02, 88.03			
	8807.10.00	-Propeller and Rotar including it's parts	Nos	10	-
	8807.20.00	-Under carriage and their parts -Parts of Airplane, helicopter, or un-maned airplane	Nos	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	8802.30.10	--Airplane and helicopter	Nos	10	-
	8802.30.90	--Unmanned Airplane	Nos	10	-
	8802.90.00	-Other	Nos	10	-
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of Heading 85.39. -Other cameras:			
	9006.51.00	With a through the lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Nos	-	5
	9006.51.00	Other, for roll film of a width less than 35 mm	Nos	-	5
	9006.53.00	--Other, for roll film of a width of 35 mm	Nos	5	5
90.13		Liquid crystal devices not constituting articles provided for more specifically in other Headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	Nos	5	5
91.14		Other clock or watch parts			
	9114.10.00	Springs, including hair springs	Nos/kg	-	10
94.06		Prefabricated buildings			
	9406.20.00	-Modular building units	Nos/kg	30	-
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
		-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough-fares			
	9405.11.00	--completely made by using light emitting diode	Nos/kg	20	-
	9405.19.00	--Other	Nos/kg	20	-
		-Electronic table, desk, beside or luncheon			
	9405.11.00	--completely made for using in light emitting diode	Nos/kg	20	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
	9405.29.00	--Other -lighting string	Nos/kg	20	-
	9405.31.00	--completely made for using in light emitting diode	Nos/kg	20	-
	9405.39.00	--Other -Other lemuneriz or lights	Nos/kg	20	-
	9405.41.00	--Photo bholtic, completely made for using in light emitting diode			
	9405.42.00	--Other completely made for using in light emitting diode	Nos/kg	20	-
	9405.49.00	--Other	Nos/kg	20	-
	9405.50.00	-Non-electrical lamps -Illuminated signs, illuminated name plates and the like	Nos./kg	5	5
	9405.61.00	--completely made for using in light emitting diode	Nos/kg	15	-
	9405.69.00	--Other	Nos/kg	15	-
95.08		Travelling circuses and travelling menageries; travelling theatres, amusements park rides, water park amusements, fairground amusements, shooting galleries and travelling theatres -Travelling circus or travelling menageries			
	9508.21.00	--Roller coaster --Carousel, swing,roundabout	Nos	10	-
	9508.23.00	--Dajim Cars	Nos	10	-
	9508.24.00	--Motion simulator, moving theatres	Nos	10	-
	9505.25.00	--Water rides	Nos	10	-
	9508.26.00	--Water entertainment means	Nos	10	-
	9508.29.00	--Other	Nos	10	-
	9508.30.00	-Fairground entertainment means	Nos	10	-
	9508.40.00	-Travelling theatres	Nos	10	-

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
96.17		Readymade vacuum flasks and other vacuum vessels; parts thereof other than glass inners.			
	9617.00.10	---Readymade vacuum flasks	Nos	15	15
	9617.00.20	---Vacuum vessels	Nos	15	15
	9617.00.90	---parts thereof other than glass inners.	Nos	15	15
96.19		Sanitary towels (pads) and tampons, Diapers and napkin liners & similar articles			
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of Heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and decorative plaques made by joining stone, tile, lead (mosaic).			
		-Crossed 100 years			
	9701.22.00	--Mosaic	Nos	10	-
	9701.29.00	--Other	Nos	10	
		-Other			
	9701.02.00	--Mosaic decorative plaques made by joining stone, tile, lead.	Nos	10	-
	9701.99.00	--Others	Nos	10	-
97.02		Original engravings, prints and lithographs			
	9702.10.00	-100 years crossed	Nos	10	-
	9702.90.00	-Other	Nos	10	10
97.03		Original sculptures and statuary, in any material.			
	9703.10.00	-100 years crossed	Nos	10	-
	9703.90.00	-Other	Nos	10	10

CUSTOMS DUTY
The major changes brought forward by finance ordinance 2079/80 relating to Customs

Heading	Sub-Heading	Description of Article	Unit	Export Duty (% except otherwise specified) for FY 2079-80	Export Duty (% except otherwise specified) for FY 2078-79
97.05		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.			
	9705.10.00	-Collections and collectors' historical, archaeological interest	Nos	10	-
		-Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, ethnographic or numismatic interest.			
	9705.21.00	--Human body and their organ	Nos	10	-
	9705.22.00	--Rare species and their organ	Nos	10	-
	9705.90.00	--Other	Nos	10	-
		-Collections and collectors numismatic interest			
	9705.31.00	--Crossed 100 years	Nos	10	-
	9705.39.00	--Other	Nos	10	-
97.06		Antiques of an age exceeding one hundred years.			
	9706.10.00	-Crossed 250 years	Nos	10	-
	9706.90.00	-Other	Nos	10	10



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