

SCHEDULE 1
EXCISABLE GOODS AND RATES OF EXCISE TAX

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	Ice cream and other edible ice, whether or not containing cocoa.		
2105.0010	Popsicles having alcoholic strength of 0.5% but not exceeding 15% volume.	Kg	46.45
22.03	Beer made from malt		
	Beer having an alcoholic strength not exceeding 8% vol.		
2203.0031	In immediate bottles made of PET or plastics.	1/bot	SCR23.08/1
2203.0032	In immediate containers made of metal.	1/can	SCR23.08/1
2203.0033	In immediate containers made of glass.	1/bot	SCR23.08/1
2203.0039	In immediate bottles made other materials	1	SCR23.08/1
	Beer having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2203.0041	In immediate bottles made of PET or Plastic.	1/bot	SCR48.40/1
2203.0042	In immediate containers made of metal.	1/can	SCR48.40/1
2203.0043	In immediate bottles made of glass.	1/bot	SCR48.40/1
2203.0049	In immediate containers made of other materials.	1	SCR48.40/1
	Beer having an alcoholic strength exceeding 16% vol.		
2203.0051	In immediate bottles made of PET or Plastic.	1/bot	SCR105.60/1
2203.0052	In immediate containers made of other metal.	1/can	SCR105.60/1
2203.0053	In immediate bottles made of glass.	1/bot	SCR105.60/1
2203.0059	In immediate containers made of other materials	1	SCR105.60/1
	Stout having an alcoholic strength not exceeding 8% vol.		
2203.0061	In immediate bottles made of PET or plastic.	1/bot	SCR16.67/1
2203.0062	In immediate containers made of metal.	1/can	SCR16.67/1
2203.0063	In immediate bottles made of glass.	1/bot	SCR16.67/1
2203.0069	In immediate containers made of materials.	1	SCR16.67/1
	Stout having an alcoholic strength exceeding 8% but not exceeding 16% Vol.		
2203.0071	In immediate bottles made of PET or Plastic.	1/bot	SCR.48.40/1
2203.0072	In immediate containers made of metals.	1/can	SCR.48.40/1
2203.0073	In immediate bottles made of glass.	1/bot	SCR.48.40/1
2203.0079	In immediate containers made of other materials	1	SCR.48.40/1
	Stout having an alcoholic strength exceeding 16% Vol.		
2203.0081	In immediate bottles s made of PET or Plastic.	1/bot	SCR.105.60/1
2203.0082	In immediate containers made of metal.	1/can	SCR.105.60/1

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2203.0083	In immediate bottles made of glass.	l/bot	SCR.105.60/1
2203.0089	In immediate containers made of other materials.	1	SCR.105.60/1
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09		
	Sparkling wine		
	Having an alcoholic strength by volume not exceeding 8% vol.		
2204.1010	In immediate bottles made of PET or plastics.	l/bot	48.40 SCR/LT
2204.1030	In immediate containers made of glass.	l/bot	48.40 SCR/LT
2204.1090	In immediate bottles made of other materials.	1	48.40 SCR/LT
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol.		
	In containers holding 2L or less.		
	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.2111	In immediate bottles made of PET or plastics.	l/bot.	48.40 SCR/LT
2204.2112	In immediate containers made of glass.	l/bot	48.40 SCR/LT
2204.2119	In immediate containers made of other materials.	1	48.40 SCR/LT
	Having alcoholic strength exceeding 16% vol.		
2204.2121	In immediate bottles made of PET or plastics	l/bot	105.60SR/LT
2204.2122	In immediate containers made of glass.	l/bot	105.60SR/LT
2204.2129	In immediate containers made of other materials.	1	105.60SR/LT
	In containers holding more than 2l but not more than 10l.		
	Having an alcoholic strength by volume exceeding 8% but not exceeding 16% vol.		
2204.2211	In immediate bottles made of PET or plastics.	l/bot	48.40SR/ LT
2204.2212	In immediate containers made of glass.	l/bot	48.40SR/ LT
2204.2219	In immediate containers made of other materials	1	48.40SR/LT
	Having an alcoholic strength exceeding 16% vol.		
2204.2221	In immediate bottles made of PET or plastics.	l/bot	105.60SR/ LT
2204.2222	In immediate containers made of glass.	l/bot	105.60SR/LT
2204.2229	In immediate containers made of other materials.	1	105.60SR/LT
	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.2911	In immediate bottles made of PET or plastics.	l/bot	48.40SR/ LT
2204.2912	In immediate containers made of glass.	l/bot	48.40SR/ LT
2204.2919	In immediate bottles made of other materials.	1	48.40SR/LT
	Having an alcoholic strength exceeding 16% vol.		

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2204.2921	In immediate bottles made of PET or plastics.	1/bot	105.60SR/LT
2204.2922	In immediate containers made of glass.	1/bot	105.60SR/LT
2204.2929	In immediate bottles made of materials.	1	105.60SR/LT
	Other grape		
	Having an alcoholic strength exceeding 8% but not exceeding 16% vol.		
2204.3011	In immediate bottles made of PET or plastics.	1/bot	48.40SR/LT
2204.3012	In immediate containers made of glass.	1/bot	48.40SR/LT
2204.3019	In immediate containers made of materials.	1	48.40SR/LT
	Having an alcoholic strength exceeding 16% vol.		
2204.3021	In immediate bottles made of PET or plastics.	1/bot	SCR105.60/l
2204.3022	In immediate containers made of glass.	1/bot	SCR105.60/l
2204.3029	In immediate containers made of other materials.	1	SCR105.60/l
	Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.		
22.05	Vermouth and other wine of fresh grapes flavored with plants or aromatic substances		
	In containers holding 2l or less.		
	Having an alcoholic strength exceeding 8% vol but not exceeding 16% vol.		
2205.1011	In immediate bottles made of PET or plastics.	1/bot	48.40SR/ LT
2205.1012	In immediate containers made of glass.	1/bot	48.40SR/ LT
2205.1019	In immediate containers made of other materials.	1	48.40SR/LT
	Having an alcoholic strength exceeding 16% but not exceeding 30% vol.		
2205.1021	In immediate bottles made of PET or plastics.	1/bot	105.60SR/LT
2205.1022	In immediate containers made of glass.	1/bot	105.60SR/LT
2205.1029	In immediate bottles made of other materials.	1	105.60SR/LT
	Other		
	Having an alcoholic strength 8% vol but not exceeding 16% vol.		
2205.9011	In immediate bottles made of PET or plastics.	1/bot	48.40SR/ LT
2205.9012	In immediate containers made of glass.	1/bot	48.40SR/LT
2205.9019	In immediate containers made of other materials.	1	48.40SR/ LT
	Having an alcoholic strength exceeding 16% but not exceeding 30% vol.		
2205.9021	In immediate bottles made of PET or plastics.	1/bot	105.60SR/LT
2205.9022	In immediate containers made of glass.	1	105.60SR/LT
2205.9029	In immediate containers made of other materials.	per litre	105.60SR/LT

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		
2206.0010	In immediate bottles made of PET or plastics.	1/bottle	SCR26.95/1
2206.0020	In immediate containers made of metal.	1/can	SCR26.95/1
2206.0030	In immediate containers made of glass.	1/bot	SCR26.95/1
2206.0090	In immediate containers made of other material.	1	SCR26.95/1
22.08	Under natered 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.		
2208.2010	In immediate bottles made of PET or plastics.	1/bot	224.40SR/LT
2208.2020	In immediate containers made of glass.	1/bot	224.40SR/LT
2208.2090	In immediate containers made of other materials.	1	224.40SR/LT
	Whiskies		
2208.3010	In immediate bottles made of PET or plastics.	1/bot	268.40SR/LT
2208.3020	In immediate containers made of other glass.	1/bot	268.40SR/LT
2208.3090	In immediate containers made of other materials.	1	268.40SR/LT
	Rum and other spirits obtained by distilling fermented sugar-cane products:		
2208.4010	In immediate bottles made of PET or plastics.	1/bot	158.40SR/LT
2208.4020	In immediate containers made of glass.	1/bot	158.40SR/LT
2208.4090	In immediate containers made of other materials.	1	158.40SR/LT
	Gin and Geneva		
2208.5010	In immediate bottles made of PET or plastics.	1/bot	268.40 SR/LT
2208.5020	In immediate containers made of glass.	1/bot	268.40 SR/LT
22085090	In immediate bottles made of other materials.	1	268.40 SR/LT
	Vodka		
2208.6010	In immediate bottles made of PET or plastics.	1/bot	158.40 SR/LT
2208.6020	In immediate containers made of glass.	1/bot	158.40 SR/LT
22086090	In immediate bottles made of other materials.	1	158.40 SR/LT
	Liqueur and cordials		
	Having an alcoholic strength by volume not exceeding 16% vol.		
2208.7011	In immediate bottles made of PET or plastics.	1/bot	66.00 SR/LT
22087012	In immediate containers made of glass.	1/bot	66.00 SR/LT
22087019	In immediate bottles made of other materials.	1	66.00 SR/LT

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	Having an alcoholic strength exceeding 16% vol. but not exceeding 30% vol.		
2208.7021	In immediate bottles made of PET or plastics.	1/bot	79.20 SR/LT
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
2208.7022	In immediate containers made of glass.	1/bot	79.20 SR/LT
22087029	In immediate bottles made of other materials.	1	79.20 SR/LT
	Having an alcoholic strength exceeding 30% vol.		
2208.7031	In immediate bottles made of PET or plastics.	1/bot.	158.40 SR/LT
2208.7032	In immediate containers made of glass.	1/bot	158.40 SR/LT
2208.7039	In immediate bottle made of other materials.	1	158.40 SR/LT
	Other		
	Alcopops having alcohol strength exceeding 0.5% but not exceeding 8%.		
2208.9011	In immediate bottles made of PET or plastics.	1/bot	26.95 SR/LT
22089012	In immediate containers made of metal.	1/can	26.95 SR/LT
2208.9013	In immediate containers made of glass.	1/bot	26.95 SR/LT
22089019	In immediate bottles made of other materials.	1	26.95 SR/LT
	Other		
22089021	In immediate bottles made of PET or plastics.	1/bot	268.40 SR/LT
22089022	In immediate containers made of metal.	1/can	268.40 SR/LT
22089023	In immediate containers made of glass.	1/bot	268.40 SR/LT
22089029	In immediate bottles made of other materials.	1	268.40 SR/LT
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
2402.1000	Cigars, cheroots and cigarillos, containing tobacco.	kg	65%
2402.2000	Cigarettes containing tobacco.	kg	SCR734 per 200 cigarettes
2402.9000	Other	kg	65%
2403	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.	kg	55%
2403.1100	Water pipe tobacco specified in Subheading Note 1 to this Chapter.	kg	55%
2403.1900	Other	Kg	55%

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	Other		
2403.9100	“Homogenized” or “Reconstituted” tobacco.	kg	55%
2403.9900	Other	Kg	55%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.		
	Light oils and preparations		
2710.1210	Aviation Gasoline (Avgas).	kg/l	SR2/l
2710.1220	Motor Gasoline.	Kg/l	SR8.5/litre
2710.1290	Other	Kg/l	SR8.5/litre
	Other		
	Medium oils and preparations		
2710.1911	Kerosene, type jet fuel.	Kg/l	SR8./litre
2710.1919	Other	kg/l	SR8.5/l
	Heavy oils and preparations.		
2710.1921	Gas oil (Diesel).	kg/l	SR8.5/l
2710.1922	Fuel oils (furnace oil).	kg/l	SR4/l
2710.1923	Lubricating oil.	kg/l	5%
2710.1924	Greases.	kg/l	5%
2710.1926	Lubricating oil specially designed for marine and agricultural use.	Kg/l	5%
2710.1927	Lubricating greases other than greases of 2710.1924.	Kg/l	5%
2710.1929	Other	kg/l	5%
27.11	Petroleum gases and other gaseous hydrocarbons.		
	Liquefied:		
2711.1100	Natural gas.	kg	SR0.50/l
2711.1900	Other	Kg/no.	SR0.50/l
	In gaseous state :		
2711.2100	Natural gas	Kg/no.	SR0.50/l
2711.2900	Other	Kg/no.	SR0.50/l
87.03	Motor cars and other motor vehicles principally designed for the transport 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.		

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	Of a cylinder capacity not exceeding 1,000cc		
8703.2130	Quad motorcycles.	No.	75%
8703.2190	Other	No.	50%
	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc.		
8703.2290	Other	No.	50%
	Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc.		
	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600cc.		
8703.2319	Other	No.	50%
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000cc.		
8703.2329	Other	No.	75%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 3,000cc.		
8703.2339	Other	No.	100%
	Of a cylinder capacity exceeding 3,000cc.		
8703.2490	Other	No.	100%
	Other vehicles, with only compression ignition internal combustion piston engine (diesel or semi-diesel):		
	Of a cylinder capacity not exceeding 1,500cc.		
8703.3190	Other	No.	50%
	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc.		
	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,600cc.		
8703.3219	Other	No.	50%
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000cc.		
8703.3229	Other	No.	75%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc.		
8703.3239	Other	No.	100%
	Of a cylinder capacity exceeding 2,500cc.		
8703.3390	Other	No.	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.		
	Of a cylinder capacity not exceeding 1,600cc.		
8703.4019	Other	No.	12.5%
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000cc.		
8703.4029	Other	No.	75%

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc.		
8703.4039	Other	No.	100%
	Of a cylinder capacity exceeding 2,500cc		
8703.4049	Other	No.	100%
	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.		
	Of a cylinder capacity not exceeding 1,600cc		
8703.5019	Other	No.	12.5%
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000cc.		
8703.5029	Other	No.	75%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc.		
8703.5039	Other	No.	100%
	Of a cylinder capacity exceeding 2,500cc		
8703.5049	Other	No.	100%
	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.		
	Of a cylinder capacity not exceeding 1,600cc.		
8703.6019	Other	No.	10%
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000cc.		
8703.6029	Other	No.	15%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc.		
8703.6039	Other	No.	20%
	Of a cylinder capacity exceeding 2,500cc.		
8703.6049	Other	No.	25%
	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		
	Of a cylinder capacity not exceeding 1,600cc		

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
8703.7019	Other	No.	10%
	Of a cylinder capacity exceeding 1,600cc but not exceeding 2,000cc		
8703.7029	Other	No.	15%
	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc		
8703.7039	Other	No.	20%
	Of a cylinder capacity exceeding 2,500cc		
8703.7049	Other	No.	25%
8703.9000	Other	No.	25%
87.04	Motor vehicles for the transport for goods		
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel).		
	g.v.w. not exceeding 5 tonnes.		
8704.2130	Insulated Truck.	No.	25%
	Hybrid Electric Vehicle.		
8704.2141	Plug-in.	No.	10%
8704.2149	Other	No.	12.5%
8704.2190	Other	No.	25%
	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes.		
8704.2230	Insulated Truck.	No.	25%
8704.2290	Other	No.	25%
	g.v.w exceeding 20 tonnes.		
8704.2330	Insulated Truck		
8704.2390	Other	No.	25%
	Other vehicles, with spark0ignition internal combustion piston engine:		
	g.v.w not exceeding 5 tonnes.		
8704.3130	Insulated Truck.	No	25%
	Hybrid Electric Vehicle.		
8704.3141	Plug-in.	No.	10%
8704.3149	Other	No.	12.5%
8704.3190	Other	No.	25%
	g.v.w exceeding 5 tonnes		
8704.3230	Insulated Truck.	No.	25%
8704.3290	Other	No.	25%
	Other		
8704.9020	Insulated Truck	No.	25%
8704.9090	Other	No.	25%
87.11	Motorcycles including mopeds, and cycles fitted with an auxiliary		

Column 1	Column 2	Column 3	Column 4
Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate
	motor, with or without side-cars: side cars		
	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:		
	Hybrid Electric Motorcycles:		
8711.1011	Plug-in.	No.	10%
8711.1019	Other hybrid Electric Motorcycles.	No.	12.5%
8711.1090	Other	No.	25%
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:		
	Hybrid Electric Motorcycles.		
8711.2011	Plug-in.	No.	10%
8711.2019	Other hybrid electric motorcycles.	No.	12.5%
8711.2090	Other	No.	25%
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc:		
	Hybrid Electric motorcycles:		
8711.3011	Plug-in.	No.	10%
8711.3019	Other hybrid electric motor cycles.	No.	12.5%
8711.3090	Other	No.	75%
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc:		
	Hybrid Electric Motorcycles:		
8711.4011	Plug-in.	No.	10%
8711.4019	Other hybrid electric motorcycles.	No.	12.5%
8711.4090	Other	No.	75%
	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:		
	Hybrid electric motorcycles.		
8711.5011	Plug-in	No.	10%
8711.5019	Other hybrid electric motorcycles.	No.	12.5%
8711.5090	Other	No.	75%
8711.9000	Other	No.	75%