

F.No.341/106/2009-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

Room No. 146-G, North Block
New Delhi, Dated the 3rd May, 2010


OFFICE MEMORANDUM

Subject: Rates of taxation for tobacco products - regarding .

Please refer to the D. O No. P-16015/2/10-PH-I dated 8th March, 2010 from Directorate General of Health Services on the above subject.

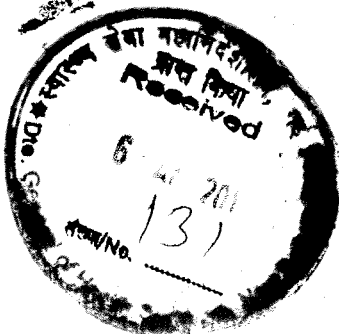
2. The present duty structure on tobacco products is enclosed for necessary action at your end please.

CMO/SK


3/5/2010
(Limatula Yaden)
DS (TRU)
Tel.23095558

Enclosure: As above

Directorate General of Health Services
Nirman Bhawan
New Delhi
Dr.Jagdish Kaur, CMO)



4.1	Please state the rates of taxation for tobacco products(specify the type of tax eg-VAT, sales, import duties)				
Products	(Length in mm)	Type of Tax	Rate of Amount Rs Per 1000 sticks	Base of Tax	
Smoking tobacco products	NON FILTER<60	TOTAL EXCISE DUTY	669	NOT AVAILABLE	
	NON FILTER 60-70		1473		
	FILTER <60		669		
	FILTER 60-70		969		
	FILTER 70-75		1473		
	FILTER 75-85		1959		
	OTHERS		2363		
	CIGARETTES OF TOBACCO SUBSTITUTES		1408		
	BIRI HAND MADE		14		
	BIRI MACHINE MADE		26		
			Advalorem		
Smokeless tobacco products	Hookah or gudaku tobacco	BASIC EXCISE DUTY	60%	NOT AVAILABLE	
	Homogenised or reconstituted Tobacco		60%		
	Chewing Tobacco		60%		
	Preparations containing Chewing Tobacco		60%		
	Jarda scented tobacco	BASIC EXCISE DUTY	60%		NOT AVAILABLE
	Snuff		60%		
	Preparations containing Snuff		60%		
	Tobacco extracts and essence		60%		
	Other		60%		
	Cut tobacco		Rs 60 per kg		
OTHER TOBACCO PRODUCTS	Smoking Mixtures of pipes and cigarettes	BASIC EXCISE DUTY	360%	NOT AVAILABLE	
	Other	DUTY	60%		

4.1 Please state the rates of taxation for tobacco products(specify the type of tax eg-VAT, sales, import duties)				
Products	(Length in mm)	Type of Tax	Rate of Amount	Base of Tax
Smoking tobacco products	NON FILTER<60	BASIC CUSTOMS DUTY	30%	NOT AVAILABLE
	NON FILTER 60-70		30%	
	FILTER <60		30%	
	FILTER60-70		30%	
	FILTER 70-75		30%	
	FILTER 75-85		30%	
	OTHERS		30%	
	CIGARETTES OF TOBACCO SUBSTITUTES		30%	
	BIRI HAND MADE		30%	
	BIRI MACHINE MADE		30%	
	Advalorem			
Smokeless tobacco products	Hookah or gudaku tobacco	BASIC CUSTOMS DUTY	30%	NOT AVAILABLE
	Homogenised or reconstituted Tobacco		30%	
	Chewing Tobacco		30%	
	Preparations containing Chewing Tobacco		30%	
	Jarda scented tobacco	BASIC CUSTOMS DUTY	30%	
	Snuff		30%	
	Preparations containing Snuff		30%	
	Tobacco extracts and essence		30%	
	Other		30%	
	Cut tobacco		30%	
OTHER TOBACCO PRODUCTS	Smoking Mixtures of pipes and cigarettes	BASIC CUSTOMS DUTY	30%	
	Other		30%	

4.2	Please provide retail prices for the three most widely sold brands of domestic and imported tobacco products at the most widely used point of sale in your country
	NOT AVAILABLE

4.2 (a) i	Please indicate the year and source of data used to answer the question 4.1 and 4.2:
	Data for the year 2010-11 used to answer the question 4.1

4.2 (a) ii	Please provide the currency used to complete the 'Rate or amount' section of 4.1 and the retail price section of question 4.2
	Indian Rupees for the 'Rate or amount' section of 4.1