

2.8	TAXATION OF TOBACCO PRODUCTS <i>(with reference to Articles 6.2(a) and 6.3)</i>				
2.8.1	What proportion of the retail price of the most popular price category of tobacco product consists of taxes (e.g. sum of excise, sales and import duties (if applicable) and value added tax/goods and services tax (VAT/GST))? []				
2.8.2	How are the excise taxes levied (what types of taxes are levied)?				
	<ul style="list-style-type: none"> Specific tax only 	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No		
	<ul style="list-style-type: none"> Ad valorem tax only 	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
	<ul style="list-style-type: none"> Combination of specific and ad valorem taxes 	<input type="checkbox"/> Yes	<input type="checkbox"/> No		
2.8.3	If available, please provide details on the rates of taxation for tobacco products at all levels of Government and be as specific as possible (specify the type of tax, e.g. VAT, sales, import duties)				
		Product	Type of tax	Rate or amount	Base of tax ¹
Smoking tobacco products <input type="button" value="Add product"/>	Non-Filtered <70mm	Excise Tax	[272		
	Filtered <70mm	VAT – 13% Of taxable income	597		
	Filtered 70-75mm	Income Tax – 30% of Excise	763		Per 1000 Sticks
	Filtered 75-85mm	Import Duty - Rs.2000 per 1000 sticks	977		
	Filtered >85mm		1306		
		[Bidi]	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise Import Duty -	[60]	Per 1000 Sticks

¹ The “base of the tax” should clearly indicate the tax rate or amount the tax is based on. If the tax is expressed as a percentage (e.g. ad valorem tax), the base of the tax is the actual value of the good that is taxed; for example, 45% of the manufacturer’s price, 30% of the retail price. In this case the “base” is the manufacturer’s price or retail price. If the tax is expressed as an amount (e.g. specific tax), the base of the tax is the volume (number of pieces or by weight) of goods that is taxed. For example, if a tax is US\$ 5 per 100 cigarettes, the amount of tax is US\$ 5 and the base of the tax is 100 cigarettes.

			30%		
		All types of Cigars	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise	[9]	Per Stick
	Smokeless tobacco products Add product	Dust Tobacco	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise	[160]	[Per Kg]
		Packed Tobacco	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise	[160]	Per Kg
		Jarda, Khaini, Snuff	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise	[240]	Per Kg
	Other tobacco products Add product	Pan Masala, Gutkha	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise	[275]	[Per Kg]
		Pipe Tobacco	Excise VAT – 13% Of taxable income Income Tax – 30% of Excise Import Duty - 80%	[700]	Per Kg

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