

THE FIRST SCHEDULE
LIST OF GOODS EXEMPTED
[See section 20]

Sl. No.	DESCRIPTION OF GOODS
1.	Agricultural implements manually operated or animal driven
2.	Aids and implements used by handicapped persons
3.	All Bangles (except those made of precious metals)
4.	All seeds other than oil seeds
5.	Appalam, vadam, vathal and pappad
6.	Aquatic feed, poultry feed and cattle feed including grass, hay, straw, supplement and husk of pulses, concentrates and additives, wheat bran and deoiled cake
7.	Atta, Maida, Suji, Besan
8.	Betel leaves
9.	Books, periodicals and journals including maps, chart and globe
10.	Bread (Branded or otherwise)
* [10A.	***]
11.	Charcoal
12.	<i>Charkha, Ambar Charkha; handlooms and handloom fabrics and Gandhi Topi.</i>
13.	Coarse grains
14.	Coconut fibre
15.	Coconut in shell and separated kernel of coconut other than copra
16.	Condoms and contraceptives
17.	Cotton and silk yarn in hank
18.	Curd, <i>Lussi</i> , butter milk and separated milk
† [18A.	***]
19.	Earthen pot
‡ [20	Electrical energy sold to the Government of India or consumed by the Government of India or sold for consumption in the construction, maintenance or operation of railway by the Government of India, electrical energy sold or

*The entry "*Building materials, namely:-*

- (a) *Asbestos cement sheets,*
- (b) *Bricks,*
- (c) *Cement,*
- (d) *Electrical goods,*
- (e) *Hardware items,*
- (f) *Paints,*
- (g) *Pipes and fittings,*
- (h) *River sand,*
- (i) *Sanitary wares and fittings,*
- (j) *Steel, and*
- (k) *Water tanks,*

sold by the Pondicherry Co-operative Building Centre Limited, No. 554, Puducherry and Karaikal Central Co-operative Processing Supply and Marketing Society Limited, No.P.15, Karaikal for the construction of dwelling houses, to any person other than the dealers executing works contract."
was inserted vide G.O.Ms.No.114/F2/2009 dated 25.08.2009 with effect from 25.08.2009 read with the Puducherry Value Added Tax (Second Amendment) Act, 2009 (Act No.7 of 2009). The entry has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

† The entry "*Diesel sold to fishermen for fishing activities through the designated petrol bunks, subject to such conditions and restrictions as notified by the Director of Fisheries and Fishermen Welfare, Puducherry*" was inserted vide G.O.Ms.No.114/F2/2009 dated 25.08.2009 with effect from 25.08.2009 read with the Puducherry Value Added Tax (Second Amendment) Act, 2009 (Act No.7 of 2009). The entry has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

‡ These words were substituted for the words "Electrical energy" vide G.O.Ms.No.141/F2/2009 dated 7.11.2009 with effect from 07.11.2009 read with Puducherry Value Added Tax (Amendment) Act, 2010 (Act No. 7 of 2010).

	consumed for domestic and agricultural purposes and electrical energy sold to commercial consumers upto 300 units per month.]
21.	Firewood except Casurina and Eucalyptus timber
22.	Fishnet, fishnet fabrics, fish seeds, fishing boats, fishing requisites and prawn / shrimp seeds
23.	Food grains including rice and pulses
24.	Fresh milk and pasteurized milk
25.	Fresh plants, saplings and fresh flowers
26.	Fresh vegetables and fruits
27.	Garlic and ginger
28.	Goods taken under customs bond for re-export after manufacturing or otherwise
*[28-A .	Goods which are sold by any dealer, namely:-
	(1) Aluminium utensils
	(2) Asafoetida (Hing)
	(3) Bagasse
	(4) Broomstick
	(5) Butter without any brand name
	(6) Camphor
	(7) Candles
	(8) Chillies, coriander, turmeric
	†[(9)***]
	(10) Energy saving choolas, solar cookers, waste conversion devices for producing energy and wind mill for generation of electricity
	#[(11)***]
	(12) Gauze or bandage cloth
	(13) Goods manufactured by Blacksmiths
	(14) Gum Benzoin including instant sambrani in all forms, agarbathi, dhoop, dhupkathi, dhupati
	§ [(15)***]
	(16) Hand-pumps and its spare parts
	(17) Hurricane lights, kerosene lamp, kerosene stoves, lantern, petromax, chimney lamp
	(18) Jamakalams
	(19) Kerosene sold through PDS
	(20) Life saving drugs as notified by the Government
	** [(21) ***]
	(22) Panchamirtam, namakkati, vibhuthi, sandanam and prasadam.
	(23) Safety matches

* Inserted vide G.O.Ms.No.28/F2/2007 dated 01.07.2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

† The entry “*Edible oil, vegetable oil, oil cake and de-oiled cake*” against sub-item (9) of serial number 28-A has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

#The entry “*Footwear costing less than two hundred rupees*” against sub-item (11) of serial number 28-A has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

§ The entry “*Handi crafts*” against sub-item (15) of serial number 28-A has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012

**The entry “*Masala Powder*” against sub-item (21) of serial number 28-A has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

	(24) Saree falls, lace, ribbon
	(25) Shikakai and shikakai powder
	(26) Software with complete Tamil or Malayalam or Telegu version
	(27) Tamarind, tamarind seed and powder
	(28) UNICEF greeting cards, diaries and calendars
	(29) Vermicelli
	(30) Writing instruments, pencils, sharpeners, pens, ballpoint pens, refills, stainless steel nibs, color pencils, blackboards, dusters, geometry boxes and dissection boxes.]
*[28-B	***]
29.	Gur and Jaggery
30.	Hand made safety matches
31.	Handicrafts produced and directly sold by self help group
32.	Human blood, blood plasma including blood components
33.	Husk including groundnut husk
34.	Indigenous handmade musical instruments
35.	Items covered by Public Distribution System (except kerosene)
36.	Khadi garments / goods and made-ups as notified by Government
37	<i>Kumkum, bindi, alta and sindur</i>
38.	Mat
# [39.	***
39A.	Meat, fish, prawn and other aquatic products when not cured or frozen and eggs
39B.	Livestock other than live chicken sold in Mahe Region]
40.	National flag
41.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc., sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form
**[41A.	Notebooks and examination pad]
42.	Organic manure
†[42A.	***]
43.	Plantain leaves
‡[43A.	“ Pondicherry ” packaged drinking water manufactured by Puducherry Agro Service and Industries Corporation Limited, Puducherry.]
44.	Puffed rice commonly known as ‘pori’, flattened or beaten rice commonly known as ‘aval’, parched rice commonly known as ‘Khoi’, parched paddy or rice coated with sugar or gur commonly known as ‘Murki’

* The entry “Goods which are sold by Canteen Stores Department to serving Defence Personnel and Ex-servicemen in Puducherry” was inserted vide Puducherry Value Added (Third Amendment) Act, 2010 (Act No.11 of 2010) with effect from 16-12-2010. The entry has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012

The entries against serial no.39”Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and livestock” was substituted with new entries at serial no. 39A and 39B vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

**Inserted vide G.O.Ms.No.6/F2/2010 dated 1st March, 2010 with effect from 01.03.2010 read with Puducherry Value Added Tax (Second Amendment) Act, 2010 (Act No.8 of 2010).

† The entry “Packaged drinking water manufactured within the Union territory of Puducherry” was inserted vide Puducherry Value Added (Fourth Amendment) Act, 2010 (Act No.12of 2010) with effect from 16-12-2010. The entry has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

‡ The entry viz., “**Pondicherry**” packaged drinking water manufactured by Puducherry Agro Service and Industries Corporation Limited, Puducherry” was inserted vide G.O.Ms.No.25/F2/2010 dated 2nd June, 2010 with effect from 02.06.2010 and this notification has become invalid with effect from 28.10.2010 by virtue of operation of section 75(2)(a) of this Act.

45.	Raw wool
*[45A.	***]
46.	Salt (branded or otherwise)
47.	Semen including frozen semen
48.	Silk worm laying, cocoon and raw silk
49.	Slate and slate pencils
†[50.	Sugar, textile covered under the Additional Duties of Excise (Goods of Special Importance) Act,1957 (Central Act 58 of 1957) and un-manufactured tobacco, bidis and tobacco used in the manufacture of bidis]
51.	Tapioca
52.	Tender green coconut
‡[53.	Toddy and Neera]
54.	Water other than- (i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and (ii) Water sold in sealed container
55.	Bio-inputs like Bio-fertilizers, micro-nutrients, plant growth promoters
§[56	Liquor including IMFL and imported liquor from foreign countries]

* The entry "Ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks, beverages and mineral water served in or catered indoors or outdoors by M/s. Indian Coffee Workers' Co-operative Society Limited, Puducherry" was inserted vide G.O.Ms.No.114/F2/2009 dated 25.08.2009 with effect from 25.08.2009 read with the Puducherry Value Added Tax (Second Amendment) Act, 2009 (Act No.7 of 2009). The entry has been omitted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

† This entry against serial 50 was substituted vide G.O.Ms.No.24/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008), for the following entry:-

" Sugar, textile and tobacco covered under the Additional Duties of Excise (Goods of Special Importance) Act,1957 (Central Act 58 of 1957)".

‡ This entry against serial 53 was substituted vide G.O.Ms.No.24/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008), for the following entry:-

" Toddy, Neera and Arrack pattai".

§ Inserted vide G.O.Ms.No.23/F2/2007 dated 01.07.2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

THE SECOND SCHEDULE**PART-A**

**LIST OF GOODS TAXABLE AT THE RATE OF ONE PER CENT
AT EACH POINT OF SALE
[See section 14 (1)]**

Sl.No.	DESCRIPTION OF GOODS
1.	Articles of Gold, Silver and precious metals including jewellery made from gold, silver and precious metals.
2.	Gold, silver and other precious metals.
3.	Precious stones.

PART-B

**LIST OF GOODS TAXABLE AT THE RATE OF ONE PER CENT AT THE
POINT OF LAST PURCHASE
[See section 14 (1)]**

Sl. No.	DESCRIPTION OF GOODS
1.	Old and beaten gold or silver jewellery.

THE THIRD SCHEDULE

PART - A

**LIST OF GOODS # [TAXABLE AT THE RATE OF FIVE PER CENT]
AT EACH POINT OF SALE**

[See section 14 (1)]

Sl. No.	DESCRIPTION OF THE GOODS
1.	Acids
2.	Agricultural implements not operated manually or not driven by animal
3.	All equipments for communications such as, Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.P.B.X) etc.
4.	All intangible goods like copyright, patent, replenishment licence etc.
5.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles
6.	All metal castings
7.	All processed fruit, vegetables etc. including fruit jams, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)
*8.	All types of yarn other than cotton and silk yarn in hank and sewing thread
†9.	All utensils including pressure cookers/ pans except utensils made of precious metals
10.	Aluminium conductor steel reinforced (A.C.S.R.)
11.	Aluminium, aluminium alloys, their products (including intrusions) not elsewhere mentioned in this Schedule or in any other schedule
12.	Animal Hair – but to be a part of entry of skin & hide or raw wool
13.	Arecanut powder and betel nut
14.	Articles made of rolled gold and imitation gold including imitation jewellery
15.	Artificial silk yarn, polyester fibre yarn and staple fibre yarn
‡[16.	***]
17.	Bamboo
18.	Basic chromium sulphate, sodium bichromate, bleach liquid
19.	Bearings
20.	Bed sheet, pillow cover and other made-ups
21.	Beedi leaves
22.	Beltings

The expression "TAXABLE AT THE RATE OF FOUR PER CENT" was substituted with the expression "TAXABLE AT THE RATE OF FIVE PER CENT" vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

* Rate of tax for the item "All kinds of yarn" was reduced from 4% to 1% vide G.O.Ms.No.26/F2/2007 dated 1st July, 2007 with effect from 01.07.2007. The G.O.Ms.No.26/F2/2007 dated 1st July, 2007 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and "All kinds of yarn" is taxable at 5%.

† "Rate of tax for the item "Stainless steel vessels" was reduced from 4% to 1% vide G.O.Ms.No.86/F2/2009 dated 27.02.2009 with effect from 27.02.2009. The G.O.Ms.No.86/F2/2009 dated 27.02.2009 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and "Stainless steel vessels" is taxable at 5%.

‡ The entry 'Bagasse' was omitted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

23.	Bicycles, tri-cycles, cycle rickshaws and parts, tyres and tubes thereof
24.	Rodenticide, insecticide and weedicide
25.	Bio-mass briquettes
26.	Bitumen
27.	Bone meal
28.	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials)
29.	Bulk drugs
*[30.	***]
31.	Capital goods
32.	Castor oil
33.	Centrifugal, mono-bloc and submersible pump sets and parts thereof
†34.	Chemical fertilizers, pesticides, weedicides, insecticides
35.	Clay including fire clay, fine china clay and ball clay
36.	Coal Tar
‡37.	Coffee beans and seeds, coffee powder and all forms of coffee, cocoa pod, tea including green tea leaf and chicory
38.	Coir and coir products excluding coir mattresses
39.	Combs
40.	Computer stationery
41.	Cottage cheese
42.	Cotton and cotton waste
43.	Crucibles
44.	Cups and glasses of paper and plastics
§45.	Declared goods as specified in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)]
**46.	Drugs and medicines including vaccines, syringes and dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade, Medical equipment / devices and implants
47.	Dyes, that is to say; (i) Acid dyes (ii) Ahzanee dyes (iii) Bases (iv) Basic dyes (v) Direct dyes (vi) Naphthols (vii) Nylon dyes (viii) Optical whitening agents (ix) Plastic dyes (x) Reactive dyes (xi) Sulphur dyes (xii) Vat dyes (xiii) All other dyes not specified elsewhere in the schedule

* The entry 'Candles' was omitted was omitted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

† Rate of tax for the commodities known as "Agricultural requisites including chemical fertilisers, pesticides and PVC pipes" reduced from 4% to 1%" vide G.O.Ms.No.26/F2/2007 dated 1st July, 2007 with effect from 01.07.2007. The G.O.Ms.No.26/F2/2007 dated 1st July, 2007 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and the rate of tax on "Chemical fertilisers and pesticides" has been reduced from 5% to 1% vide G.O.Ms.No.69/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

‡ Rate of tax for the item "Coffee powder" was reduced from 4% to 1% vide G.O.Ms.No.86/F2/2009, dated 27.02.2009 with effect from 27.02.2009. The G.O.Ms.No.86/F2/2009, dated 27.02.2009 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and "Coffee powder" is taxable at 5%.

§ Rate of tax for the item "Liquified Petroleum Gas (LPG)" was reduced from 4% to 1%" vide G.O.Ms.No.27/F2/2007 dated 1st July, 2007 with effect from 01.07.2007. The G.O.Ms.No.27/F2/2007 dated 1st July, 2007 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and the rate of tax on "Liquified Petroleum Gas (LPG) for domestic use" has been reduced from 5% to 1% vide G.O.Ms.No.69/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

** Rate of tax for the items "Medical equipments, devices and implants" was reduced from 4% to 2%" vide G.O.Ms.No.26/F2/2007 dated 1st July, 2007 with effect from 01.07.2007. The G.O.Ms.No.26/F2/2007 dated 1st July, 2007 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and "Medical equipments, devices and implants" is taxable at 5%.

*[48.	xxx]
# [48A.	Edible Oil, Vegetable Oil, Oil Cake and Deoiled Cake]
49.	Electrodes
50.	Embroidery or zari articles, that is to say, (i) imi, (ii) zari, (iii) kasab, (iv) sama, (v) dabka, (vi) chumki, (vii) gota, (viii) sitara, (ix) naqsi, (x) kora, (xi) glass bead, (xii) badla, (xiii) glzal, (xiv) embroidery machines, (xv) embroidery needles.
51.	Exercise book, graph book and laboratory note book
52.	Feeding bottle, nipples
53.	Ferrous and non-ferrous metals and alloys and their scraps; non-metals such as aluminium, copper, zinc and extrusions of those
54.	Fibres of all types and fibre waste
55.	Coal ash, coal boiler ash, coal cinder ash, coal powder, clinker
56.	Fly ash
57.	Fried and roasted grams
58.	Gypsum of all forms and description
†[59.	xxx
59(A)	xxx
59(B)	Handicrafts
60.	xxx]
61.	Herb, bark, dry plant, dry root, commonly known as <i>jari booti</i> and dry flower
‡[62.	xxx]
63.	Honey
64.	Hose pipes and fittings thereof
65.	Hosiery goods
66.	Ice
67.	Industrial cables (high voltage cables, PVC or XLPE insulated wires and cables , jelly filled cables, optical fibre cables)
§68.	Industrial inputs and packing materials as mentioned in the Appendix
69.	Insulators
70.	IT products including computers, telephone and parts thereof, teleprinter and wireless equipment and parts thereof and cell phones, DVD and CD
71.	Kattha

* The entry '*Edible oils and oil cake*' was omitted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

Inserted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 and the rate of tax on "*Edible Oil, Vegetable Oil, Oil Cake and Deoiled Cake*" has been reduced from 5% to 3% vide G.O.Ms.No.69/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

† The entries against Sl.No.59 – "*Hand pumps and spare parts*", Sl.No.59(A) – "*Handicraft*" and Sl.No.60 – "*Havan samagri including dhoop, sambrani or lobhana commonly known as agarbatti, dhupkathi or dhuphati*", were omitted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008). The entry against Sl. No.59 (B) was inserted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

‡ The entry against Sl.No.62 "*Hing (Asafoetida)*" was omitted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

§ Rate of tax for the items "*All kinds of industrial inputs and packing materials sold to industries*" have been reduced to 1%" vide G.O.Ms.No.33/F2/2007 dated 5th September, 2007 with effect from 01.07.2007. The G.O.Ms.No.33/F2/2007 dated 5th September, 2007 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012. The Rate of tax for the items "*All kinds of industrial inputs and packing materials sold to industries*" has been reduced to 3% vide G.O.Ms.No.69/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

* [72.	xxx
73.	xxx]
74.	Khandsari
75.	Khoya/Khoa
76.	Knitting wool
77.	Lac and shellac
78.	Leaf plates and cups
79.	Lignite
80.	Lime, lime stone, products of lime, dolomite and other white washing materials not elsewhere mentioned in this schedule or in any other schedule
81.	Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate
** [81A.	Live chicken sold in Mahe Region]
82.	Maize starch, maize gluten, maize germ and oil
# [82A.	Masala Powder]
83.	Metals, alloys, metal powders including metal pastes of all types and grades and metal scraps other than those falling under declared goods
84.	Mixed PVC stabilizer
85.	Moulded plastic footwear, Hawaii chappals and straps thereof
86.	Napa Slabs (Rough flooring stones) and shahabad stones
87.	Newars
88.	Nuts, bolts, screws and fasteners
89.	Oil seeds
90.	Old cars
91.	Ores and minerals
92.	(i) Paraffin wax of all grade standards other than food grade standard including standard wax and match wax; (ii) Slack wax
93.	Paper and newsprint
94.	Paper and paper board
95.	Pens of all kinds including refills
†96.	Pipes of all varieties including fittings
97.	Pizza Bread
98.	Plastic granules, plastic powder and master batches
99.	Porridge
100.	Printed material including diary, calendar etc. including works contract which are in the nature of printing works
101.	Printing ink excluding toner and cartridges
102.	Processed meat, poultry and fish
103.	Pulp of bamboo, wood and paper
104.	Rail wagons, engines, coaches and parts thereof
105.	Readymade garments
106.	Refractory monolithic

* The entries against Sl.No.72 – “Kerosene lamp / lantern, petromax, glass chimney” and Sl.No.73 – “ Kerosene oil sold through PDS” were omitted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

** Inserted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

Inserted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012

† The rate of tax for the commodities known as “Agricultural requisites including chemical fertilisers, pesticides and PVC pipes” has been reduced from 4% to 1%” vide G.O.Ms.No.26/F2/2007 dated 1st July, 2007 with effect from 01.07.2007. The G.O.Ms.No.26/F2/2007 dated 1st July, 2007 has been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

107.	Renewable energy devices and spare parts including windmill for water pumping [xxx]*
108.	Rice bran
109.	River sand and grit
110.	Rubber that is to say – (a) raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex (b) Reclaimed rubber all grades and qualities (c) Synthetic rubber
†[111.	xxx]
112.	Sewing machine, its parts and accessories
113.	Ship and other water vessels including Non-mechanised boats used by fisherman for fishing
114.	Silk fabrics (subject to abolition of rental agreement) excluding handloom silks unless covered by AED
115.	Skimmed milk powder and UHT milk
116.	Solvent oils other than organic solvent oil
117.	Spectacles, parts and components thereof, contact lens & lens cleaner
‡118.	Spices of all varieties and forms including cumin seed and aniseed
119.	Sports goods excluding apparels and footwear
120.	Starch
§[121.	xxx]
122.	Tools
123.	Toys excluding electronic toys
124.	Tractors, Threshers, harvesters and attachments and parts thereof
125.	Transformer
126.	Transmission wires and towers
127.	Umbrella except garden umbrella
128.	<i>Vanaspati</i> (hydrogenated Vegetable Oil)
**[129.	xxx]
130.	Waste paper
131.	Wet dates

* In the entries against Sl.No.107, for the words ‘Renewable energy devices and spare parts including windmill for water pumping and generation of electricity’ the words ‘*Renewable energy devices and spare parts including windmill for water pumping*’ were substituted vide G.O.Ms.No.28/F2/2007 dated 01.07.2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008) (The words ‘and generation of electricity’ have been thus removed from this entry).

† The entry against Sl.No.111 ‘*Safety matches*’ was deleted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

‡ In the entry against serial 118, for the words ‘Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies’, the words ‘*Spices of all varieties and forms including cumin seed and aniseed*’ were substituted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007, with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008) (The items such as *chillies, coriander and turmeric* removed from this entry has been granted exemption by inserting these items in the entries against Sl.No.28(A)(8) of the First Schedule)

§ The entries against Sl.No.121 ‘*Tamarind, tamarind seed and powder*’ was deleted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

** The entry against Sl.No.129 “*Vegetable oil including gingili oil and bran oil*” was deleted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

132.	Wooden crates
133.	Writing Ink
*[134.	xxx]

* The entries against Sl.No.134 "*Writing instruments, geometry boxes, colour boxes, crayons and pencil sharpeners*" was deleted vide G.O.Ms.No.28/F2/2007 dated 1st July, 2007 with effect from 01.07.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

PART-B

**LIST OF GOODS # [TAXABLE AT THE RATE OF FIVE PER CENT] AT THE
POINT OF FIRST PURCHASE
[See section 14 (1)]**

Sl. No.	DESCRIPTION OF GOODS
1.	Cotton
2.	Groundnut not falling under Entry 45 of Part- A of this Schedule

PART-C

**LIST OF GOODS # [TAXABLE AT THE RATE OF FIVE PER CENT] AT THE
POINT OF LAST PURCHASE
[See section 14 (1)]**

Sl. No.	DESCRIPTION OF GOODS
1.	Raw hides and skins
2.	Wattle bark, avaram bark, konam bark, wattle extract, Quobracho and chestnut extract

***[Part – D**

**LIST OF GOODS # [TAXABLE AT THE RATE OF FIVE PER CENT] AT THE
POINT OF LAST SALE**

Sl.No.	Description of goods
1.	Electrical energy, other than those specified against Sl.No.20 of the First Schedule.]

The expression “TAXABLE AT THE RATE OF FOUR PER CENT” was substituted with the expression “TAXABLE AT THE RATE OF FIVE PER CENT” vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

* Inserted vide G.O.Ms.No.141/F2/2009 dated 7.11.2009 with effect from 7.11.2009 read with Puducherry Value Added Tax Act (Amendment) Act, 2010 (Act No.7 of 2010).

THE FOURTH SCHEDULE**PART - A****LIST OF GOODS # [TAXABLE AT THE RATE OF FOURTEEN AND HALF PER CENT] AT EACH POINT OF SALE****[See section 14(1) and section 14(3)]**

Sl. No.	DESCRIPTION OF GOODS
*1	Goods not specified elsewhere in any of the Schedules

PART - B**LIST OF GOODS # [TAXABLE AT THE RATE OF FOURTEEN AND HALF PER CENT] AT THE POINT OF LAST PURCHASE****[See section 14 (1)]**

Sl. No.	DESCRIPTION OF GOODS
1.	Sugarcane

The expression "TAXABLE AT THE RATE OF TWELVE AND HALF PER CENT" was substituted with the expression "TAXABLE AT THE RATE OF FOURTEEN AND HALF PER CENT" vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

"All kinds of two wheelers, reduced from 12.5% to 4%"; "Tyres and tubes, reduced from 12.5% to 8%"; and "Motor starters, wires and cables for agriculture, reduced from 12.5% to 4%" vide G.O.Ms.No.26/F2/2007 dated 1st July, 2007 with effect from 01.07.2007.

"Ready to eat unbranded foods including sweets, savouries, unbranded non-alcoholic drinks, beverages and mineral water served in or catered indoors or outdoors by hotels, restaurants, sweet stalls, clubs, caterers and any other eating houses, reduced from 12.5% to 2%"; "Ghee and Dates and Date syrup, reduced from 12.5% to 4%"; "Wet grinders and barbed wire, wire rod and wire links, reduced from 12.5% to 4%"; and All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items and unbranded steel furniture, reduced from 12.5% to 4%" vide G.O.Ms.No.27/F2/2007 dated 1st July, 2007 with effect from 01.07.2007.

" Building materials namely timber, plywood, hardware items, electrical goods, paints, sanitary wares and fittings, glasses, tiles, marble and granite reduced from 12.5% to 6%"; "Auto parts, accessories and attachments excluding tyres and tubes reduced from 12.5% to 6%"; "Amplifiers and speakers reduced from 12.5% to 4%"; "All types of furniture including mattresses reduced from 12.5% to 6%"; "Electrical and electronic home appliances reduced from 12.5% to 8%"; "Ice cream reduced from 12.5% to 8%"; "Generators reduced from 12.5% to 4%"; and "Soaps and detergents in all forms reduced from 12.5% to 4%" vide G.O.Ms.No.86/F2/2009 dated 27th February, 2009 with effect from 27.02.2009.

"Electrical and electronic home appliances other than Television, Refrigerator, Washing machine, Air conditioner and Microwave oven reduced from 12.5% to 8%" vide G.O.Ms.No.140/F2/2009 dated 7.11.2009 with effect from 07.11.2009.

"Battery operated car reduced from 12.5% to 4%" and "ATF from 12.5% to 1%" vide G.O.Ms.No.24/F2/2010 dated 2.6.2010 with effect from 02.06.2010.

The G.O.Ms.No.26/F2/2007 dated 1st July 2007, G.O.Ms.No.27/F2/2007 dated 1st July 2007, G.O.Ms.No.86/F2/2009 dated 27th February 2009, G.O.Ms.No.140/F2/2009 dated 7th November 2009 and G.O.Ms.No.24/F2/2010 dated 2nd June 2010 have been rescinded vide G.O.Ms.No.70/F2/2011 dated 31.12.2011 with effect from 01.01.2012.

The rate of tax on the following have been reduced vide G .O.Ms.No.69/F2/2011 dated 31.12.2011 with effect from 01.01.2012, namely:-

- (a) All kinds of cooked food including sweets, savories, and mineral water from 14.5% to 10%;
- (b) All kinds of Two wheelers from 14.5% to 10%;
- (c) All plastic goods other than doors, windows, frames, profiles, automobile, industrial and sanitary items and unbranded steel furniture from 14.5% to 10%;
- (d) All types of furniture including mattresses from 14.5% to 10%;
- (e) Amplifiers and Speakers from 14.5% to 10%;
- (f) Auto parts, accessories and attachments from 14.5% to 10%;
- (g) Battery operated car from 14.5% to 10%;
- (h) Building materials namely timber, plywood, hardware items, electrical goods, paints, sanitary wares and fittings, glasses, tiles, marbles and granites from 14.5% to 10%;
- (i) Electrical and Electronic Home appliances other than television, refrigerator, washing machine, air conditioner and microwave oven from 14.5% to 10%;
- (j) Generators from 14.5% to 10%;
- (k) Ghee, Dates and Dates syrup from 14.5% to 10%;
- (l) Ice cream from 14.5% to 10%;
- (m) Motor starters, wires and cables for agriculture from 14.5% to 10%;
- (n) Soaps and detergents in all forms from 14.5% to 10%;
- (o) Tyres and tubes from 14.5% to 10%;
- (p) Wet Grinders from 14.5% to 10%.

THE FIFTH SCHEDULE

*[PART – A]

LIST OF GOODS TAXABLE AT THE RATE OF TWENTY PER CENT AT THE POINT OF FIRST SALE

[See section 14 (1)]

Sl.No	DESCRIPTION OF GOODS
1.	Molasses
†[2.	Petrol and diesel]
3.	Rectified spirit
‡[4.	Arrack Pattai]†

§(PART – B

LIST OF GOODS TAXABLE AT THE RATE OF TWENTY PER CENT AT EACH POINT OF SALE

[See section 14(1)]

Sl.No.	Description of goods
**{1.	Cigarettes.})

THE SIXTH SCHEDULE**LIST OF GOODS TAXABLE AT THE RATE OF THIRTY FIVE PER CENT AT THE POINT OF FIRST SALE**

[See section 14 (1)]

Sl.No	DESCRIPTION OF GOODS
††[1.	***]

* Inserted vide G.O.Ms.No.114/F2/2009 dated 25.08.2009 with effect from 25th August 2009 read with Puducherry Value Added Tax (Second Amendment) Act, 2009 (Act No.7 of 2009).

† The rates for petrol and diesel were reduced to 12.5% vide G.O.Ms.No.26/F2/2007 dated 1st July, 2007 and remained in voke during the period between 1.7.2007 to 6.11.2009; and the reduced rate of 15% for petrol and 14% for diesel became effective from 7th November 2009 vide G.O.Ms.No.139/F2/2009 dated 7th November, 2009.

‡ Inserted vide G.O.Ms.No.24/F2/2007 dated 1st July, 2007 with effect from 1.7.2007 read with the Puducherry Value Added Tax (Amendment) Act, 2008 (Act No.1 of 2008).

† The rate of tax for “arrack pattai” was reduced to 15% vide G.O.Ms.No.25/F2/2007 dated 1st July, 2007 with effect from 1.7.2007.

§ Inserted vide G.O.Ms.No.114/F2/2009 dated 25.08.2009 with effect from 25.08.2009 read with Puducherry Value Added Tax (Second Amendment) Act, 2009 (Act No.7 of 2009).

** The rate of tax for “Cigarettes” was reduced to 15% vide G.O.Ms.No.134/F2/2009 dated 27.10.2009 with effect from 27.10.2009.

†† The entry against Sl.No.1 “Liquor including IMFL and imported liquor from foreign countries.” was deleted vide G.O.Ms.No.23/F2/2007 dated 1st July, 2007 with effect from 1.7.2007 read with Puducherry Value Added Tax (Amendment) Act, 2008 (Act No. 1 of 2008).

Appendix

[See Entry No.68 under Part A of the Third Schedule]

[(The Industrial Inputs and packing materials to be taxed @ 5%)]

S.No.	As provided under the Central Excise Tariff Act, 1985 (Central Act 5 of 1986)		Description
	Heading No.	Sub-Heading No.	
1.	15.01	...	Animal (including fish) fats and oils, crude, refined or purified
2.	15.06	...	Glycerol, Crude, Glycerol Waters and Glycerol lyes.
3.	15.07	...	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured degrass, residues resulting from the treatment of fatty substances or animal or vegetable waxes
4.	15.08	...	Animal or vegetable fats boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of fats and oils of this chapter
5.	17.02	...	Liquid glucose (nonmedicinal)
6.	...	2204.10	Denatured ethyl alcohol of any strength
7.	26.02	...	Manganese ores and concentrates, including ferruginous manganese ores and concentrate with a manganese content of 20% or more, calculated on the dry weight
8.	26.03	...	Copper ores and concentrates
9.	26.04	...	Nickel ores and concentrates
10.	26.05	...	Cobalt ores and concentrates
11.	26.06	...	Aluminium ores and concentrates
12.	26.07	...	Lead ores and concentrates
13.	26.08	...	Zinc ores and concentrates
14.	26.09	...	Tin ores and concentrates
15.	26.10	...	Chromium ores and concentrates
16.	26.11	...	Tungsten ores and concentrates
17.	26.12	...	Uranium or Thorium ores and concentrates
18.	26.13	...	Molybdenum ores and concentrates
19.	26.14	...	Titanium ores and concentrates

The expression “(The Industrial Inputs and packing material to be taxes @4%) was substituted vide G.O.Ms.No.68/F2/2011 dated 31.12.2011 with effect from 01.01.2012 .

20.	26.15	...	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates
21.	26.16	...	Precious metal ores and concentrates
22.	26.17	...	Other ores and concentrates
23.	26.18	...	Granulated slag (slag sand) from the manufacture of iron or steel
24.	...	2707.10	--- Benzole
25.	...	2707.20	---Toluole
26.	...	2707.30	Xylol
27.	...	2707.40	Naphthalene
28.	...	2707.50	Phenols
29.	...	2707.60	Creosote oils
30.	...	2710.90	Normal Paraffin
31.	...	2711.12	Butadine
32.	...	2714.10	Bitumen
33.	28.01	...	Fluorine, Chlorine, Bromine and Iodine
34.	28.02	...	Sulphur sublimed or precipitated colloidal sulphur
35.	28.03	...	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
36.	28.04	...	Hydrogen, rare gases and other non-metals
37.	28.05	...	Alkali or alkaline-earth metals, rare earth metals, scandium and yttrium whether or not intermixed or inter alloyed mercury
38.	28.06	...	Hydrogen chloride (hydrochloric acid) chlorosulphuric acid
39.	28.07	...	Sulphuric acid and anhydrides thereof, Olcum
40.	28.08	...	Nitric acid, sulphonitric acids
41.	28.09	...	Diphosphorus, pentaoxide, phosphoric acid and polyphosphoric acids
42.	28.10	...	Oxides or boron; boric acids
43.	28.12	...	Halides and halide oxides of non-metals
44.	28.13	...	Sulphides of non-metals; commercial phosphorus trisulphide
45.	28.14	...	Ammonia, anhydrous or in aqueous solution
46.	28.15	...	Sodium hydroxide (caustic soda), potassium hydroxides (caustic potash); peroxides of sodium or potassium
47.	28.16	...	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
48.	...	2818.10	Alumium hydroxides
49.	28.19	...	Chromium oxides and hydroxides
50.	28.20	...	Manganese oxides
51.	...	2821.10	Iron oxides and hydroxides
52.	28.22	..	Cobalt oxides and hydroxides, commercial cobalt oxides
53.	28.23	...	Titanium oxide

54.	28.25	...	Hydrazine and hydroxylamine and their Inorganic salts, other Inorganic bases, other metal oxides, hydroxides and peroxides
55.	28.26	...	Fluorides, fluorosilicates, fluoro aluminates and other complex fluorine salts
56.	28.27	...	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides; Iodides and Iodide oxides
57.	28.29	...	Chlorates and Perchlorates; bromates and Perbromates, Iodates and periodates
58.	28.30	...	Sulphides, Polysulphides
59.	28.31	...	Dithionites and sulphoxylates
60.	28.32	...	Sulphites, Thiosulphites
61.	...	2833.10	Copper sulphate
62.	28.34	...	Nitrites, nitrates
63.	28.35	...	Phosphinates (hypophosphites), phosphonates (Phosphites); phosphates and polyphosphates
64.	28.36	...	Carbonates, peroxocarbonates(percarbonates), commercial ammonium carbonates containing ammonium carbonate
65.	28.37	...	Cyanides, cyanide oxides and complex cyanides
66.	28.38	...	Fulminates, cyanates and thiocyanates
67.	28.40	...	Borates, peroxoborates (perborates)
68.	...	2841.10	Sodium dichromate
69.	...	2841.20	Potassium dichromate
70.	28.44	...	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
71.	28.45	...	Isotopes other than those of heading No.28.44 compounds, Inorganic or organic of such isotopes, whether or not chemically defined
72.	28.46	...	Compounds, Inorganic or organic of rare earth metals of yttrium or of scandium or of mixtures of these metals
73.	28.48	...	Phosphides, whether or not chemically defined, excluding ferrophosphorus
74.	...	2849.10	Calcium carbide
75.	...	2901.90	Ethylene, Propylene
76.	29.02	...	Cyclic Hydrocarbons
77.	29.03	...	Halogenated derivatives of Hydrocarbons
78.	29.04	...	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated

79.	...	2905.10	Methanol
80.	...	2905.90	Di-Ethylene Glycol, Mono Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol
81.	29.06	..	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
82.	29.08	...	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol alcohols
83.	29.09	...	Ethers, ether-alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives
84.	29.10	...	Epoxides, Epoxyalcohols, epoxyphenols and epoxyethers, with a three membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives
85.	...	2910.00	Ethylene Oxide
86.	29.11	...	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives
87.	29.12	...	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
88.	29.13	...	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12
89.	29.15	...	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives
90.	29.16	...	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives
91.	29.17	...	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives
92.	29.18	...	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives

93.	29.19	...	Phosphoric esters and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives
94.	29.20	...	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives
95.	29.21	...	Amine-function compounds
96.	29.22	...	Oxygen-function amino-compounds
97.	29.23	...	Quaternary ammonium salts and hydroxides; lecithins and other phosphoinolipids.
98.	29.24	...	Carboxamide-function compounds; amide-function compounds of carbonic acid
99.	29.25	...	Carboxamide-function compounds (including saccharin and its salts) and imine- function compounds
100.	29.26	...	Nitrile-function compounds
101.	29.27	...	Diazo, Azo-or-azoxy compounds
102.	29.28	...	Organic derivatives of hydrazine or of hydroxylamine
103.	29.30	...	Organo-sulphur compounds.
104.	29.31	...	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their derivatives
105.	29.32	...	Heterocyclic compounds with oxygen heteroatom(s) only.
106.	29.33	...	Heterocyclic compounds with nitrogen heteroatom(s) only
107.	29.34	...	Nucleic acids and their salts; other heterocyclic compounds
108.	29.35	...	Sulphonamides
109.	29.38	...	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives
110.	29.39	...	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
111.	29.42	...	Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their derivatives.
112.	32.01	...	Tanning extracts of vegetable origin; tannis and their salts, ethers, esters and other derivatives
113.	32.02	...	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances, enzymatic

			preparations for pre-tanning.
114.	32.03	...	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 2 to this Chapter.
115.	32.04	...	Synthetic organic colouring matter whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
116.	32.05	...	Colour lakes; preparations based on colour lakes, as specified in Note 2 to this Chapter
117.	...	3207.10	Glass frit and other glass in the form of powder, granules, or flakes.
118.	...	3207.90	Others
119.	32.11	...	Prepared driers
120.	...	3215.90	Printing ink whether or not concentrated or solid
121.	35.01	...	Casein, caseinates and other casein derivatives, casein glues
122.	35.07	...	Enzymes; prepared enzymes not elsewhere specified or included
123.	38.01	...	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, pastes or other semi-manufacturers
124.	38.02	...	Activated carbon, activated natural mineral products, animal black, including spent animal black
125.	38.04	...	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03
126.	38.06	...	Rosin and resin acids, and derivatives thereof, rosin spirit and rosin oils, run gums
127.	38.07	...	Wood tar, wood tar oils, wood creosol, wood naphtha, vegetable pitch, brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch
128.	38.09	...	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations

			(for example, dressings and mordants) of a kind used in textile, paper, leather or like industries, not elsewhere specified or included
129.	38.12	...	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included anti-oxidising preparations and other compound stabilizers for rubber or plastics
130.	38.14	...	Reducers and blanket wash/roller wash used in the printing industry
131.	38.15	...	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
132.	38.17	...	Mixed alkybenzenes and mixed alkynaphthalenes, other than those of heading No.27.07 or 29.02
133.	38.18	...	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
134.	38.23	...	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols
135.	...	3824.90	Retarders used in the printing industry
136.	...	3901.10	LLDPE/LDPE
137.	...	3901.20	HDPE
138.	39.02	...	Polymers of propylene or of other olefins, in primary forms
139.	...	3904.10	PVC
140.	39.06	...	Acrylic polymers in primary forms
141.	39.07	...	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyalysters and other polyesters, in primary forms
142.	...	3907.60	Polyethylene Terephthalate Chips
143.	39.08	...	Polyamides in primary forms
144.	39.09	...	Amino-resins polyphenylene oxide, phenolic resins and polyurethanes in primary forms
145.	39.10	...	Silicones in primary forms
146.	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
147.	39.12	...	Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms
148.	39.13	...	Natural polymers (for example, alginic

			acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
149.	39.14	...	Ion-exchangers based on polymers of heading Nos.39.01 to 49.13 in primary forms.
150.	39.19	...	Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
151.	...	3920.32	Flexible plain films
152.	39.23	...	Articles for the packing of goods, of plastics; namely, boxes, cases, crates, containers, carboys, bottles, jerry cans and their stoppers, lids, caps of plastics (but not including insulated ware)
153.	40.01	...	Natural Rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
154.	40.02	...	Synthetic rubber and factice derived from oils in primary forms or plates sheets or strip; mixtures of any product of heading No.40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
155.	40.03	...	Reclaimed rubber in primary forms or in plates, sheets or strip.
156.	40.05	...	Compounded rubber unvulcanised in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No.40.06
157.	47.01	...	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
158.	48.19	...	Cartons (including flattened or folded cartons) boxes (including flattened or folded boxes) cases, bags and other packing containers of paper board whether in assembled or unassembled condition.
159.	48.21	...	Paper printed labels and paperboard printed labels.
160.	48.23	...	Paper, self adhesive tape and printed wrappers used for packing
161.	...	5402.42	Partially Oriented Yarn, polyesters texturised yarn and waste thereof
162.	5503.20	Polyester staple fibre and polyster staples fibre fill

163.	...	5503.20	Polyester staple fiber waste
164.	...	6304.10	Sacks and bags of a kind used for the packing of goods of jute or of other textile based fibres of heading No.53.03
165.	70.07	...	Carboys, bottles, jars, phials of glass of a kind used for the packing of goods, stoppers, lids and other closures of glass
166.	83.09	...	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.