

| ENTRY TAX RATE APPLICABLE TO THE COMMODITIES | | |
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| G.O.(P) No.111 / 2006 / TD Dt.9.10.2006 | | |
| SL.No | COMMODITIES | ENTRY TAX RATE |
| 1 | MOTOR VEHICLE. (a) THOSE FALLING UNDER THE 3 RD SCHEDULE TO THE KERALA VALUE ADDED TAX ACT, 2003. | 4% |
| | (a) OTHERS. | 12.5% |
| 2 | CEMENT INCLUDING WHITE CEMENT. | 12.5% |
| 3 | (a) REFRIGERATOR | 20% |
| | (b) ITS PARTS AND ACCESSORIES | 12.5% |
| 4 | WASHING MACHINE. | 20% |
| 5 | MARBLE SLAB, MRBLE TILES. | 20% |
| 6 | CUDAPPA STONES, KOTTA STONES, ANY OTHER SIMILAR STONES AND SLABS. | 12.5% |
| 7 | MOSAIC TILES AND MOSAIC CHIPS | 12.5% |
| 8 | (a) CERAMIC FLOOR AND WALL TILES INCLUDING VERTIFIED TILES WHETHER POLISHED OR NOT. | 20% |
| | (b) GLAZED TILES AND ALL OTHER TILES OF WALL OR FLOOR TILES EXCLUDING KILN BURNT FLOORING, ROOFING AND EARTHEN TILES. | 12.5% |
| | (c) KILN BURNT FLOORING | 4% |
| 9 | IRON & STEEL FALLING UNDER ITEM (iv) OF SECTION 14 OF THE CST ACT,1956 AND TAXABLE UNDER THE KERALA VALUE ADDED TTAX ACT, 2003. | 4% |
| 10 | GRANITE SLAB. | 20% |
| 11 | (a) AIR CONDITIONER. | 20% |
| | (b) ITS PARTS AND ACCESSORIES | 12.5% |
| 12 | SODIUM SILICATE. | 4% |
| 13 | FURNACE OIL. | 12.5% |
| 14 | COMPUTER, COMPONENTS AND PARTS. | 4% |
| 15 | PHOTO COPIER / XEROX MACHINE. | 12.5% |
| 16 | FAX MACHINE. | 4% |
| 17 | SCANNING MACHINE INCLUDING PHOTO IMAGING MACHINE FALLING UNDER SERIAL No.18 OF THE SCHEDULE.OF ACT 15 OF 1994 | 12.5% |
| 18 | GENERATOR WHETHER ASSEMBLED OR NOT. | 12.5% |
| 19 | (a) INVERTER. | 12.5% |
| | (b) UPS. | 4% |
| 20 | CHASSIS OF MOTOR VEHICLE. | 12.5% |
| 21 | BODY BUILT ON CHASSIS OF MOTOR VEHICLES INCLUDING COMPONENTS, PARTS ACCESSORIES KITS OR OTHERWISE. | 12.5% |
| 22 | (a) PAINTS UNDER HSN CODE 3207 TO 3210. | 20% |
| | (b) OTHERS | 12.5% |

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| 23 | FURNITURE (WHETHER ASSEMBLED OR UNASSEMBLED) | 12.5% |
| 24 | (a) VACUUM CLEANERS, DISH WASHERS, MICROWAVE OVENS, OTHER OVENS – COOKERS, COOKING PLATES, BOILING RINGS, GRILLERS AND ROASTERS. | 20% |
| | (b) ELECTRICAL GOODS, INSTRUMENTS, APPARATUS, APPLIANCES, HOTPLATE, LIGHTENING BULB, ELECTRICAL EARTHENWARE, PORCELAIN AND ALL OTHER ACCESSORIES AND COMPONENTS PARTS EITHER AS WHOLE OR IN PART FALLING UNDER THE 3 RD SCHEDULE TO THE KVAT ACT2003. | 4% |
| | (c) OTHER ELECTRICAL GOODS, INSTRUMENTS, APPARATUS, APPLIANCES HOTPLATE, LIGHTENING BULB, ELECTRICAL EARTHENWARE, PORCELAIN AND ALL OTHER ACCESSORIES AND COMPONENTS PARTS EITHER AS WHOLE OR IN PART. | 12.5% |
| 25 | (a) BATH FITTINGS, INCLUDING SHOWER BATH CABINS, WASH BASINS, PEDESTALS, BATHS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES ONLY OF CERAMICS, CHINA WARE OR PORCELAIN WARE, CP FITTINGS INCLUDING WALL MIXTURES, TELEPHONE SHOWERS, HEALTH FAUCET. | 20% |
| | (b) WATER SUPPLY AND SANITARY EQUIPMENTS AND FITTINGS FALLING UNDER THE 3 RD SCHEDULE TO THE KVAT ACT2003. | 4% |
| | (c) OTHER WATER SUPPLY AND SANITARY EQUIPMENTS AND FITTINGS. | 12.5% |
| 26 | OIL, EDIBLE AND INEDIBLE INCLUDING REFINED AND HYDROGENATED OIL AND MARGARINE. | 4% |
| 27 | (a) RUBBER WOOD USED IN THE MANUFACTURE OF PACKING CASES MATCHES AND SPLINTS AND VENEERS | 4% |
| | (b) OTHERS | 12.5% |
| 28 | GRANITE METALS | 4% |
| | GRANITE CHIPS AND POWDER | 12.5% |
| 29 | READYMIX CONCRETE | 12.5% |
| 30 | (a) FANS, GRINDER, COOKING RANGES, WATER HEATER AND ACSR CONDUCTORS. | 12.5% |
| | (b) ELECTRICAL WIRING CABLES SPECIFIED IN 3 RD SCHEDULE TO THE KVAT ACT2003. | 4% |
| 31 | LIVE CHICKEN AND MEET | 12.5% |
| 32 | PETROLEUM PRODUCTS NAMELY: (i) AVIATION TURBINE FUEL INCLUDING AVIATION GASOLINE | 25% |
| | (ii) BITUMEN | 4% |
| | (iii) HIGH SPEED DIESEL OIL | 22.42% |
| | (iv) MOTOR SPIRIT INCLUDING LIGHT DIESEL OIL (LSD) EXCLUDING PETROL, AVIATION TURBINE FUEL AND HIGH SPEED DIESEL OIL. | 41% |
| | (v) NAPHTHA | 4% |
| | (vi) PARAFFIN WAX | 4% |

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| | (vii) PETROL OTHER THAN NAPHTHA. | 26.04% |
| | (viii) ALL OTHER PETROLEUM PRODUCTS | 12.5% |
| 33 | COMPUTER PAPER | 4% |
| 34 | CASTIC SODA | 4% |
| 35 | BATTERY OTHER THAN DRY CELL & BUTTON CELL | 12.5% |
| 36 | MEDICAL EQUIPMENTS, HOSPITAL EQUIPMENTS, SURGICAL EQUIPMENTS, (OTHER THAN CONSUMABLE OR DISPOSABLE) INCLUDING DENTAL CHAIRS. | 12.5% |
| 37 | READYMADE GARMENTS, HOSIERY GOODS. | 4% |
| 38 | WEIGHING MACHINE, WEIGHING BRIDGES, PARTS AND ACCESSORIES THEREOF. | 12.5% |
| 39 | AUTOMATIC TELLER MACHINE. | 12.5% |
| 40 | PHOTOGRAPHIC PROCESSING UNITS OR ALL KINDS, THEIR PARTS AND ACCESSORIES: (a) THOSE FALLING UNDER THE 3 RD SCHEDULE TO THE KVAT ACT2003 | 4% |
| | (b) OTHERS | 12.5% |
| 41 | OPTICAL FIBRE CABLES | 4% |
| 42 | MOBILE PHONE. | 4% |
| 43 | POLLUTION TESTING EQUIPMENTS FOR MOTOR VEHICLES. | 12.5% |
| 44 | LIFT ELEVATORS AND ESCALATORS OPERATED BY ELECTRICAL, HYDRAULIC OR OTHER MACHANICAL POWER. | 12.5% |
| 45 | CURRENCY COUNTING MACHINE. | 12.5% |
| 46 | STEAM BOILERS | 4% |
| 47 | (a) V- SAT ANTENNA AND SIGNAL TRANSMISSION EQUIPMENT | 12.5% |
| | (b) DISH ANTENNA, PATCH PANNEL ANTENNA, EARTHING KIT AND DP BOXES | 4% |
| 48 | CABLES FOR TELECOMMUNICATIONS. | 4% |
| 49 | (a) DOORS AND WINDOWS OTHER THAN THOSE MADE OF IRON AND STEEL | 12.5% |
| | (b) DOORS AND WINDOWS MADE OF IRON & STEEL. | 12.5% |
| 50 | TRANSMISSION TOWERS INCLUDING THOSE IN DISMANTLED FORM | 4% |
| 51 | GRAPHIC ART FILM | 12.5% |
| 52 | X- RAY AND CT SCAN FILM | 12.5% |
| 53 | SCIENTIFIC AND LAB EQUIPMENTS: (a) THOSE FALLING UNDER THE 3 RD SCHEDULE TO THE KERALA VALUE ADDED TAX ACT, 2003. | 4% |
| | (b) OTHERS | 12.5% |
| 54 | (a) ELECTRONIC GOODS FALLING UNDER THE 3 RD SCHEDULE TO THE KERALA VALUE ADDED TAX ACT, 2003. | 4% |
| | (b) OTHER ELECTRONIC GOODS | 12.5% |

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| 55 | (a) MACHINERY FALLING UNDER THE 3 RD SCHEDULE TO THE KERALA VALUE ADDED TAX ACT, 2003. | 4% |
| | (b) OTHER MACHINERY. | 12.5% |
| 56 | FIRE WORKS INCLUDING COLOURED MATCHES | 12.5% |
| 57 | GLASS | 12.5% |
| 58 | MOTOR VEHICLE SPARE PARTS: (a) THOSE FALLING UNDER THE 3 RD SCHEDULE TO THE KERALA VALUE ADDED TAX ACT, 2003. | 4% |
| | (b) OTHERS | 12.5% |
| 59 | LINOLEUM AND FLEXIBLE FLOORING MATERIALS | 12.5% |
| 60 | PAPER BAGS | 4% |
| 61 | ATTA, MAIDA, SOOJI. | 4% |
| 62 | PAPER AND PAPER PRODUCTS EXCLUDING NEWSPRINT IMPORTED BY NEWS PUBLISHERS. | 4% |
| 63 | COPRA AND COCONUT OIL | 4% |
| 64 | PLASTIC AND PVC PIPES AND FITTINGS | 4% |