

**EXEMPTION FROM ENTRY TAX**

SL	NAME OF IMPORTER	NAME OF GOODS	CONDICTIONS
1	Any Importer.	Motor vehicles or other goods.	Which is gifted to various Departments of the Government of kerala.
2	Defence Service Personnel.	Any goods.	For own use.
3	Hydel Power Generating Units in the State.	Synchronous Generators.	For Generations of Hydel Power in the Hydel projects approved by the KSEB.
4	Widow of Defence Service Personnel killed in action.	Motor vehicle.	Which belongs to Defence Service Personnel killed in action.
5	Employees of Central Government Services, All India Services, Public Sector Undertakings, Nationalized Banks and Para Military Force.	Household goods.	Which is brought in on transfer or on retirement.
6	Following agencies of United Nations working in India: (1)United Nations Development Programme. (2)World Health Organization (3)International Labour Organization. (4) United Nations Children Fund. (5)Food and Agricultural Organization. (6) World Food Programme. (7) United Nations Educational, Scientific and Cultural Organization. (8) United Nations Population Fund. (9) United Nations Information Center (10) United Nations Aids. (11) United Nations Industrial center. (12) United Nations Drugs Programme.	Any goods.	Nil.
7	Industrial Undertaking and other establishments, trading units and developers in the Special Economic Zone with in the State of Kerala.	Any goods.	Nil.

8	Central and state Government Departments & Public Sector Undertakings	Petroleum products other than:	In respect of which they pay tax under section 5 of the Kerala General Sales tax Act,1963 / Section 6 of the Kerala Value Added Tax Act,2003.
		1.Furnace oil	
		2.Low Sulpher Heavy Stock &	
		3.Other Heavy ends of Crude oil distillation.	
9	Dealers registered under the Kerala General Sales tax Act,1963 / Kerala Value Added Tax Act,2003.	Any goods other than:	In respect of which they pay tax under section 5 of the Kerala General Sales tax Act, 1963 / Section 6 of the Kerala Value Added Tax Act,2003.
		1.Readymix concrete.	
		2.Live chicken and meat.	
		3.Marble slabs and tiles.	
		4.cudapa stones, kotta stones, any other similar stones and slabs	
		5.Granite slabs and tiles.	
		6.Generator whether assembled or unassembled	
		7.Petroleum products except LPG	
8.Timber.			
10	Manufacturers in the State who are dealers registered under the Kerala General Sales tax Act, 1963 / Kerala Value Added Tax Act, 2003.	Any goods other than timber.	As raw materials for use in the manufacture of other goods in the state for sale and the products are liable to tax either under the K. G. S. T. Act, 1963 / KVAT Act,2003 or under CST Act,1956.
11	Manufacturers of Agricultural implements including sledge hammer.	Iron and steel	For use as raw materials in the manufacture of such goods.
12	Manufacturers of candles in the state who are registered under the KVAT Act, 2003.	Paraffin wax.	For the manufacturers of candles in the State.
13	100%EOU in the State including those registered under the STP/EHIP scheme of the Government of India.	Any goods other than Petroleum products.	Nil.
14	Cochin shipyard Ltd, Kochi.	Any goods.	As raw materials and

			components required for shipbuilding and repairs of ships and for executing job work.
15	Chief Government analyst / Director of Health Services.	Goods of equipments procured by HSCC for supply to state Analytical laboratories.	For conducting analysis of food and water samples under the Prevention of Food Adulteration Act, 1954.
16	Public Sector Oil Companies	Low Sulpher heavy Stock Furnace oil and other heavy ends of crude oil distillation.	Goods shall be used for resale within the State and subject to payment of tax under section 5 of the K. G. S. T. Act, 1963 / KVAT Act, 2003.
17	District Disability Rehabilitation Centers at Thiruvananthapuram, Thrissur and Kozhikode.	Assistive devices for the handicapped.	For the implementation of ADIP Scheme.
18	Physically handicapped. Persons of not less than 50% disability.	Vehicles.	Which is gifted charitable organizations in India.
19	Public Works Department of government of Kerala.	Bitumen emulsion.	Nil.
20	Any person	Any goods imported for conducting general election.	Importer shall produce a certificate from the revenue authorities.
21	Any agency	Computers	As gift to government LP schools in the State.
22	M/s.K.G.Hospital, Coimbatore.	Medical equipments fixed in the vehicles.	For conducting free eye camps within the State.
23	Manufactures of refined vegetable oil registered under the KGST Act, 1963 / KVAT Act, 2003.	Manufactures of refined vegetable oil registered under the KGST Act, 1963 / KVAT Act, 2003.	(1) As raw material for use in the manufacture of refined oil in the state which is transferred outside the state otherwise than by way of sale. (2)The Manufacturer shall file a declaration in Form F mentioned under sub-section (1) of section 6A of the CST Act, 1956

23	Kerala Federation of the Blind	Braille Printer	For own use
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