

ENTRY TAX SCHEDULE-I
(See sections 2(1) 3(4))

Sr. No.	Goods	Conditions of exemption
1.	2.	3.
1.	Agricultural implements manually operated or animal driven.	---
2.	Agriculture or horticulture produce, including herbs or saplings of trees sold by person or a member of his family, grown by himself or grown on any land in which he has an interest whether as owner or usufructuary mortgagee, tenant or otherwise.	---
3.	Aids and implements used by handicapped persons.	---
4.	Animal feed and feed supplements, namely, processed commodity sold as poultry feed, cattle feed, pig feed, fish feed, fish meal, prawn feed, shrimp feed and feed supplements and mineral mixture concentrates, intended for use as feed supplements including grass, hay and straw, Husk of Pulses, wheat bran, Additives & Deoiled cakes.	---
5.	Articles made of bamboo-wood used for agricultural purposes.	---
6.	Baan.	---
7.	Bangles of all type (except those made of precious metals).	---
8.	Books, periodicals and journals including maps, charts & Globe.	---
9.	Bread.	---
10.	Charcoal.	---
11.	Charkha, Ambar Charkha; handlooms, Himachali handloom articles, Himachali handloom shawls including 'Loi' & Pattu', caps and handspun yarn, and Gandhi Topi.	---
12.	Chemical fertilizers and chemical fertilizer mixtures; Bio fertilizers & micronutrients, plant regulators and plant growth nutrients.	---
13.	Coarse grains other than paddy, rice and wheat.	---
14.	Condoms and contraceptives.	---

15.	Cotton yarn in hank and silk yarn in hank.	---
16.	Curd, lassi, butter milk and separated milk.	---
17.	Earthen wares (unglazed).	---
18.	Electric Energy.	--
19.	Fire wood.	When Sold for domestic use
20.	Fishnet, fish fabrics and fish seeds.	---
21.	Foodgrains supplied free of cost by the Government of India, Targeted P.D.S.(B.P.L.), Antodya Anna Yojna & Annapurna Yojna.	---
22.	Fresh fruits.	---
23.	Fresh milk and pasteurised milk.	---
24.	Fresh plants, sapling and fresh flowers.	---
25.	Fresh vegetables.	---
26.	Garlic, ginger, green chillies, onions, potatoes, sweet potatoes, tapioca and their seeds.	---
27.	Goods sold to the serving military personnel and ex-servicemen by the Canteen Store Department direct.	---
28.	Goods taken under customs bond for re-export after manufacturing or otherwise.	---
29.	Graphite pencils, writing chalk, Writing Slate & Slate Pencils, crayons, sketch, pens, drawing colour eraser, sharpener, footrules, geometry boxes, ink tablets, exercise and drawing books of the type used in schools and takhties used by students.	---
30.	Gur & Jaggery.	---
31.	Hawan Samagri.	---
32.	Human blood and blood plasma.	---
33.	Indigenous handmade musical instruments.	---
34.	Kerosene oil sold through Public Distribution System.	---
35.	Khadi Garments & madeups.	---
36.	Kirpan.	---
37.	Kumkum, bindi, alta and sindur.	---
38.	Leaf plates and leaf-cups (when not compressed).	---

39.	Meat, fish, prawn and other aquatic products when not cured or frozen; eggs and live stock and animal hair. (Except when sold in sealed container).	Except when sold in sealed containers.
40.	Misri, Patasha, Fullian, Makhana and Chirbara.	---
41.	National flag.	---
42.	Non-Judicial stamp paper sold by Government Treasuries; postal items like envelope, postcard etc. sold by Government; rupee note when sold to the Reserve Bank of India and cheques, loose or in book form.	---
43.	Organic manure.	---
44.	Papad.	---
45.	Rakhi.	---
46.	Raw wool.	---
47.	Salt.	---
48.	Seeds of all kinds except oil seeds	---
49.	Semen including frozen semen.	---
50.	Silk worm laying cocoon and raw silk.	---
51.	Tender green coconut.	---
52.	Water other than – (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container.	---
¹ 53	Newsprint, printing material, plates & machinery and ink used for printing of newspapers.	

¹ Substituted vide notification No EXN-F(10)-4/2011-Part-I dated 01-04-2014 published in RHP on 04-04-2014. Prior to this entry was as under “Newsprint used for printing of news papers.”.

ENTRY TAX SCHEDULE-II
(See sections 2 and 3)

Sr. No.	Goods	Rate of Tax
¹ 1	(a) Diesel and Lubricants; (b) Furnace Oil including such other oils being used as oil fuel, except LPG for domestic use and kerosene.	12% 7%
2	Explosive.	5%
3	Iron and Steel.	4%
4	Cement.	5%
5	Goods used in works contracts, including hydropower and thermal power projects generations, transmission and distribution projects, telecommunications and all others turnkey projects being executed by private as well as Govt. Deptt./ Corporations / Boards etc. in the State.	5%
6	Pan masala and gutka containing tobacco.	4%
7	Cigars, Cheroots, Cigarettes including un-manufactured tobacco and tobacco, tobacco refuse and other manufactured tobacco products, including biddies and gutka.	4%
² 8	All type of advertisements / publicity material.	5%
³ 9	(a) Waste material and scraps of all types. (b) Non-Ferrous Metal ⁴ & Alloys including scrap thereof excluding precious metal. (c) Precious metals.	2% 0.25% 0.10%

¹ Substituted vide Notification No.EXN-F(10)-28/2014 dated 19-03-2015 Published in RHP on 20-03-2015 for the entry “Diesel, Lubricants and Furnace Oil including such other oils being used as oil fuel except LPG for domestic use and kerosene.” which was notified vide Notification No. EXN-F(10)-2/2010-II dated 14-10-2010 published in RHP on 15-10-2010. Previous entry was “Diesel, furnace oil and lubricants”.

² Item No. 8 to 13 inserted vide notification No. EXN-F(10)-2/2010-II dated 14-10-2010 published in RHP (Extra-ordinary) on 15-10-2010.

³ Substituted vide Notification No.EXN-F(10)-14/2014 dt. 19-04-2016 published in RHP on 20-04-2016 w.e.f. 01-05-2016 prior to this the entry was “(A) Waste material and scraps of all types @ 2%, (B) Non-Ferrous Metal & Alloys including scrap thereof @ ¼ %”. Rate of entry tax reduced from ½% to ¼% vide notification No. EXN-F(10)-4/2011- part-1 dated 31.3.2012. Prior to this the previous entry tax was reduced from 1% to ½% vide notification No. EXN-F(10)-2/2010-loose dated 24.01.2011.

⁴ The words “& Alloys” inserted vide notification No. EXN-F(10)-2/2010-loose dated 24-01-2011 published in RHP (Extra-ordinary) on 24-01-2011.

¹ 10	(a) All items purchased by Government Departments, Boards and Corporations for consumption or use other than covered under item No. 5 of Schedule-II.	5%
	(b) Electronic Energy Meters purchased by Himachal Pradesh State Electricity Board for consumption or use.	11%
² 11	Corrugated boxes and mono cartons other than brought by Horticulturists and Agriculturists.	5%
12	Motor vehicles purchased from any place outside the State for use in the State of Himachal Pradesh and register-able in Himachal Pradesh under the Motor Vehicle Act, 1988.	5%
³ 13	LPG cylinders imported from outside the State for commercial use other than authorized gas distributors.	12%
⁴ 14.	(a) All Industrial Inputs, raw material and packing material	⁵ 1%

¹ Substituted vide Notification No. EXN-F(10)-25/2014-Loose dated 09-03-2016 published in RHP on 10-03-2016. w.e.f. 01-04-2016. Previously the rate of tax were 3% to 5% was substituted vide Notification No. EXN-F(10)-25/2014 dated 27-10-2014 published in RHP on 27-10-2014.

² The entry No.11 substituted vide notification No. EXN-F(10)-2/2010-loose dated 29-10-2010 published in RHP (Extra-ordinary) on 29-10-2010. Prior to this the entry was as under:-
“11. Corrugated boxes and mono cartons”.

³ The rate of tax on item No.13 enhanced from 5% to 12% vide notification No. EXN-F(10)-2/ 2010-loose dated 29-10-2010 published in RHP (Extra-ordinary) on 29-10-2010.

⁴ Substituted vide Notification No.EXN-F(10)-8/2013-Loose dated 07-11-2015 published in RHP on 10-11-2015. w.e.f. 01-10-2015 for the entry “All Industrial Inputs, raw material and packing material other than goods mentioned in this Schedule other than goods mentioned at entry No. 9-b, being brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale.” which was substituted vide Notification No.EXN-F(10)-4/2011 dated 11-07-2012 published in RHP on 11-07-2012 Prior to 11-07-2012 the entry was “All Industrial Inputs, raw material and packing material including goods mentioned in this Schedule other than goods mentioned at entry No. 9-b, being brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale.” which was notified vide Notification No. EXN-F(10)-2/2010-Loose dated 13-07-2011 published in RHP on 13-07-2011. Prior to 13-07-2011 the entry was “(a) All Industrial Inputs, raw material and packing material including goods mentioned in this Schedule other than goods mentioned at entry No. 9-b, being brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale. but excluding fuels and consumables, bulk drugs, raw material and packing material being brought from outside the State by pharmaceutical units. (b) All Industrial Inputs including bulk drugs, raw material and packing material being brought from outside the State by pharmaceutical units for consumption, use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale except fuels and consumables.”. which was inserted by Notification No. EXN-F(10)-2/2010-Loose dated 24-01-2011 published in RHP on 24-01-2010.

⁵ Substituted vide Notification No. EXN-F(10)-13/2016 dated 20-08-2016 published in RHP on 23-08-2016. w.e.f. 01-09-2016. Prior to this the figures & signed were “2% and 1%” was substituted vide Notification No. EXN-F(10)-8/2013-Loose dated 07-11-2015 published in RHP on 10-11-2015. w.e.f. 01-10-2015. Prior to this the previously figures & signed ware “1%” was substituted vide Notification No. EXN-F(10)-4/2011 dated 25-02-2014 published in RHP on 25-02-2014. w.e.f. 01-03-2014.

	<p>other than goods mentioned at Serial No 1(a), 1 (b) and 9(b), of this Schedule, brought from outside the State for consumption, sale or use in manufacturing, including contract manufacturing, processing, conversion, job-work and assembling by existing industrial units.</p> <p>(b) All Industrial Inputs, raw material and packing material other than goods mentioned at Serial No.1(a), 1(b) and 9(b), of this Schedule, brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work and assembling by new industrial unit.</p> <p>Explanation for the purpose of entry No. 14.-</p> <p>(i) ‘new industrial unit’ means an industrial unit located in Himachal Pradesh which commenced/ commences commercial production on or after 01-04-2015.</p> <p>(ii) ‘existing industrial unit’ means an industrial unit which has commenced production before 01-04-2015.”</p>	<p>¹1/2%</p>
<p>²15.</p>	<p>All taxable goods mentioned in Part-I ‘A’, Part-II, Part-II-‘A’, Part-II-‘AA’ and Part-III of Schedule-A appended to the Himachal Pradesh Value Added Tax Act, 2005, when purchased online through e-commerce.</p>	<p>5%</p>

¹ Substituted vide Notification No. EXN-F(10)-13/2016 dated 20-08-2016 published in RHP on 23-08-2016. w.e.f. 01-09-2016. Prior to this the figures & signed were “2% and 1%” was substituted vide Notification No. EXN-F(10)-8/2013-Loose dated 07-11-2015 published in RHP on 10-11-2015. w.e.f. 01-10-2015. Prior to this the previously figures & signed ware “1%” was substituted vide Notification No. EXN-F(10)-4/2011 dated 25-02-2014 published in RHP on 25-02-2014. w.e.f. 01-03-2014.

² New entry “15” shall be inserted vide Notification No. EXN-F(10)-21/2016 dated 31-01-2017 published in RHP on 01-02-2017. w.e.f. 01-02-2017.