

THE HIMACHAL PRADESH VALUE ADDED TAX ACT, 2005
(RATE OF VALUE ADDED TAX)

Sr. No.	Commodity	Rate of Tax	Date Since
1	Motor-spirit (Petrol of all kinds including Aviation Turbine Fuel but excluding Diesel).	25% or Rs. 15.5 per liter whichever is higher	w.e.f. 01-06-2020
2	Diesel.	14% or Rs. 9 per litre whichever is higher	w.e.f. 01-06-2020
3	Aviation turbine Fuel sold to scheduled airlines as defined under entry (iid) of section 14 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956) and non-scheduled airlines (other than defence carrying passengers.	1%	w.e.f. 01-05-2015
4	Liquor	12.5%	w.e.f. 01-04-2008

THE HIMACHAL PRADESH TAXATION ON PASSENGERS AND GOODS TAX ACT, 1955
(Act, No. 15 OF 1955)

Rate List of Passengers and Goods Tax	
Category of vehicles and capacity	Tax
(a) Vehicles having loading capacity (i) Between 30 to 120 quintals (Six tyres) (ii) Above 120 quintals (ten to eighteen tyres) b) between 20 to 30 quintals c) between 10 to 20 quintals d) less than 10 quintals e) Tractor (plying with public carrier or private carrier permit when carrying goods which are not incidental to agriculture belonging to the owner.	Rs. 6,000/- per annum Rs. 10,000/- per annum Rs. 3,000/- per annum Rs. 2,000/- per annum Rs. 1,000/- per annum Rs. 2,000/- per annum
Contract Carriage: Passenger tax is charged from contract carriages registered in HP or entering in HP from others states who do not possess route permit of HP @ 40% fare+surcharge per seat per kilometre.	
Educational Institution Buses	
(a) Mini Bus (b) Big Bus (ia) Maxi Cab- (a) Having seats between 9-12 (b) Having seats between 7-8 (ii) Taxi car or jeep having seats up to six (excluding driver) (a) Car/Vehicles up too 1000 CC (b) Cars/vehicles above 1000 CC to 1500 CC (c) Cars/vehicles above 1500 CC	Rs. 6,000/- per annum Rs. 7,500/- per annum Rs. 8,000/- per annum Rs. 5,350/- per annum Rs. 1,350/- per annum Rs. 2,400/- per annum Rs. 2,800/- per annum

THE HIMACHAL PRADESH PASSENGERS AND GOODS TAXATION ACT, 1955 (Act, No. 15 OF 1955)

(Additional Goods Tax)

Sr. No.	Commodity	Rate of Tax	Date Since
1	All type of Yarn (excluding woollen yarn)	Rs. 2.25 Per 10 Kg. or part thereof	July 2018
2	All type of Conductors and Aluminium wire rods	Rs. 1.50 Per 10 Kg. or part thereof	27.07.2009
3	Lime Stone	Rs. 26.25 Per ton	Notification Dated 06.02.2017 Published in Rajpatra 08.02.2017
4	Carpets of all types	Rs. 10.00 Per 10 Kg. or part thereof	01.10.1996
5	Terminalia Chebula (Hara Fruit) and Terminalia (Behera Fruit)	Rs. 4.00 Per 10 Kg. or part thereof	01.10.1996
6	(a) Granite and marble including marble chips and pieces	75 Paise Per 10 Kg. or part thereof	01.10.1996
7	(b) Lime Stone Chips	7 Paise Per 10 Kg. or part thereof	01.10.1996
8	Fly Ash	Rs. 26.25 Per ton	Notification Dated 06.02.2017 Published in Rajpatra 08.02.2017
9	Iron and Steel	Rs. 3.75 Per quintal. or part thereof	July 2018
10	Plastic Goods, sheets pipes films and molding excluding, plastic footwear, plastic chips, plastic powder and plastic granules.	56.25 Paise Per Kg. or part thereof	July 2018
11	Barytes Shale and rock salt	Rs. 7.00 per ton	05.10.1999

**THE HIMACHAL PRADESH TAXATION ON (CERTAIN GOODS CARRIED BY ROAD) ACT, 1999
(ACT NO. 16 OF 1999)**

Sr. No.	Commodity	Rate of Tax	Date Since
1	Apples contained in boxes upto 10Kg capacity	--	deleted w.e.f. July 2018
2	Apples contained in boxes more than 10 Kg and upto 20 Kg capacity	--	deleted w.e.f. July 2018
3	Apples contained in any other packing or loose	--	deleted w.e.f. July 2018
4	Mango	--	deleted w.e.f. July 2018
5	Mandrin, Sweet oranges including Kinnu	--	deleted w.e.f. July 2018
6	Apricots, Peaches, Plums	--	deleted w.e.f. July 2018
7	Grapes	--	deleted w.e.f. July 2018
8	Bananas	--	deleted w.e.f. July 2018
9	Pears	--	deleted w.e.f. July 2018
10	All others fruits	--	deleted w.e.f. July 2018
11	Potatoes	--	deleted w.e.f. July 2018
12	All other vegetables	--	deleted w.e.f. July 2018
13	Forest Produce		
a	Timber (Sawn, Hakries, Dimdimas, logs, Ballies and Rough Axed of All Sizes.	Rs. 65.00 per cum	09-05-2011
b	Khair Wood (including roots or in any other form)	Rs. 90.00 per quintal	09-05-2011
C	Fuel Wood and Chil Pulpwood	Rs. 10.00 per quintal	
14	Seeds of all forest species like Deodar, Kail, chil and Broad leaved species	10.00Per 10 Kg. or part thereof.	
15	Other Forest Produce		
(i)	Bhabar Grass	Rs. 5.00 per quintal	
(ii)	Bamboo, Barberies, Emblicaofficianale(Amla fruit) and Resin	Rs. 2.00 per 10 Kg. or part thereof.	
(iii)	Diescoreca, Saussure lappa (Kuth), Retha.	Rs.4.00 per 10 Kg. or part thereof.	

(iv)	CentianaKaru (Kaur),JurineaMacrorephila(Dhoop) PicrothizaKarrosa (Karu)	Rs.5.00 per 10 Kg. or part thereof.	
(v)	Juglansregia(Akhrot bark and fruit), ViolserpensViolaodorata (Banafsha) and Chilgoza	Rs.10.00 per 10 Kg. or part thereof.	
(vi)	CarumCarvi (Kala Zeera and Katha (excluding Kutch)	Rs.30.00 per 10 Kg. or part thereof.	
(vii)	RauwelfiaSerpantina(Rauwelfia)	Rs.75.00 per 10 Kg. or part thereof.	
(viii)	Marchella Esculents (Guchhi)	Rs.30.00 per 10 Kg. or part thereof.	
(ix)	Kutch	Rs. 1.70 per 10 Kg. or part thereof.	
(16)	(a) Bricks	Rs. 65.00 per thousand	09-05-2011
	(b) Bajri	Rs. 10.00 per ton	09-05-2011
	(c) Sand	Rs. 10.00 per ton	09-05-2011
	(d) Other minerals(excluding Barytes, Shale and Rock Salt).	Rs. 7.00 per ton	
17	Cement	Rs. 7.50 (per bag)of 50 Kg	01-10-2013
18	Brick bats	Rs. 22.00 per ton	
19	Clinker	Rs. 120.00 per ton	March, 2017
20	Prepared explosive, safety fuses detonating fuses, detonating caps, detonators and propellant powder.	Rs. 5.00 per 10 Kg. or part thereof.	
21	Tobacco in all forms, including pan Masala, Pan Chatney and Preparations containing Tobacco or, Tobacco substitutes.	Rs. 3.00 per kg or part thereof.	09-05-2011
22	Packaged drinking water	Rs 2 per 10 liters or part thereof.	25.06.2015