

GST Rates: A bird's eye view

&

GST Compensation Cess

Nil or 0 Percent	5 Percent	12 Percent	18 Percent	28 Percent
<ul style="list-style-type: none"> • Fresh milk • Fresh fruits • Cereals • Puffed rice, papad, bread • Aquatic/poultry /cattle feed • Salt • Human blood • Contraceptives • Condoms • Firewood • Printed books • Bangles (non-precious metals) • Agricultural implements 	<ul style="list-style-type: none"> • Branded paneer • Frozen vegetables • Coffee, tea • Branded cereals • Soyabean, groundnut, sunflower seeds • Vegetable fats & oils • Beet sugar, cane sugar • Cocoa beans, shells, paste • Bakery mixes, doughs, pizza 	<ul style="list-style-type: none"> • Frozen meat • Butter, ghee, cheese • Dry fruits • Meats and fish preparations • Fruits and vegetable juices • Ready to eat namkeen/bhuji ya • Milk beverages • Bio-gas • Medicinal grade hydrogen peroxide 	<ul style="list-style-type: none"> • Condensed milk • Refined sugar • Infant use preparations, pasta, corn flakes, waffles, pastries and cakes • Preserved vegetables • Jams, jellies • Tea concentrates, sauces, soups, ice cream, instant food mixes, sharbet 	<ul style="list-style-type: none"> • Cocoa butter, fats, oils, powder, chocolates • Instant, aroma coffee • Coffee concentrates, custard powder • Pan masala • Protein concentrates, sugar syrups • Aerated water (with sugar) • Paints and varnishes • Artists', students' or

Nil or 0 Percent	5 Percent	12 Percent	18 Percent	28 Percent
	<p>bread, vermicelli, rusks</p> <ul style="list-style-type: none"> • Sweetmeats • All ores and concentrates • Coal • Lignite • Peat • Tar • Kerosene PDS • LPG for domestic consumption by IOC, HPCL, BPCL • Nuclear fuel • Nuclear grade sodium • Heavy water and other nuclear fuels • Compressed air 	<ul style="list-style-type: none"> • Anaesthetics • Potassium iodate • Iodine • Steam • Glands and other organs for organo-therapeutic uses • Ayurvedic, Unani, Homoeopathic siddha or Biochemic systems medicaments, put up for retail sale • Sterile suture materials • Sterile catgut 	<ul style="list-style-type: none"> • Mineral/aerated water (without sugar) • LPG for domestic supply by IOC, HPCL, BPCL • Petroleum jelly, Paraffin wax • Petroleum coke, Petroleum bitumen • Nicotine polacrilex gum • Essential oils • Hair oil • Dentrifices - toothpaste • Soap • Whey proteins & 	<p>signboard colours</p> <ul style="list-style-type: none"> • Putty, wall fillings • Perfumes • Beauty or makeup preparations • Skincare preparations, including sunscreen • Manicure or pedicure preparations • Shampoos, hair cream, hair dyes • Dental floss • Toothpaste • Deodorants • Detergent • Aftershave

Nil or 0 Percent	5 Percent	12 Percent	18 Percent	28 Percent
	<ul style="list-style-type: none"> • Animal or human blood vaccines: 5% • Diagnostic kits for detection of all types of hepatitis • Desferrioxamine injection or deferiprone • Cyclosporin • Medicaments (including veterinary medicaments) used in bio-chemic systems and not bearing a brand name • Oral re-hydration salts • Drugs or medicines including their salts and esters and diagnostic test kits, specified 	<ul style="list-style-type: none"> • Sterile suture material • Sterile dental yarns • Sterile tissue adhesives for surgical wound closure • Dental haemostatics • Fertilisers • Fountain pen ink, ball pen ink • Tooth powder • Agarbatti • Candles • Silicon wafers • Natural cork • Wood pulp 	<p>fitness supplements</p> <ul style="list-style-type: none"> • Gelatin • Propellant powder • Insecticides, fungicides, disinfectants • Plastic products • Hot water bottles • Toilet paper • Notebooks • Helmets • Hats and other headgears • Bird feathers • Copper bars, rods, wires 	<ul style="list-style-type: none"> • Shaving cream • Liquid soap • Plastic products • Rubber tyres • Leather bags • Fur & artificial fur apparel • Particle board • Plywood • Wall paper • Headbands, felt hats • Wigs, false beards, eyelashes • Artificial flowers

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	<p>in list 3 or list 4 appended to the notification no.12/2012-customs, dated the 17th March, 2012, dated the 17th March, 2012</p> <ul style="list-style-type: none"> • Formulations manufactured from the bulk drugs specified in list 1 of notification no.12/2012-central excise, dated the 17th March, 2012, dated the 17th March, 2012 • Handmade safety matches • Newsprint • Sand lime bricks, fly ash bricks • Steel utensils 	<ul style="list-style-type: none"> • Children's drawing books • Calendars • Ceramic tableware, kitchenware, toilet articles • Lenses used in spectacles • Barbed wire of iron and steel • Screw, bolts, nuts • Sewing/knitting needles • LPG stoves • Aluminium utensils • Pencil sharpeners, knives 	<ul style="list-style-type: none"> • Copper screws, nuts, bolts • Nickel bars, rods, wires • Nickel screw, nuts, bolts • Nickel tubes, pipes, netting • Aluminium ingots, rods, wires • Lead plates, sheets, strips • Zinc goods • Tin bars, rods • Padlocks, locks • Braille typewriters • Cellphones 	<ul style="list-style-type: none"> • Marble • Granite • Plaster • Mica • Calcerous stone • Ceramic tiles • Tempered glass • Stoves (other than kerosene stove and LPG stoves) • Barbecues, braziers, gas-rings • Electrical hot plates • Electrical heaters • Aluminium foil

Nil or 0 Percent	5 Percent	12 Percent	18 Percent	28 Percent
	<ul style="list-style-type: none"> • Geometry boxes • Iron/ steel/ ferrous alloy - kerosene burners and stoves • Iron/ steel/ ferrous alloy - table or kitchen or other household articles • Copper utensils • Table or kitchen or other household articles of copper • Hand pumps • Solar water heater • Renewable energy devices • Boats, fishing vehicles 	<ul style="list-style-type: none"> • Power driven water pumps • Cellphones • Tractors • Electric vehicles • Bicycles • Spectacle lens • LED lights • Sports goods • Art works • Antiques 		<ul style="list-style-type: none"> • Razors • Manicure, pedicure sets • Airconditioners • Refrigerators • Storage water heaters • Dish washing machines • Printer, photocopier, fax machines • Electric shavers • Motor cars • Motor cycles • Yachts • Wrist watches

Nil or 0 Percent	5 Percent	12 Percent	18 Percent	28 Percent
	<ul style="list-style-type: none"> • Coronary stents • Artificial kidneys • Broomsticks, jhadoo 			<ul style="list-style-type: none"> • Pianos • Revolvers • Furniture • Video game consoles Exercise equipment

GST Compensation Cess

- Pan masala: 60 percent
- Aerated waters: 12 percent
- Cigarettes: 5 percent + Rs 1,591 – 4,970/1,000 sticks
- Small cars (less than 4 metres, petrol): 1 percent
- Small cars (less than 4 metres, diesel): 3 percent
- Mid to large cars: 15 percent
- Sports Utility Vehicles (SUVs): 15 percent
- Hybrid motor vehicles: 15 percent
- Motorcycles: 3 percent
- Aircraft (personal use): 3 percent
- Yachts: 3 percent