Tax Rate under the U.P. Tax on Entry of Goods into Local Areas Act, 2007 Under Sections 4 and 17 thereof

Sl. No.	Commodity
1.	**Air Conditioner** 1% of the Value of the goods w.e.f. 16.01.2009 Parent entry "Refrigerator, air conditioners…………"
2.	**Air Conditioning Plants** 1% of the value of the goods w.e.f. 16.01.2009 Parent entry "Refrigerator, air conditioner……………"
3.	**All capital goods, plant, machinery and spare parts for the purposes of a Power Project engaged in the generation (new capacity and R & M), transmission and distribution, being established under the State Power Policy 2003, as amended from time to time and having aggregate capital investment within the policy period i.e. upto 31.3.2009, Rs. 1000 Crore or more.** Exempt w.e.f. 18.6.2004 during construction, operation and maintenance of the Project. KA. NI.-2-1608/XI-9(1)/04-U.P. Act-12/2000-Order-(14)-2004 dated 17.6.2004.
4.	**All kinds of Cables** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry "Cables of ………."
5.	**All kinds of motor vehicles** 1% of the value of the goods w.e.f. 30.9.2008 Parent entry "Motor vehicles of………….tractors"
6.	**All kinds of paper, excluding news-print** Parent entry "Paper meant for………… news print"
7.	**Aluminium** 2% of the value of the goods w.e.f. 30.9.2008

	Parent entry "Aluminium………….made of aluminium"
8.	**Aluminium and its products excluding utensils made of aluminium.** 2% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
9.	**Ambulance and Cranes of the Government of India, Ministry of Road Transport and Highways, which are intended to be brought to make available to the State of Uttar Pradesh, into Local Area.** Exempt w.e.f. 22.11.2004 KA. NI.-2-3375/XI-9(99)/03-U.P. Act-12-2000-Order-(42)-04, dated 22.11.2004.
10.	**Ballies- imported from outside India** 4% of the value of the goods w.e.f. 16.5.2003 Parent entry "Wood and timber……."
11.	**Bamboos – Imported from outside India** 4% of the value of the goods w.e.f. 16.5.2003 Parent entry "Wood and timber……….."
12.	**Cables of all kinds** 2% of the value of the goods w.e.f. 30.9.2008 KA.NI.-2-2757/XI-9(1)/08-U.P.Act-30/07-Order-(31)-08, dated 29.9.2008.
13.	**Capital goods, plant, machinery and spare parts – by all class of small, medium and large manufacturing dealers for use in their manufacturing.** Exempt w.e.f. 18.2.2003 KA. NI.-2-927/XI-9(47)/2001- U.P.Act-12/2000-Order-(6)-2003, dated 18.2.2003.
14.	**Capital goods, plant, machinery, spare parts for consumption or use brought into the local area by the medium and large industrial units being**

	established under the Industrial and Service Sector Investment Policy, 2004 of the State in the district mentioned in the Notification from the date of provisional registration or registration, as the case may be, of the unit under the U.P. Trade Tax Act. (i) Exempt for 15 years in the Districts specified at (1) of the Notification (ii) Exempt for 10 years in the Districts specified at (2) of the Notification KA. NI.-2-43/XI-9(51)/96-U.P. Act-12/2000-Order-(1)-2005, dated 10.01.2005.
15.	**Capital goods, plant, machinery, spare parts, equipment, apparatus and air-conditioning equipment into the local area from any place outside that local area, for consumption or use in the Service Sector Projects as enumerated below being established under the Industrial and Service Sector Policy, 2004 of the State.** (i) Multi-facility hospitals situated in any part of the State, with specified facilities and having at least 100 beds using area of land for medical facilities of more than the specified limit; (ii) Super-speciality hospitals with specified facilities situated in the State; (iii) Hospital at block headquarters (other than District or Tehsil Headquarter) with specified facilities and having at least 50 beds; (iv) Hospitals in rural area of other than a block headquarter with specified facilities and having at least 30 beds; (v) Technical/Information technology training institute at block headquarters (other than district headquarters) having teaching syllabus approved by the State Government for the purpose and having at least 75 students/trainees; (vi) Medical and Dental colleges, other educational institutions, multiplexed cinema halls, shopping malls and entertainment centres with specified facilities and fulfilling specified conditions, having total investment in building and machinery of not less than Rs. 10 crores. **Explanation –** For the purposes of this notification, the expression “with specified facilities”, using area of land for medical facilities, of more than the specified limits”, “Super specially hospitals”, and

	"fulfilling specified conditions", shall have the meanings assigned to them in the Government Orders issued from time to time by the Medical Department, the Medical Education Department, the Technical Education Department or the Entertainment Department. Exempt w.e.f. 11.1.2005 KA. NI.-2-44/XI-9(51)/96-U.P. Act-12/2000-Order-(2)-2005, dated 10.01.2005.
16.	**Capital goods, plant, machinery, spare parts, fixture, air conditioning plant, captive generation set, High Purity water production plant, pH meter, Auto Clave, Laminar Air flow, Defreeze, BOD Incubator Analytical High Pressure Liquid Chromatograph (HPLC), Preparative HPLC, Gas Chromatograph, Gas Chromatograph coupled with mass (GCMS), Atomic absorption spectrophotometer, inductive Coupled Plasma (ICP) Spectrophotometer, GMP compatible heavy duty spray drier for drying of herbal extracts, Evaporator for concentrating herbal/aqueous extracts, Centrifugal filter for separation of biomass from aqueous extracts, Vaccum filtration unit for filtration of aqueous extracts. Liquid extraction equipment for purification of crude extracts, Minor equipments like vacuum pumps, metering pumps, weighing machine, trolleys etc., Distillation unit Microscope, deionizer, Rotatory shaker, COD incubators, Lyoplenlizers, centrifuges, Fermenter, Photosynthetic Analyzer, Bioler, Physical, Chemical and Electronic Blances, Pouch Filling & Sealing Machines, Hot Air trade Dryer, Dehumidifier, Transformer, Fast centrifugal partition chromatograph (FCPC), Fraction Collectors, Rotatory Evaporators, Stirrer, Other Specific Equipments used in Analysis/ Quality Control/ Development/ Production of the Biotech Products brought by bio-technology units being established under the Industrial And Service Sector Investment Policy, 2004 of the State, into a local area for consumption or use.** Exempt w.e.f. 24.5.2005 for 15 years from the date of their provisional registration or registration, as the case may be, under the U.P. Trade Tax Act. KA. NI.-2-1586/XI-9(51)/96-U.P. Act-12/2000-Order-(28)-2005, dated 18.02.2003.

17.	**Capital goods, plant, machinery and spare parts – raw material and consumable goods for use in their manufacture – by the cent percent Export Oriented manufacturing dealers.** Exempt w.e.f. 1.11.2001 KA. NI.-2-3238/XI-9(81)/91-U.P. Act-12/2000-Order-(50)-2001, dated 22.10.2001.
18.	**Cement** 2% of the value of the goods w.e.f. 16.5.2003 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 9.5.2003 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
19.	**Chassis of motor vehicles of all kinds** 1% of the value of the goods w.e.f. 30.9.2008 Parent entry “Motor vehicles of..............tractors”
20.	**Cigarette** 5% of the value of the goods w.e.f. 16.5.2003 Parent entry “Tobacco in ....in cigarette” [with past history]
21.	**Clinker** 5% of the value of the goods w.e.f. 18.8.2005 KA. NI.-2-2486/XI-9(39)/05-U.P. Act-12/2000-Order-(37)-2005, dated 18.8.2005 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
22.	**Coal** 2% of the value of the goods w.e.f. 16.5.2003 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 31.10.1999 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
23.	**Computer systems** 2% of the value of the goods

	w.e.f. 30.9.2008 Parent entry "Lap-top, computer…………"
24.	**Crude oil, as defined in Section 14 of the Central Sales Tax Act, 1956.** 5% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008. **Past History** 3% of the value of the goods from 1.11.1999 to 10.10.2002 KA. NI.-2-2283/XI-9(81)/91-U.P. Ordi-21/99-Order-99, dated 31.10.1999. 4% of the value of the goods from 11.10.2002 to 29.9.2008 KA. NI.-2-3482/XI-9(81)/91-U.P. Act-12/2000-Order-(12)-2002, dated 7.10.2002.
25.	**Dressed leather** Parent entry "Finished leather"
26.	**Finished leather** **History** 5% of the value of the goods from 16.5.2003 to 15.8.2003 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 9.5.2003. 2% of the value of the goods from 16.8.2003 to 31.5.2008 KA. NI.-2-3840/XI-9(81)/91-U.P. Act-12/2000-Order-(27)-2003, dated 14.8.2003. Omitted by Noti. No. KA. NI.-2-1609/XI-9(2)/08-U.P. Act-30/07-Order-(21)-2008, dated 30.5.2008.
27.	**Finished leather – by export oriented manufacturers of leather goods.** Exempt w.e.f. 16.8.2003 KA. NI.-2-3842/XI-9(81)/91-U.P. Act-12/2000-Order-(29)-2003, dated 14.8.2003.
28.	**Finished leather – for sale to the export oriented manufacturers of leather goods, in the same form and condition.**

	Exempt w.e.f. 16.8.2003 KA. NI.-2-3843/XI-9(81)/91-U.P. Act-12/2000-Order-(30)-2003, dated 14.8.2003.
29.	**Foreign liquor – Indian made** Parent entry "Indian made foreign liquor"
30.	**Furnace oil** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry "High speed Diesel, low............"
31.	**Handmade paper** Exempt w.e.f. 1.10.2004 KA. NI.-2-2881/XI-9(53)/91-U.P. Act-12/2000-Order-(33)-2004, dated 7.10.2004.
32.	**Heavy petroleum stocks.** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry "High speed Diesel, low..............."
33.	**High speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants, but excluding kerosene oil of public distribution system.** 5% of the value of the goods w.e.f. 21.1.2004 KA. NI.-2-160/XI-9(203)/92-U.P. Act-12/2000-Order-(2)-2004, dated 15.1.2004 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
34.	**Indian made foreign liquor.** **History** 5% of the value of the goods from 1.11.1999 to 29.5.2005 KA. NI.-2-2283/XI-9(81)/91-U.P. Ordi-21/99-Order-99, dated 31.10.1999. Omitted by Noti. No. KA. NI.-2-1628/XI-9(38)/03-U.P. Act-12/2000-Order-(30)-2005, dated 30.5.2005.

35.	**Iron and Steel as defined in Section 14 of the Central Sales Tax Act, 1956 excluding following goods:-** **(i) pig iron, sponge iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runer scrap and iron skull scrap;** **(ii) Steel semins (ingots, slabs, blooms and billets of all qualities, shapes and sizes);** **(iii) Steel melting scrap in all forms including steel skull, turnings and borings;** **(iv) wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper.** 1% of the value of the goods w.e.f. 16.01.2009 KA. NI.-2-104/XI-9(1)/08-U.P. Act-30-2007-Order-(38)-2009, dated 15.1.2009 **History** **Iron and steel, as defined in Section 14 of the Central Sales Tax Act, 1956.** 1% of the value of the goods w.e.f. 30.9.2008 to 15.01.2009 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
36.	**Lap-top, computer system and peripherals, T.V. including L.C.D. T.V.** 2% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
37.	**L.C.D. T.V.** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry "Lap-top, computer............."
38.	**Light Diesel oil** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry "High speed Diesel, low.........."
39.	**Low sulphur heavy stocks.** 5% of the value of the goods

	w.e.f. 21.1.2004 Parent entry "High speed Diesel, low………..."
40.	**Low Sulphur High speed diesel.** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry "High speed Diesel, low…………."
41.	**Machinery and spare parts of machinery, valuing Rs. Ten lacs or more** 2% of the value of the goods w.e.f. 1.11.2004 KA. NI.-2-2283/XI-9(81)/91-U.P. Ord.-21/99-Order-99, dated 31.10.1999 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
42.	**Machinery – by all class of small, medium and large manufacturing dealer……** Exempt w.e.f. 18.2.2003 Parent entry "Capital goods………manufacturing"
43.	**Marble stone and tiles thereof.** 2% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
44.	**Motor vehicles of all kinds including its chassis, but excluding tractor.** 1% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
45.	**Natural gas.** 5% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008. **History** 3% of the value of the goods

	from 1.11.1999 to 10.10.2002 KA.NI.-2-2283/XI-9(81)/91-U.P.Ord-21/99-Order-99, dated 31.10.99 4% of the value of the goods from 11.10.2002 to 29.9.2008 KA. NI.-2-3482/XI-9(81)/91-U.P. Act-12/2000-Order-(12)-2002, dated 7.10.2002.
46.	**Non-levy sugar** 2% of the value of the goods w.e.f. 1.9.2000 KA. NI.-2-2586/XI-9(81)/91-U.P. Act-12/2000-Order-2000, dated 23.8.2000 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008. **History** 2% of the value of the goods from 1.11.1999 to 31.8.2000 KA. NI.-2-2283/XI-9(81)/91-U.P. Ord-21/99-Order-99, dated 31.10.1999.
47.	**Non-levy sugar manufactured in a new unit established or a unit which has undertaken expansion, by a company under State Sugar Industry Promotion Policy, 2004** Exempt w.e.f. 20.5.2005 KA. NI.-2-923/XI-9(47)/04-U.P. Act-12/2000-Order-(27)-05, dated 20.5.2005.
48.	**Pan Masala containing tobacco (gutka)** 5% of the value of the goods w.e.f. 11.10.2002 KA. NI.-2-3482/XI-9(81)/91-U.P. Act-12/2000-Order-(12)-2002, dated 7.10.2002 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
49.	**Paper meant for writing, printing or packing purposes excluding newsprint.** 2% of the value of the goods w.e.f. 16.01.2009 KA. NI.-2-104/XI-9(1)/08-U.P. Act-30-2007-Order-(38)-2009, dated 15.1.2009 **History** 5% of the value of the goods

	w.e.f. 15.2.2005 to 15.01.2009 KA. NI.-2-352/XI-9(37)/97-U.P. Act-12/2000-Order-(6)-2005, dated 10.2.2005 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008. 4% of the value of the goods from 1.11.2001 to 14.2.2005 KA. NI.-2-3339/XI-9(37)/97-U.P. Act-12/2000-Order-(58)-2001, dated 30.10.2001.
50.	**Paper or Printed Papers, received or brought from out of U.P. by any dealer having his place of business in U.P., otherwise than by way of purchase, for the purpose of printing or binding, and the sent to out of U.P. (after job work) as finished goods.** Exempt w.e.f. 7.7.2004 KA. NI.-2-1799/XI-9(37)/97-U.P. Act-12/2000-Order-(23)-2004, dated 7.7.2004.
51.	**Peripherals.** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry "Lap-top, computer…………"
52.	**Plant – by all class of small, medium and large manufacturing dealer…** Exempt w.e.f. 18.2.2003 Parent entry "Capital goods……………….manufacturing"
53.	**Printed paper, brought or received otherwise than by way of purchase, for binding purposes, from out of U.P. and sent after job work to out of U.P.** Exempt w.e.f. 7.7.2004 Parent entry "Papers or…………………"
54.	**Products of aluminium, excluding utensils made of aluminium.** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry "Aluminium, and its…………"

55.	**Refrigerators, Air-conditioners and Air-conditioning plants.** 1% of the value of the goods w.e.f. 16.01.2009 KA. NI.-2-104/XI-9(1)/08-U.P. Act-30-2007-Order-(38)-2009, dated 15.1.2009 **History** **Refrigerator, air conditioner, and air-conditioning plant.** 5% of the value of the goods w.e.f. 30.9.2008 to 15.01.2009 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
56.	**Residual fuel oil.** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry "High speed Diesel, low………………"
57.	**Spare parts – by all class of small, medium and large manufacturing dealer………** Exempt w.e.f. 18.2.2003 Parent entry "Capital goods……….manufacturing"
58.	**Spare parts of machinery and machinery, valuing Rs. Ten lacs or more** 2% of the value of the goods w.e.f. 1.11.1999 Parent entry "Machinery and…………. or more"
59.	**Steel as defined in Section 14 of the Central Sales Tax Act, 1956** 1% of the value of the goods w.e.f. 30.9.2008 Parent entry "Iron and steel………..."
60.	**Superior kerosene oil** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry "High speed Diesel, low…………"
61.	**Super light diesel oil.** 5% of the value of the goods

	w.e.f. 21.1.2004 Parent entry "High speed Diesel, low................"
62.	**Television (T.V.) including L.C.D. T.V.** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry "Lap-top, computer..........."
63.	**Tendu leaves** **History** 4% of the value of the goods from 16.5.2003 to 31.5.2008 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 9.5.2003. Omitted by Noti. No. KA. NI.-2-1609/XI-9(2)/08-U.P. Act-30/07-Order-(21)-2008, dated 30.5.2008.
64.	**Tiles of marble stone** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry "Marble stone.............."
65.	**Tobacco in the form of cigarettes** 5% of the value of the goods w.e.f. 16.5.2003 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 9.5.2003 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008. **History** **Tobacco in all its forms and all products of tobacco.** 2% of the value of the goods from 1.11.1999 to 31.8.2000 KA. NI.-2-2283/XI-9(81)/91-U.P. Ord-21/99-Order-99, dated 31.10.1999. **Tobacco in the form cigarettes** 2% of the value of the goods from 1.9.2000 to 10.10.2002 KA. NI.-2-2586/XI-9(81)/91-U.P. Act-12/2000-Order-2000, dated 23.8.2000. 3% of the value of the goods KA. NI.-2-3482/XI-9(81)/91-U.P. Act-12/2000-Order-(12)-2002, dated 7.10.2002.

66.	**T.V. including L.C.D. T.V.** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry “Lap-top, computer..............”
67.	**Tubes, excluding tubes of cycles, cycle rickshaw and animal driven vehicles.** 2% of the value of the goods w.e.f. 30.9.2008 Parent entry “Tyres and tubes............”
68.	**Tyres and tubes, excluding tyres and tubes of cycles, cycle rickshaws and animal driven vehicles.** 2% of the value of the goods w.e.f. 30.9.2008 KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.
69.	**Ultra low sulphur high speed diesel** 5% of the value of the goods w.e.f. 21.1.2004 Parent entry “High speed Diesel, low..............”
70.	**Wax.** **History** 4% of the value of the goods from 16.5.2003 to 31.5.2008 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 9.5.2003. Omitted by Noti. No. KA. NI.-2-1609/XI-9(2)/08-U.P. Act-30/07-Order-(21)-2008, dated 30.5.2008.
71.	**Wood and timber of all kinds and of all trees, of whatever species, including ballies and bamboos, whether growing or cut or sawn, imported from outside India.** 4% of the value of the goods w.e.f. 16.5.2003 KA. NI.-2-2490/XI-9(81)/91-U.P. Act-12/2000-Order-(20)-2003, dated 9.5.2003 and KA. NI.-2-2757/XI-9(1)/08-U.P. Act-30/07-Order-(31)-08, dated 29.9.2008.