

STATISTICAL TABLES

Table A3.1

**Share of Direct and Indirect Taxes in Total Tax Revenue
of Centre, States and Union Territories**

(per cent)

Taxes/Years	1950-51	1955-56	1960-65	1965-70	1970-75	1975-80	1980-85	1985-90	1991-92 (RE)
Direct Taxes	36.79	33.75	29.45	23.30	20.81	19.87	16.11	14.09	15.84
of which									
1.1 Corporation Tax	6.28	4.76	10.81	9.18	8.10	8.17	7.57	6.34	7.12
1.2 Taxes on Income	21.37	17.20	10.91	9.79	9.76	8.66	6.05	6.03	6.62
1.3 Land Revenue	8.23	10.28	6.19	3.25	1.95	1.44	0.85	0.83	0.55
1.4 Wealth Tax	0.00	0.00	0.50	0.34	0.45	0.41	0.32	0.26	0.25
1.5 Agriculture I.Tax	0.57	1.00	0.53	0.32	0.19	0.37	0.18	0.17	0.20
1.6 Gift Tax	0.00	0.00	0.06	0.05	0.06	0.04	0.03	0.02	0.01
1.7 Estate Duty	0.00	0.23	0.22	0.19	0.15	0.09	0.08	0.02	0.00
1.8 Others	0.35	0.29	0.22	0.17	0.14	0.69	1.03	0.43	1.09
Indirect Taxes	63.21	66.25	70.55	76.70	79.19	80.13	83.89	85.91	84.16
of which									
2.1 Union Excise Duties	10.78	18.92	31.38	33.42	36.07	34.15	31.33	29.00	27.03
2.2 Customs	25.08	21.72	13.85	14.64	12.95	14.24	18.23	23.21	22.34
2.3 Sales Taxes	9.63	11.11	12.55	15.26	16.37	18.79	20.79	20.38	21.38
2.4 State Excise Duties	7.95	5.88	3.62	3.95	4.50	4.22	5.08	5.13	5.47
2.5 Stamp & Registration Fees	4.43	4.01	3.21	3.01	2.55	2.19	2.14	2.22	2.51
2.6 Taxes on Vehicles	1.24	1.96	2.34	2.20	2.13	1.99	2.01	1.97	1.81
2.7 Electricity Duties	0.50	0.76	1.08	1.36	1.22	1.11	1.17	1.48	1.46
2.8 Tax on Passen- gers and goods	0.02	0.46	0.78	1.23	1.45	1.65	1.52	1.30	1.12
2.9 Others	3.57	1.42	1.75	1.63	1.95	1.78	1.63	1.22	1.04
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: *Indian Public Finance Statistics* (various issues), Government of India, Ministry of Finance.

Table A3.2a

Share of Direct and Indirect Taxes in Own Tax Revenue
of States and Union Territories

(per cent)

Taxes	1950-51	1960-65	1965-70	1970-75	1975-80	1980-85	1985-90	1991-92 (RE)
Direct Taxes of which	24.96	21.58	11.72	7.09	6.24	4.01	4.14	3.50
1.1 Land Revenue	22.36	19.35	10.17	6.14	4.25	2.48	2.48	1.60
1.2 Agricultural I. Tax	1.62	1.64	1.02	0.59	1.16	0.53	0.45	0.58
1.3 Others	0.98	0.60	0.53	0.36	0.84	1.01	1.20	1.33
Indirect Taxes of which	75.04	78.42	88.28	92.91	93.76	95.99	95.86	96.50
2.1 State Excise Duties	21.56	11.16	12.38	14.11	12.44	14.19	14.49	15.23
2.2 Taxes on Vehicles	3.40	7.33	6.89	6.60	6.05	5.75	5.71	5.15
2.3 Sales Taxes	27.15	39.46	47.15	50.93	55.64	58.05	58.05	59.50
2.4 Entertainment Tax	3.64	3.38	3.83	4.00	3.81	3.09	1.98	1.32
2.5 Stamp & Registration Duties	11.72	9.44	8.97	7.58	6.35	6.04	6.52	7.13
2.6 Tax on Passengers and Goods	0.05	2.70	3.91	4.71	4.79	4.20	3.69	3.14
2.7 Electricity Duties	1.41	3.59	4.34	3.81	3.43	3.41	4.36	3.94
2.8 Others	6.12	1.35	0.81	1.17	1.24	1.25	1.05	1.10
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Source: *Indian Public Finance Statistics* (various issues), Government of India, Ministry of Finance.

Table A3.2b

**Statewise Population, SDP and Revenue from
General Sales Tax & Central Sales Tax**

Sl. No.	States	Population SDP ^(a)		General Sales Tax (Rs.crore)			Central Sales Tax (Rs.crore)		
		(Rs. crore)	(Rs. crore)	1988-89	1989-90	1990-91	1988-89	1989-90	1990-91
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
High Income States									
1.	Maharashtra	7.89	55439	1919.31	2203.95	2552.57	467.30	541.32	621.85
2.	Gujarat	4.13	24665	989.84	1259.39	1430.22	304.78	275.18	309.76
3.	Haryana	1.65	11317	234.52	265.64	316.96	136.04	149.54	177.74
4.	Punjab	2.03	17101	360.92	411.87	416.73	112.82	125.31	152.99
	Sub Total	15.70	108522	3504.59	4140.85	4716.48	1020.94	1091.35	1262.34
Middle Income States									
5.	Andhra Pradesh	6.65	30112	1045.56	1145.73	1198.73	61.14	91.70	226.78
6.	Karnataka	4.50	21328	819.51	890.82	1088.32	167.73	190.39	228.60
7.	Kerala	2.91	11499	638.16	702.81	800.77	52.25	65.93	96.67
8.	West Bengal	6.81	31618	768.36	845.16	979.63	190.98	222.48	246.97
9.	Tamil Nadu	5.59	24841	1201.77	1419.04	1787.86	212.59	235.94	278.08
	Sub Total	26.45	119398	4473.36	5003.56	5855.31	684.69	806.44	1077.10
Low Income States									
10.	Bihar	8.64	21789	580.87	469.05	585.24	0.81	174.80	215.16
11.	Madhya Pradesh	6.62	23043	468.65	552.21	600.22	146.25	168.18	198.45
12.	Orissa	3.17	9929	226.60	285.34	336.64	11.74	11.87	17.94
13.	Uttar Pradesh	13.91	48077	993.88	1243.34	1560.39	96.34	94.05	119.98
14.	Rajasthan	4.40	17578	514.52	556.21	616.79	25.74	36.19	37.17
	Sub Total	36.73	120416	2784.52	3106.15	3699.28	280.88	485.09	588.70
Special Category States									
15.	Arunahal Pradesh	0.09	420	1.14	0.31	0.32	0.00	0.00	0.00
16.	Assam	2.24	8492	192.94	168.86	243.49	0.00	62.45	69.05
17.	Himachal Pradesh	0.52	2441	39.55	46.07	55.20	5.31	6.52	6.91
18.	Jammu & Kashmir	0.77	NA	48.45	50.95	46.73	0.00	0.00	0.00
19.	Manipur	0.18	694	9.61	4.47	8.90	0.00	0.00	0.00
20.	Meghalaya	0.18	598	11.55	7.60	8.07	5.99	7.42	9.39
21.	Nagaland	0.12	404	8.68	9.08	13.00	0.00	0.00	0.00
22.	Sikkim	0.04	NA	0.00	2.72	3.08	2.37	0.00	0.00
23.	Tripura	0.28	NA	10.24	11.32	13.34	0.00	0.00	0.00
24.	Goa	0.12	955	38.67	44.51	53.43	3.46	4.27	5.28
25.	Mizoram	0.07	NA	0.09	0.12	0.68	0.00	0.00	0.00
	Sub Total	4.60	14004	360.92	346.01	446.24	17.13	80.66	90.63
Total (25 States)		83.49	362340	11123.39	12596.57	14717.31	2003.64	2463.54	3018.77

Sources: 1. RBI Bulletin, (various issues)
2. Indian Public Finance Statistics, 1992.
3. Census of India, 1991.

Notes : 1. Classification of the States is as per the Ninth Finance Commission Report.
2. @ : Quick Estimates of SDP at Current Prices for the year 1990-91.
NA : not available
SDP : State Domestic Product.

Table A3.3
Commodity-wise Rates of Sales Tax in the States

Commodity	(Per cent)																
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
1. CEREALS AND PULSES																	
1.1 Cereals and Pulses	4FP	4	E	E	4LP	1/4FP	3F	PE	2FP	E	4FP	2FP	4FP	3FP	3.5/4FP	E	
1.2 Paddy	4FP	3	E	E	4LP	1FP	3F	PE	4LP	E	4PT	4FP	4FP	4FP	4FP	E	
1.3 Atta, Maida and Suji	2FP	4	E	E	4LP	4FP	E	E	3FP	E	4FP	4FP	4FP	3FP	4FP	E	
2. OTHER FOOD ARTICLES																	
2.1 Edible oils	4FP	9	1FP	4FP	6LP	8FP	4/3FP	7FP	3FP	1.5FP	4FP	8FP	6FP	3FP	2FP	1MP	
2.2 Vanaspati ghee	6FP	9	1FP	7FP	8FP	8FP	4FP	7FP	6FP	2.75FP	8FP	8FP	6FP	5FP	6FP	8FP	
2.3 Ghee (pure)	6FP	8	E	12FP	8FP	8FP	13FP	7FP	6FP	6FP	12FP	8FP	6FP	5FP	6FP	8MP	
2.4 Potatoes and Onions	E	5	E	E	E	E	E	E	E	E	E	E	E	E	E	E	
2.5 Fresh Fruits	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	
2.6 Meat and Fish in Containers	9FP	8	7FP	E	8FP	E	12FP	E	8FP	2FP	12FP	8FP	12FP	E	8FP	15FP	
2.7 Eggs	E	E	E	E	E	E	E	E	E	E	E	E	2FP	E	E	E	
2.8 Khandsari	E	8	E	E	E	E	4FP	E	E	E	4LP	E	E	3FP	2FP	E	
2.9 Salt (in Containers)	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	
2.10 Gur (Jaggery)	7FP	E	E	E	4FP	6FP	3FP	E	2FP	E	4FP	4FP	6FP	E	8FP	8FP	
2.11 Tea Leaves	6FP	9	2FP	12FP	4FP	7FP	3/8FP	7FP	10FP	6FP	12FP	3FP	10FP	E	8FP	4MP	
2.12 Coffee Powder	6FP	9	2FP	12FP	8LP	8FP	13FP	10FP	10FP	6FP	12FP	3FP	10FP	5FP	8FP	15FP	
2.13 Pepper	5FP	9	7FP	6FP	8LP	5LP	6FP	7FP	8FP	6FP	8FP	8FP	10FP	3FP	4FP	11FP	
2.14 Other Spices	5FP	9	7FP	6FP	8LP	8FP	6FP	7FP	8FP	6FP	12FP	8FP	6	5FP	8FP	8FP	
2.15 Curd, Lassi and Buttermilk	E	E	E/3/6/15LP	E	E	6FP	E	E	E	E	12FP	E	E	E	4/5LP	E	

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Table A3.3 (Contd.)

Commodity	(Per cent)																
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Machya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
2.16 Cooked Food and Sweets	5FP	6	E/3/6/15LP	13/8FP	8FP	6FP	5FP	7FP	3FP	E/2FP	4FP	E	6FP	5FP	5LP	8MP	
2.17 Milk Food and Powder	4FP	8	E/2FP	5FP	8FP	10FP	4FP	7FP	8FP	6FP	12FP	4FP	6FP	12FP	-	8MP	
3. BOOKS AND STATIONERY																	
3.1 Students' Exercise Books																	
	E	6	E	E	E	E	E	E	5FP	E	E	E	E	E	6FP	E	
3.2 Writing and Other Papers																	
	7FP	6	7FP	10FP	8FP	E	4FP	4FP	5FP	6FP	8FP	8FP	6FP	5FP	6/10FP	E	
3.3 Other Stationery																	
	6FP	E/6	7FP	12FP	6LP	E	8FP	4FP	6FP	10FP	12/16LP	8FP	E	8FP	8FP	E	
3.4 Instrument Boxes																	
	6FP	8	E	E	6LP	E	E	E	6FP	4FP	12FP	8FP	E	8FP	E	E	
3.5 Books and Maps																	
	E	8	E	E	E	E	E	E	E/6FP	E	E	8FP	E	E	E	E	
4. DOMESTIC FUEL ITEMS																	
4.1 Firewood																	
	3FP	7	E	E	8LP	8FP	6FP	6FP	3FP	E	E	E	4FP	E	4FP	8MP	
4.2 Coal and Coke																	
	4FP	4	4LP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4LP	10FP	3FP	4FP	4MP	
4.3 Kerosene																	
	4FP	6	E	3.6FP	8	5FP	8FP	3FP	3FP	E	E	8LP	10FP	3FP	8FP	E	
4.4 Kerosene Superior																	
	4FP	6	-	8FP	8	5FP	8FP	3FP	3FP	4FP	-	8FP	10FP	4FP	8FP	E	
4.5 Kerosene Inferior																	
	4FP	6	-	-	8	5FP	8FP	3FP	3FP	4FP	E	8FP	10FP	4FP	8FP	E	
4.6 Cooking Gas																	
	10FP	9	E	17FP	8FP	20FP	6FP	7FP	16FP	10FP	12FP	8F	10FP	12FP	8FP	15FP	
4.7 Charcoal																	
	3FP	E	E	E	4LP	5FP	6FP	7FP	3FP	E	E	4FP	10FP	3FP	8FP	4MP	
4.8 Furance Oil																	
	4FP	8	17F	12FP	8FP	10FP	13FP	7FP	8FP	10FP	12FP	8FP	10FP	12FP	5FP	8FP	
4.9 Candles																	
	6FP	7	7FP	E	8FP	E	E	7FP	12FP	10FP	12LP	8FP	E	8FP	8FP	E	
4.10 Match Boxes																	
	3FP	9	E	E	4FP	5FP	8FP	4FP	3FP	2FP	E	8FP	6FP	5FP	8FP	7FP	
5. TOILET ARTICLES																	
5.1 Tooth Paste/Powder																	
	10FP	8	7FP	15FP	8FP	10FP	15FP	7FP	12FP	8FP	12FP	8LP	12FP	12FP	12FP	8FP	
5.2 Washing Soaps																	
	5FP	8	7FP	7FP	10FP	8FP	10FP	7FP	12FP	6FP	12FP	8LP	12FP	12FP	8FP	8FP	

Contd.

Table A3.3 (Contd.)

Commodity	(Per cent)																
	Andhra Pradesh	Bihar	Goa	Gujarat	Maryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
5.3 Toilet Soaps	8FP	8	7FP	10FP	10FP	8FP	13FP	7FP	12FP	6FP	12FP	8LP	12FP	16FP	12FP	8FP	
5.4 Hair Oils	10FP	8	7FP	16FP	10FP	20FP	15FP	7FP	12FP	4FP	16FP	8LP	12FP	16FP	12FP	8FP	
5.5 Razors and Razor Blades	7FP	8	7FP	15FP	10FP	8FP	8FP	7FP	12FP	8FP	12FP	8LP	6/8FP	16FP	6/8FP	11FP	
5.6 Other Shaving Products	10FP	8	7FP	11FP	10FP	15FP	15FP	7FP	12FP	15FP	16FP	8LP	12FP	16FP	12FP	11FP	
5.7 Cosmetics	10FP	15	12FP	15FP	10FP	20FP	15FP	15FP	16FP	15FP	16FP	12LP	12FP	16FP	12FP	15FP	
5.8 Boot-polish	6FP	8	7FP	14FP	10FP	8FP	15FP	7FP	12FP	6FP	16FP	8LP	10FP	8FP	12FP	11FP	
5.9 Tooth Brushes	10FP	8	7FP	11FP	10FP	10FP	8FP	7FP	12FP	8FP	12FP	8LP	10FP	12FP	8FP	8FP	
6. MEDICINES	8FP	7	3FP	7FP	8FP	8FP	10FP	6FP	6FP	4FP	4FP	8FP	6FP	5FP	6FP	4FP	
7. GARMENTS AND FOOTWEAR																	
7.1 Cotton Hosiery Products	2FP	5	E	1/5FP	4FP	6FP	E	4FP	3FP	2FP	4LP	4LP	4FP	3FP	4FP	E	
7.2 Readymade Garments	2FP	7	1FP	5FP	4FP	6FP	5FP	10FP	3FP	4FP	4LP	2LP	4FP	5FP	4FP	2MP	
7.3 Footwear	8FP	8	7/FP	13FP	8FP	10FP	8/10FP	12FP	10FP	8/12/15FP	12LP	8LP	10FP	8FP	6LP	4/8/11MP	
8. CYCLE AND ACCESSORIES	2FP	8	E/7LP	7FP	8FP	5FP	3FP	7FP	8FP	4FP	4FP	5FP	3FP	8FP	3MP		
9. REFRESHMENT ARTICLES																	
9.1 Bread	6FP	4	E	E	E	E	2FP	E	E	E	E	8FP	E	5FP	5LP	E	
9.2 Cakes and Pastries	9FP	8	E	12FP	8FP	6FP	13FP	7FP	12FP	E	12FP	8FP	10FP	12FP	5LP	8MP	
9.3 Toffees and Chocolates	8FP	8	7FP	14FP	8FP	10FP	13FP	7FP	12FP	8FP	12FP	8FP	10FP	12FP	8FP	15FP	
9.4 Aerated Water	7FP	8	7FP	14FP	8FP	12.5FP	13FP	15FP	12FP	12FP	12FP	12FP	15FP	8FP	8FP	15FP	
9.5 Country Liquor	E	E	7FP	54FP	E	50+12.5DP	50FP	.	E	E	E	E	E	E	E	E	

(Contd.)

Table A3.3 (Contd.)

(Per cent)

Commodity	(Per cent)																
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
1	25FP	25	17FP	12FP	20FP	100FP	50FP	30FP	E	25FP	4LP	12FP	25FP	50FP	26FP	11MP	
9.6 Foreign Liquor	25FP	25	17FP	12FP	20FP	75FP	45+5DP	30FP	E	E	4LP	12FP	E	25FP	26FP	11MP	
9.7 Indian made Foreign Liquor	25FP	E	7LP	18FP	E	8FP	150FP	-	E	15FP	E	E	36FP	8FP	E	E	
9.8 Bhang	10FP	E	7LP	18FP	E	75FP	150FP	-	E	15FP	E	E	36FP	8FP	E	E	
9.9 Ganja	10FP	E	7LP	18FP	E	75FP	150FP	-	E	15FP	E	E	36FP	8FP	E	E	
9.10 Opium	6FP	7	E	14FP	8FP	6FP	8FP	7FP	12FP	4FP	12FP	8FP	10FP	5FP	8FP	8FP	
9.11 Ice	7FP	9	7FP	12FP	8FP	10FP	10FP	7FP	12FP	8FP	12FP	8FP	10FP	12FP	5FP	11FP	
9.12 Biscuits																	
10. CONSUMER DURABLES INCLUDING GOLD AND SILVER																	
10.1 Gold and Silver and their Coins	2FP	2	7LP	1FP	2LP	10FP	2FP	15FP	2FP	2FP	4FP	2FP	1FP	1FP	8FP	1MP	
10.2 Bullion and Spices	2FP	2	7LP	0.5FP	0.5LP	1FP	2FP	15FP	2FP	1FP	4FP	4FP	1FP	1FP	2FP	8MP	
10.3 Articles of Gold and Silver	2FP	4	3LP	1FP	2LP	4FP	2FP	15FP	1FP	1FP	4FP	4FP	2.5FP	3FP	4LP	3/8/1MP	
10.4 Ivory Products	8FP	13	12FP	19FP	8LP	12.5FP	10FP	15FP	6FP	8FP	16FP	8FP	10FP	12FP	8FP	8MP	
10.5 Marble and its Products	10FP	13	10FP	14FP	8LP	12.5FP	15FP	15FP	16FP	10FP	16FP	8FP	15FP	16FP	8FP	20FP	
10.6 Synthetic Gems and their Stones	7FP	10	7LP	12FP	8LP	12.5FP	8FP	15FP	12FP	12FP	16LP	8FP	E	12FP	10FP	11MP	
10.7 Gold and Embroidery Work	-	8	7LP	14FP	2LP	5FP	8FP	15FP	6FP	6FP	16FP	8FP	E	3FP	-	3MP	
10.8 Articles of Stainless Steel	6FP	11	7LP	7FP	3FP	12.5FP	4MP	12FP	12FP	12FP	12FP	12FP	15FP	5FP	8/12FP	8MP	
10.9 Ladies Hand-bags	7FP	10	10FP	14FP	8LP	8FP	13/8FP	12FP	12FP	E	16LP	8FP	10FP	8FP	-	15MP	

(Contd.)

Table A3.3 (Contd.)

Commodity	(Per cent)																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
10.10 All kinds of Leather Goods	7FP	8	12FP	14FP	10LP	10FP	13FP	10FP	12FP	E	12LP	12FP	10FP	8FP	8FP	8FP	15MP
10.11 Suit Cases and Attache Cases	6FP	10	7FP	15FP	8LP	10+10P	15FP	7FP	12FP	E	12LP	8FP	10FP	8FP	8FP	8MP	
10.12 All kinds of Stoves	7FP	8	7/ELP	8FP	8LP	1FP	10FP	7FP	10FP	10FP	12FP	8FP	E/10FP	8FP	8FP	8MP	
10.13 Incandescent Lamps and Lamps	-	9	7LP	11FP	8LP	8FP	10+30P	7FP	12FP	10FP	16FP	8FP	15FP	E	8FP	8FP	
10.14 Domestic Electrical Appliances	10FP	12	10FP	15FP	10FP	12.5FP	12FP	12FP	12FP	10FP	12FP	12FP	15FP	12FP	8FP	11FP	
10.15 Clocks and Time Pieces	10FP	13	10FP	12FP	10FP	8FP	12FP	12FP	12FP	20/10FP	16FP	12FP	12FP	3FP	12FP	11MP	
10.16 Refrigerators and Air-conditioners	10FP	16	6FP	17FP	10FP	12VA	15FP	15FP	16FP	12FP	12/16FP	12FP	12FP	16FP	12FP	20/15FP/MP	
10.17 Wooden Furniture	5FP	12	7LP	7FP	8LP	12.5FP	12FP	10FP	10FP	15FP	16LP	12FP	12FP	8FP	12FP	8MP	
10.18 Steel Safes and Almirahs	10FP	13	10FP	7FP	10LP	12.5FP	15FP	10FP	14FP	15FP	16FP	12FP	10FP	8FP	12FP	15FP	
10.19 Other Steels Furniture	10FP	13	10FP	7FP	10LP	12.5FP	12FP	10FP	14FP	15FP	16FP	12FP	10FP	8FP	12FP	11FP	
10.20 Aluminium Furniture	6FP	10	7LP	7FP	10LP	12.5FP	12FP	10FP	12FP	15FP	16FP	12FP	10FP	8FP	12FP	15FP	
10.21 Wireless Reception Instruments	10FP	10	12FP	4FP	10LP	20FP	15FP	12FP	16FP	15FP	16FP	12FP	12FP	3FP	12FP	11MP	
10.22 Sound Trans-mitting Equipments	10FP	10	12FP	15FP	10LP	20FP	20FP	12LP	16FP	15FP	16FP	12FP	12FP	3FP	12FP	11MP	
10.23 Cinema Equipments	10FP	13	12FP	14FP	10LP	20FP	8FP	12LP	16FP	15FP	16FP	12FP	10FP	8FP	12FP	11MP	

(Contd.)

Table A3.3 (Contd.)

Commodity	(Per cent)																
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
10.24 Motor Cycles and Combinations	4FP	10	3FP	4FP	10FP	4FP	8FP	4FP	10FP	8FP	6FP	10FP	12FP	5FP	10LP	6FP	
10.25 Heavy Motor Vehicles	10FP	12	3FP	4FP	4FP	15FP	10FP	4FP	3FP	8FP	6FP	12FP	6FP	8FP	8LP	6FP	
10.26 Motor Cars	4FP	12	3FP	4FP	10FP	5FP	6FP	4FP	10FP	8FP	6FP	3.5FP	10FP	8FP	3/4LP	6FP	
10.27 Lifts Operated by Power	10FP	8	7LP	12FP	10FP	20FP	18FP	12LP	12FP	15FP	16LP	12FP	10FP	16FP	8FP	15FP	
10.28 Tyres and Tubes	7FP	9	6FP	10FP	4.5FP	8FP	10FP	7FP	12FP	8FP	12FP	9/10/12FP	12FP	5/8FP	10FP	8FP	
10.29 Aluminium Wares	6FP	8	2LP	1FP	3FP	6FP	2/8FP	7FP	12FP	4FP	8/12LP	8FP	12FP	3FP	8FP	8FP	
10.30 Motor Parts	10FP	10	5FP	14FP	10FP	6FP	10FP	10FP	12FP	8FP	12LP	12FP	12FP	5/8FP	10FP	8MP	
10.31 Fur and its Articles	10FP	13	12FP	14FP	10LP	8FP	20FP	15FP	16FP	20FP	16LP	12FP	10FP	8FP	12FP	11MP	
10.32 Tabulating and Calculating Machines	10FP	16	10FP	15FP	10LP	20FP	20FP	12FP	16FP	16FP	16FP	12FP	10FP	3FP	6FP	11MP	
10.33 Binoculars and Telescopes	10FP	15	12FP	14FP	10LP	20FP	13FP	15FP	16FP	12FP	16FP	12FP	10FP	16FP	12FP	15FP	
10.34 Sewing Machines	6FP	8	2FP	5FP	8LP	8FP	6FP	7FP	6FP	6FP	12FP	8FP	10FP	5FP	8FP	8MP	
10.35 Vacuum Flasks	9FP	10	12FP	12FP	10FP	12.5FP	10FP	12FP	16FP	12FP	16FP	12FP	10FP	12FP	12FP	15FP	
10.36 Playing Cards	10FP	13	12FP	14FP	8LP	12.5FP	15FP	12FP	12FP	12FP	12FP	8FP	10FP	8FP	10FP	8MP	
10.37 Crockery and Cutlery	6FP	8	10FP	15FP	10LP	12.5FP	10FP	7FP	14FP	10/12FP	12FP	12FP	12FP	8FP	10FP	15FP	
10.38 Floor and Wall Tiles	4FP	13	6FP	14FP	10LP	12.5FP	13FP	15FP	16FP	10FP	16FP	12FP	10FP	5FP	12FP	15FP	
10.39 Arms and Ammunition	10FP	16	12FP	14FP	10LP	25FP	15FP	15FP	16FP	15FP	16FP	12FP	15FP	16FP	14FP	11MP	
10.40 Fireworks	10FP	7	7FP	12FP	10FP	12.5FP	10FP	10FP	16FP	10FP	16FP	8FP	6FP	8FP	8FP	15FP	
10.41 Cigarette Cases and Lighters	10FP	15	12FP	14FP	10LP	20FP	15FP	12FP	16FP	12FP	16FP	12FP	10FP	16FP	12FP	15FP	

(Contd.)

Table A3.3 (Contd.)

Commodity	(Per cent)																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
10.42 Sheets, Cushions and Pillows	10FP	10	10FP	18FP	10FP	10+5DP	13FP	12FP	16FP	10FP	16FP	8FP	12FP	12FP	12FP	15MP	
10.43 Other Rubber Products	9FP	10	7LP	14FP	8FP	10FP	10FP	7FP	16FP	8FP	12FP	8FP	10FP	8FP	8FP	15MP	
10.44 Pile Carpets	10FP	13	10FP	18FP	10LP	20FP	15FP	15FP	16FP	10FP	16FP	12FP	E	16FP	10FP	15MP	
10.45 Precious Stones	7FP	10	7LP	12FP	8LP	12.5FP	8FP	15FP	16FP	12FP	16FP	12FP	E	12FP	10FP	15MP	
10.46 Dry Fruits	6FP	9	7LP	14FP	8FP	10FP	10FP	10FP	16FP	8FP	12FP	3.5FP	10FP	8FP	8FP	15FP	
10.47 Dry Cell Batteries	9FP	8	7FP	14FP	8LP	12.5FP	13FP	7FP	6FP	12FP	12FP	8FP	8FP	8FP	8FP	8FP	
10.48 Glass Bangles	E	E	E	E	E	EFP	E	7FP	E	E	E	E	E	E	4FP	E	
10.49 Locks and Keys	5FP	7	7LP	14FP	8LP	10FP	10FP	10FP	12FP	10FP	12LP	8FP	10FP	8FP	3FP	8MP	
10.50 Bedding Stuff with Cotton	10FP	7	7LP	14FP	E	8FP	8FP	10FP	12FP	2FP	12LP	8FP	10FP	8FP	8FP	8MP	
10.51 Musical Instrument	6FP	7	7LP	E	8LP	20FP	E/6FP	12FP	12FP	4FP	12LP	8FP	E/10FP	8FP	8FP	8MP	
10.52 Plastic Goods	9FP	8	7LP	10FP	10LP	10FP	6FP	7FP	12FP	10FP	12LP	12FP	10FP	5FP	8FP	8MP	
10.53 Synthetic Mica Products	6FP	13	7LP	14FP	10FP	10+5DP	8FP	12FP	12FP	10FP	16FP	12FP	10FP	8FP	8FP	8MP	
10.54 Air Circulators and Fans	10FP	12	10FP	14FP	10FP	10FP	10+3DP	12FP	12FP	10FP	16FP	8FP	12FP	12FP	8FP	11FP	
11. RAW MATERIALS																	
11.1 Mica	3PT	E	7LP	5FP	-	10+5DP	13PT	7FP	12FP	10FP	16FP	8FP	4FP	8FP	2FP	8MP	
11.2 Manganese	5PT	8	7LP	5FP	-	8FP	13PT	7FP	12FP	10FP	16FP	8FP	10FP	3FP	2FP	8MP	
11.3 Hides and Skins	4FP	4	4LP	4LP	4FP	4LP	4PT	4FP	4FP	E	4PT	2FP	4FP	2FP	4LP	4MP	
11.4 Coal and Coke (Section 14 of CST)	4PT	4	4LP	4FP	4PT	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	3FP	4FP	4MP	
11.5 Oil Seeds (Section 14 of CST)	2FP	4	4LP	4LP	4LP	4FP	4FP	E	4FP	4FP	4PT	4FP	4FP	3FP	4PT	4MP	

(Contd.)

Table A3.3 (Contd.)

Commodity	(Per cent)																
	Andhra Pradesh	Bihar	Goa	Guja- rat	Haryana	Kerala	Karna- taka	Manipur	Madhya Pradesh	Maha- rastra	Orissa	Punjab	Rajas- than	Tamil Nadu	Uttar Pradesh	West Bengal	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
11.6 Jute	4PT	2	4LP	4FP	4LP	4FP	4FP	E	4FP	4FP	4PT	4FP	4FP	3FP	4FP	4FP	
(Section 14 of CST)																	
11.7 Cotton Yarn	4FP	2	E	4FP	2LP	4FP	4FP	E	4FP	2FP	E	2FP	2FP	2/3FP	2FP	E	
(Section 14 of CST)																	
11.8 Cotton Waste	5FP	8	7LP	7FP	4LP	6FP	8FP	E	4FP	2FP	12FP	2FP	4FP	5FP	4FP	8MP	
11.9 Iron and Steel																	
(Section 14 of CST)	4FP	4	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	4FP	
11.10 Sewing Thread and Balls	5FP	2	E	2FP	2LP	5FP	5FP	7FP	3FP	6FP	E	4FP	4FP	4FP	8FP	8MP	
11.11 Cement and its Items	9FP	11/8	10FP	15FP	12FP	12.5FP	15/8FP	7FP	12FP	10FP	12FP	10FP	16/12FP	12FP	10FP	8FP	
11.12 Manure (Organic)	E	E	1FP	E	E	E	E	6FP	12FP	E	12FP	E	E	E	E	3FP	
11.13 Chemical Fertilisers	4.5FP	6	1FP	7FP	E	2.5FP	2FP	-	3FP	4FP	2FP	E	4FP	3FP	5FP	3FP	
11.14 Pesticides	5.5FP	4	7FP	7FP	2LP	2.5FP	3FP	-	3FP	6FP	E	2FP	4FP	3FP	6FP	4FP	
11.15 Fungicide	5.5FP	4	1FP	7FP	2LP	2.5FP	3FP	-	3FP	6FP	E	2FP	4FP	3FP	6FP	4FP	
11.16 Bamboos	5FP	12	7LP	7FP	8LP	8FP	8FP	7FP	12FP	E	12LP	8FP	E	5FP	8FP	8MP	
11.17 Timber	10FP	12	7LP	14FP	8LP	4+4DP	13FP	7FP	18FP	8FP	12FP	8FP	10FP	8FP	12FP	8MP	
11.18 Betel Leaves	E	E	E	E	8LP	8FP	8FP	E	E	2FP	E	E	E	E	E	E	
11.19 Tendu Leaves	6FP	12	12LP	E	E	5FP	8FP	E	18FP	10FP	16FP	E	E	E	10FP	8MP	
11.20 Copper Wire	6FP	8	8LP	14FP	8LP	10FP	10FP	-	12FP	4FP	12LP	8FP	4FP	8FP	4LP	8MP	
11.21 Goat Hair	4FP	8	7LP	E	8LP	8FP	8FP	-	12FP	10FP	12FP	8FP	-	8FP	8FP	8MP	
11.22 Raw Wool, Wool Tops and Yarn	4FP	8	7LP	2FP	2LP	8FP	5PT	-	E	E	12LP	2FP	4FP	3FP	4LP	2FP	
11.23 Woolen Knitting Yarn	E	7	7LP	4FP	8LP	8FP	8FP	4FP	12FP	10FP	12LP	4FP	2.5FP	3FP	4FP	2FP	
11.24 Staple Yarn	5FP	2	E	4FP	2LP	2.5FP	2FP	-	12FP	1FP	12FP	2FP	1.5FP	8FP	2FP	2FP	
11.25 Non-Ferrous Metals	6FP	8	7LP	5FP	8LP	10FP	8FP	-	12FP	4FP	12LP	8FP	4FP	8FP	2FP	8MP	
11.26 Cotton	4FP	4	4LP	4LP	4PT	4FP	4PT	-	4FP	4FP	4LP	4FP	4FP	3FP	4LP	E	

(Contd.)

Table A3.3 (Contd.)

Commodity	(Per cent.)																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
12. FUELS ITEMS																	
12.1 Motor Spirits	18FP	9	17FP	E	6FP	20FP	20FP	7FP	16FP	E	12FP	E	16FP	16FP	E	10FP	
12.2 Lights Diesel Oil	12FP	14	17FP	8FP	8FP	17FP	20FP	7FP	16FP	10FP	16FP	8FP	16FP	16FP	E	12FP	
12.3 High-speed Diesel Oil	12FP	14	17FP	E	8FP	17FP	20FP	7FP	18FP	E	16FP	8FP	10FP	16FP	E	12FP	
12.4 Aviation Spirits	18FP	25	20FP	E	8FP	12.5FP	22FP	10FP	14FP	E	16FP	8FP	10FP	20FP	12FP	9FP	
12.5 Aviation Gasoline	18FP	25	20FP	E	8FP	12.5FP	22FP	10FP	14FP	E	12FP	8FP	10FP	20FP	12FP	9FP	
12.6 Aviation Turbine Fuel	18FP	25	20FP	E	8FP	20FP	22FP	10FP	14FP	E	12FP	E	10FP	20FP	12FP	25/9MP	
12.7 Crude Oil	4FP	4	4FP	4FP	8FP	4FP	4FP	4FP	4FP	4FP	4FP	8FP	4FP	3FP	4LP	8MP	
12.8 Petrol	18FP	9	17FP	20FP	8FP	20FP	22FP	10FP	18FP	E	16FP	7FP	18FP	20FP	E	10FP	
13. LUBRICANTS AND OTHER AIDS TO PRODUCTION																	
13.1 Dyes, Paints and Lacquers	9FP	12	7FP	15FP	4FP	12.5FP	12FP	7FP	16FP	15FP	16FP	8FP	15FP	5/12FP	12FP	8/11MP	
13.2 Lubricants	10FP	9	7FP	14FP	8FP	15FP	15FP	10FP	12FP	8FP	16FP	8FP	10FP	12FP	8FP	11FP	
13.3 Caustic Soda and Soda Ash	5FP	7	7LP	8FP	8LP	10FP	6/8FP	7FP	12FP	4FP	8FP	8FP	10FP	8FP	6FP	8MP	
13.4 Potash and Explosives	5FP	8	12FP	14FP	10FP	10FP	6/8FP	15FP	16FP	10FP	16FP	8FP	12FP	8FP	8FP	8MP	
13.5 Other Chemicals	5FP	8	7LP	6FP	8LP	10FP	4FP	7FP	12FP	4FP	12FP	8FP	10FP	8FP	8FP	8MP	
13.6 Starches	6FP	8	7LP	5FP	8LP	4FP	8FP	7FP	12FP	4FP	12LP	8FP	10FP	5FP	8FP	E	
14. MACHINERY OF ALL KINDS																	
	6 FP	8	7LP	7FP	8LP	10FP	13FP	7FP	12FP	10FP	16LP	8FP	10FP	8FP	5FP	8MP	
15. PACKING MATERIALS																	
15.1 Empty Tins and Empty Barrels	5FP	8	7LP	6FP	-	4FP	4FP	7FP	4FP	10FP	12LP	8FP	4FP	8FP	4/8FP	8MP	
15.2 Wooden Boxes	6FP	8	7LP	6FP	-	4FP	4FP	7FP	4FP	10FP	12LP	8FP	4FP	8FP	6FP	8MP	

(Contd.)

Table A3.3 (Contd.)

Commodity	(Per cent)																
	Andhra Pradesh	Bihar	Goa	Gujarat	Haryana	Kerala	Karnataka	Manipur	Madhya Pradesh	Maharashtra	Orissa	Punjab	Rajasthan	Tamil Nadu	Uttar Pradesh	West Bengal	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
15.3 Empty Bottles and Corks	6FP	8	7LP	6FP	-	4FP	4FP	7FP	4FP	10FP	12LP	8FP	4FP	12FP	8FP	8MP	
15.4 Polythene and Alkaline	6FP	7	7LP	6FP	-	4FP	4FP	7FP	4FP	10FP	12LP	8FP	4FP	3FP	8FP	8MP	
15.5 Bitumen as Packing Materials	5FP	8	7LP	14FP	4FP	4FP	8FP	7FP	4FP	8FP	12LP	8FP	4FP	8FP	8FP	8MP	
15.6 Cartons	7FP	9	7LP	6FP	-	4FP	4FP	7FP	4FP	10FP	12FP	8FP	4FP	5FP	8FP	8MP	
16. GENERAL RATE	6	8	7	14	8	8	8	7	8	10	12	8	10	8	8	8	

Note: - Indicates non-availability of data.

Abbreviations: FP = First Point
 LP = Last Point
 MP = Multi Point
 PT = Purchase Tax
 DP = Double Point
 VAT = Value Added

Table A3.4
Value-Added Taxes: Survey and Basic
Characteristics, January 1992

Area and Country (62)	Year of Introduction	Scope		Standard	Rates (Per cent) ^{3,4}		Excise System		
		Coverage ¹	Tax Base ²		Lower ⁵	Higher	Nature ^{6,7}	Luxury products ⁸	
NAFTA(2)									
Canada	1991	R	G+S	7	0	-	Limited	-	
Mexico	1980	R	G+S	10	0;6	-	Limited	-*	
European Community									
Belgium	1971	R	G+S	19	6;17	25;33	Limited	-	
Denmark	1967	R	G+S	22	-*	-	Intermediate*	-	
France	1968	R	G+S	18.6	5.5*	22	Limited*	-	
Germany	1968	R	G+S	14	7	-	Limited	-	
Greece	1987	R	G+S	18	8*	36	Limited	-	
Ireland	1972	R	G+S	21	0;10;12.5*	-	Limited	-	
Italy	1973	R	G+S	19	4;9*	38	Intermediate	-	
Luxembourg	1970	R	G+S	12	3;6	-	Limited	-	
Netherlands	1969	R	G+S	18.5	6	-	Limited	-	
Portugal	1986	R	G+S	17	0;8	30	Limited	-	
Spain	1986	R	G+S	12	6	33	Limited	-	
United Kingdom	1973	R	G+S	17.5	0	-	Limited	-	
Other European Countries (7)									
Austria	1973	R	G+S	20	10*	32	Limited	-	
Cyprus	1992	R	G+S	5	0	-	Limited	-	
Finland	1976	R	G+S	21.2	-	-	Limited*	-	
Hungary	1988	R	G+S	25	0;15	-	Intermediate	CT*	
Iceland	1990	R	G+S	24.5	-	-	Limited	-	
Norway	1970	R	G+S ¹⁰	20	-*	-	Limited*	-	
Sweden	1969	R	G+S	25	-*	-	Limited	-	
South America (8)									
Argentina	1975	R	G+ST ¹²	16	X	-	Extended	CT*	
Bolivia ¹³	1987	R	G+S	11	-	-	Intermediate	CT*	
Brazil (States)	1967	R	G+CG ¹⁴	20.5	15	-	Extended ¹⁶	CT*	
Chile	1975	R	G+S	18	-	-	Intermediate	-	
Colombia	1974	R	C+ST+CG	12	X*	35*	Limited	-	
Ecuador	1970	R	G+ST	10	X	-	Limited	-	
Peru ¹⁷	1981	R	G+ST ¹⁸	14	X	-	Extended	CT*	
Uruguay	1973	R	G+ST	22	X;12	-	Limited	-	
Central America and Caribbean (9)									
Costa Rica	1975	R	G+ST ¹²	13	0	-	Extended	CT*	
Dominican Rep.	1983	R	G+ST+CG	6	X	-	Extended	CT	
Grenada	1986	R	G+S	20	0;8* ²⁰	-	Limited	-	
Guatemala	1983	R	G+S ²¹	7	0	-	Extended	CT	
Haiti	1982	R	G+S+CG	10	X	-	Limited	-	
Honduras	1976	R	G+ST+CG	7	X	-*	Intermediate	CT	
Nicaragua ²²	1975	R	G+ST ²³	10	X*	15*	Limited	-	
Panama	1977	R	G+S	5	X	-	Limited	-	
Trinidad and Tobago	1990	R	G+S	15	0	-	Intermediate	-	
Asia (9)									
Bangladesh	1991	M	G+ST	15	X	-	Extended	-	
Indonesia	1985	W	G+S ¹	10	X	-	Intermediate	CT	
Israel	1976	R	G+S	18	-*	-	Extended	CT	
Japan	1989	R	G+S	5	-	-	Limited	-	

Contd.

Table A3.4 (Contd.)

Area and Country (62)	Year of Introduction	Scope		Standard	Rates (Per cent) ^{3,4}		Excise System	
		Cove- rage ¹	Tax Base ²		Lower ⁵	Higher	Nature ^{6,7}	Luxury products ⁸
Korea	1977	R	G+S	10	X	-	Intermediate	CT
New Zealand	1986	R	G+S	12.5	-	-	Limited	-
Pakistan	1990	M	G+ST+CG	12.5	X;10	30	Extended	-
Philippines	1988	R	G+S	10	X	-	Intermediate	-
Taiwan	1986	R	G+S	5	X	-	Intermediate	CT
Turkey	1985	R	G+S	12	8	20	Limited	-
Africa (14)								
Algeria	1960	M	G+CG ²⁴	25	7.5;11.1	42.9;66.7*	Limited	-
Cote d'Ivoire	1960	M	G+CG ²⁵	25	11.1*	35.1	Limited	-
Egypt	1991	M	G+ST+CG	10	X;5	20,30	Limited	-
Ethiopia ²⁶	1990	M	G+ST+CG	12	X*	- ²⁷	Limited	-
Kenya	1990	M	G+ST	18	X	35,50,100	Limited	-
Madagascar	1969	R	G+S	15	X	-	Extended	CT
Malawi	1989	M	G+ST	35	X;5	55,85	Limited	-
Mauritius	1983	W	G	5	X	-	Limited	-
Morocco	1986	W	G+S	19	X;7;12;14*	30	Limited	-
Niger	1986	R	G+S	17	X;10	25	Limited	-
Senegal	1990	W	G+S	20	7	30*	Limited	-
Togo ²⁸	1984	R	G+S	14	3 ²⁹	-	Limited	-
Tunesia	1988	R	G+S	17	X;6	29	Limited	-
South Africa	1991	R	G+S	10	0	-	Limited	-

Source: Compilation by Prof. Sijbren Cnossen (Erasmus University, Rotterdam).

Notes:

- The letters have the following meaning:
R = Value-added tax extending through the retail stage
W = Value-added tax extending through the wholesale stage
M = Value-added tax extending through the manufacturing stage
- The letters denote the following:
G = Goods
S = Services
ST = Services taxed selectively
CG = Capital goods
- Rates are expressed as a percentage of the tax-exclusive value of taxable commodities which is the practice in most countries. Algeria, Bolivia, Brazil, Cote d'Ivoire and Finland have tax-inclusive rates. Tax-inclusive rates (t) can be converted into tax-exclusive rates (t_e) by dividing them by (1-t).
- An asterisk (*) denotes special lower or higher rates, often technical in nature, which apply to only one or two commodities.
- The letter "X" means that essential products are exempted rather than zero rated.
- Three types of excise systems are distinguished: Limited, intermediate and extended excise systems. *Limited* excise systems comprise at least the traditional excise goods: tobacco products, alcoholic beverages and petroleum products, as well as various forms of road use and entertainment. Some food products such as sugar, confectionery and salt, various beverages such as coffee, tea and cocoa, as well as some services such as insurance may also be included in the base. In addition to the items covered under a limited system, an *intermediate* excise system covers a large number of luxury products such as cosmetics, furs, precious stones, audio-visual equipment and household appliances. Obviously, the taxes on these products serve the same function as a higher VAT-rate. An *extended* excise system would include in its base the commodities covered by a limited system and an intermediate system, but also a large number of producer goods.
- An asterisk (*) means that a large number of low-rate, special-purpose excises are imposed to earmark their revenues or to achieve various regulatory objectives, e.g. pollution abatement. These levies are left out of consideration in defining the nature of the excise system.

Contd.

Table A3.4 (Contd.)

8. CT denotes that a consumption tax is imposed separate from the (traditional) excises. CT* means that the consumption tax, usually levied at the manufacturing level, has a tax credit feature akin to VAT.
9. In Finland, the coverage of services is confined to telecommunications and waiting services in hotels and restaurants. The credit for tax on fixed assets with an economic life of more than 3 years is limited.
10. Norway levies a separate tax on investment goods at a varying rate which is used to influence the business cycle. The current rate is 7 per cent.
11. In Argentina, the provinces and the federal district levy gross receipts taxes at rates ranging from 1-10 percent depending on the jurisdiction and the nature of the taxable transaction.
12. In Argentina, the inclusion of services has been agreed upon, but awaits further implementing measures.
13. Bolivia also has a 2 percent gross receipts tax.
14. Under the Brazilian constitution, the right to tax services is reserved to municipalities which tax nearly all services except intermunicipal transportation and communication (reserved to the federal government) and banking. The taxes on services are turnover type levies without a credit for tax levied in previous stages.
15. In Brazil, lower rates of 7.5 per cent and 14.9 per cent are imposed on interstate sales between registered taxpayers, while sales at retail across state borders are taxed at a rate of at most 20.5 per cent.
16. The Federal Government in Brazil levies a highly rate-differentiated, tax credit type industrial products tax. Unlike the VAT at the state level, the tax credit is available for a wide range of capital goods. A zero rate applies to almost 4,000 items including chemicals, medicines, paper, textiles, and common metals. The rates are highly product-specific.
17. Peru also levies a 2 per cent gross receipts tax for municipal development purposes which is added (without tax credit) to the VAT.
18. In Peru, the tax credit on capital goods purchases is prorated over 4 years.
19. Grenada also levies a 2 per cent gross receipts tax.
20. Grenada applies the 8 per cent rate also to locally manufactured goods.
21. In Guatemala, the credit for tax on capital goods must be taken in 5 annual instalments.
22. Nicaragua also has a 2 per cent gross receipts tax levied by municipalities and social welfare boards.
23. In Nicaragua, the Minister of Finance can fully or partially disallow the tax credit attached to the acquisition of capital goods or fixed assets, or prescribe that the credit should be taken in annual instalments.
24. Algeria has a separate turnover type tax on services levied at differentiated rates. Construction is subject to VAT.
25. In Cote d'Ivoire, the VAT base is confined to goods, but businesses rendering services may elect to become taxable. Also, the country has a separate turnover type tax on services levied at differentiated rates. However, building contractors are subject to VAT.
26. Ethiopia also levies a 7 per cent production tax, as well as a 1 per cent turnover tax.
27. Ethiopia taxes imports at 24 per cent under its VAT.
28. Togo also levies a turnover type business tax at rates ranging from 0.5-3.0 per cent.
29. Togo has a lower rate of 3 per cent under its VAT which applies to all first sales which have not been subject to the 14 per cent rate. This contrasts with the usual situation in which the lower rate is reserved for essential commodities.