

Annexure 5

**List of the Articles Exempt from Octroi
in Greater Mumbai Corporation**

Under the provisions of section 192(6) of the *Bombay Municipal Corporation Act, 1888*, the items given in schedule H-1 are exempt of octroi. Schedule H-1 includes the following items:

1. Books and periodicals including almanacs, *panchangs* and timetables for passenger transport services, catalogues, all publications meant for publicity, goods, services and articles for commercial purposes, postcards, account books, diaries, calendars, office files and documents, answer books (blank or used), tags, wedding cards, greeting cards, invitation cards, picture-post cards, cards for special occasions, visiting cards, photo albums, stamp albums made of paper, playing cards and newspapers.
2. Poultry eggs and flesh of poultry.
3. Cattle-feed including fodder, concentrates meant exclusively for cattle, cotton seeds, oil cake, feed supplements and *mahua* flowers.
4. Chillies, turmeric, *dhania*, *methi* or *suva*, whole or powdered, tamarind seeds whole or separated.
5. Coconut in shell, separated kernel of coconut and copra.
6. Bidi leaves.
7. Electricity.
8. Fertilizers and manures including chemical manures.
9. Firewood, bamboo and articles made of bamboo except toys.
10. Fish, fresh and dry, and fish oils.
11. Fresh flowers, fresh vegetables, potatoes, sweet potatoes, elephants foot (yam), ginger, onions, garlic, fresh fruits and betelnut.
12. Life saving drugs.
13. *Pan*, *tambul*, *vida* or *patti*, prepared from betel leaves.
14. Plantain leaves, palas leaves, patraval, dron.
15. Salt.

16. Silk worm eggs and silk worm cocoons.
17. Slates, chalk-sticks and crayons, exercise and drawing books, lead pencils, orreries and their parts, fountain pens, ball pens, stylograph pens, propelling pencils and refills.
18. Sugar cane.
19. Water-mineral, medicinal, distilled or demineralised waters, water for injection, and plain *acqua* excluding aerated water.
20. Oil seeds of edible oils and edible oils.
21. Flower seeds, fruit seeds, vegetable seeds, seeds of lucerne and other fodder grass, seeds of the *sanna*, hemp, bulbcorns, rhizomes, suckers and tubers (including edible tubers), bud grafts, cuttings, grafts, layers, seedlings and plants.
22. Poultry feed and concentrates exclusively meant for poultry or other birds.
23. Safety matches (excluding matches ordinarily used as fire works).
24. Medicines excluding tooth powder or tooth paste, cosmetics, toilet requisites and soaps, whether used as medicine or otherwise, blood and herbal drugs.
25. Sports goods, gymnasium goods, marbles, pebbles and musical instruments.
26. Insecticides excluding oils used as insecticides, pesticides, fungicides and weedicides.
27. Aeroplanes of all kinds including helicopters and components, parts and accessories of any of them.
28. Arms including rifles, revolvers, pistols, airguns, air pistols, air rifles and ammunition thereof and components, parts and accessories thereof.
29. Ice and dry ice.
30. *Ganja, bhang, charas* and opium.
31. Mica, graphite and activated earth.
32. Fowls of all sorts, ducks and birds.
33. Human hair and animal hair.
34. Mercury.
35. All animals, wild beasts, domestic pets except those to which entries 11, 12 and 13 of Schedule H apply.
36. Animal bones, horns and hooves.

37. Currency notes and coins.
38. Bee wax, baby berry wax and wax excluding petroleum wax.
39. Brooms.
40. Vitamins.
41. Whole milk, toned milk, and skimmed milk powder.
42. Kerosene.
43. Red earth.