

**Rates of tax applicable to goods liable to tax under the provisions of  
the KTEG Act, 1979**

<b>SL.NO</b>	<b>COMMODITY</b>	<b>Rate of tax</b>
(1)	(2)	(3)
(1)	(i) Crude oil	1%
	(ii) Petrol	5%
	(iii) Diesel	5%
	(iv) Super Light Diesel Oil	5%
	(v) Furnace oil	5%
	(vi) Naphtha other than for use in manufacture of fertilizers	5%
	(vii) Low Sulphur Heavy Stock	5%
	(viii) Rectified Spirit, Neutral Spirit, Ethyl Alcohol	4%
	(ix) petroleum products: that is to say:  <ul style="list-style-type: none"> <li>a. Lubricating oil,</li> <li>b. Transformer oil,</li> <li>c. Brake fluid or Clutch fluid,</li> <li>d. Bitumen (asphalt),</li> <li>e. Tar and others</li> </ul> Excluding Liquefied Petroleum Gas (LPG), Aviation Fuel and Kerosene	5%
(2)	Sugar other than levy sugar , confectionary and the like	1%
(3)	Textiles	1%
(4)	(i) Tobacco products of all descriptions including cigarettes, cigars, churuts, zarda, quimam, etc., but excluding Snuff	2%
	(ii) Gutkha	2%
(5)	Machinery (all kinds) and parts and accessories thereof but excluding agricultural machinery	2%
(6)	Films (all kinds) including x-ray films and Photographic paper	5%
(7)	Lifts, elevators and escalators (whether operated by electricity or hydraulic power) and parts and accessories thereof	5%
(8)	Raw Materials and inputs, which are used in the manufacture of Tobacco Products and Liquor excluding Beedi leaves	1%

(9)	Motor vehicles and Chassis	13.5%
(10)	Tractors and power Tillers and Trailers	5%
(11)	Earthmovers adapted for use on Road	5%