

**VAT RATE Schedules (Updated till July 2010)**

SL	Description of Goods [Schedule-I : Rate of Tax - 0%, exempted goods]
1	2
1.	Agricultural implements manually operated or animal driven.
2.	Aids and implements used by handicapped persons.
3.	Aquatic feed, poultry feed and cattle feed including grass, hay, straw, husk of pulses, de-oiled cake, wheat bran and supplements, concentrates and additives of such feed.
4.	Bangles made of any kind of materials except those made of gold, silver and platinum.
5.	Betel leaves.
6.	Books, periodicals and journals excluding those specified elsewhere in this schedule or any other schedule but including Braille books, Maps, Charts and Globes.
7.	Bread except pizza bread containing any type of fruit or vegetable.
8.	Bullock cart.
9.	Chakla and belan, dal-stirrer.
10.	Charkha, Ambar Charkha; handlooms and handloom fabrics and Gandhi Topi.
11.	Charcoal.
12.	Coarse grains that is to say all grains other than paddy, rice and wheat.
13.	Coconut fiber.
14.	Conch Shell and conch shell products.
15.	Condoms and contraceptives.
16.	Cotton and silk yarn in hank and cone. (S.O. No. 132, dated 29-06-2010)
17.	Curd, Lussi, butter milk and separated milk.
18.	Duty Entitlement Pass Book (D.E.P.B.)
19.	Earthen pot but not including ceramic pot.
20.	Electrical energy.
21.	Firewood excluding casurina and eucalyptus timber.
22.	Fishnet, fishnet fabrics and seeds of fish, prawn and shrimp.
23.	Fresh milk and pasteurized milk.
24.	Fresh plants, saplings and fresh flowers.
25.	Fresh vegetables, including potato and onion, and fresh fruits.
26.	Fresh garlic and ginger.
27.	Gur, Jaggary and Rub gur.
28.	Sale of goods, other than kerosene oil, by public distribution system (PDS) shops.
29.	Khadi readymade garments and khadi made-ups.
30.	Handicrafts and household articles including utensils made of brass and bell metal. ( S.O. No. 106, dated 28-05-2010)
31.	Hosiery Yarn.
32.	Human blood and blood plasma.

33.	Idols, toy and doll made of clay.
34.	Indigenous handmade musical instruments.
35.	Indigenous handmade unbranded nuggets, commonly known as bori.
36.	Branded or Non-branded indigenous handmade soap. ( S.O. No. 65, dated 03.07.2008)
37.	Kite.
38.	Kumkum, bindi, alta and sindur.
39.	Lac and shellac.
40.	Mat; locally known as chatai other than that made of plastic in any form.
41.	Meat, fish, prawn, and other aquatic products when not cured, or frozen; and dry fish commonly known as sutki mach eggs and livestock and animal hair.
42.	National flag.
43.	Newspaper.
44.	Puffed rice, commonly known as murhi; flattened or beaten rice (poha), commonly known as chura; parched rice, commonly known as khoi; murmura; lai; mukundana; lakhtho; tilkut; anarsa; litti and chokha.
45.	Papad commonly known as 'papar'.
46.	Non-judicial stamp paper sold by Government Treasures; postal items like envelope, postcard etc. sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form but does not include first day cover, folder.
47.	Rakhi.
48.	Raw Jute.
49.	Raw wool.
50.	Sabai grass and articles made thereof.
51.	Sago and Tapioca globules.
52.	Salt.
53.	Salted cooked food made wholly or principally of flour, atta, suji or beson that is to say singara, nimki, kachuri, khasta kachauri, luchi, radhaballavi and dalpuri.
54.	Semen including frozen semen.
55.	Silkworm laying cocoon and raw silk.
56.	Slate and slate pencils.
57.	Sugar manufactured or made in India, misri and batasa. (and sugar imported from outside India upto 31 <sup>st</sup> December 2010).
58.	Seeds of all varieties other than those specified elsewhere in this schedule or in any other Schedule.
59.	Sweetmeat other than Cake and Pastry but including curd and khoa.
60.	Tender green coconut commonly known as daab.
61.	(i) Textile fabrics made wholly or partly of cotton, rayon, flax, artificial silk or wool manufactured or made in India, other than those specified elsewhere in any other schedule. (ii) Cotton textile fabrics, coated, covered, impregnated or laminated with plastics when such fabrics are manufactured or made in India, mosquito net fabrics and mosquito net commonly known as moshari.

62.	Biri and unmanufactured Tobacco used in manufacturing of Biri (S.O. No. 59, dated 27.06.2008)
63.	Toddy, Neera and Arak.
64.	Unprocessed green leaves of tea.
65.	Tile frame and brick frame.
66.	Water other than— (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container.
67.	Sacred thread, commonly known as yagyopawit.
68.	Clay lamps.
69.	Sattu.
70.	Sale or Purchase by the Canteen Store Department or the Regimental Unit run Canteen attached to the Military units and Border Security Force in the State of Bihar and are required for bonafide use of the members of the Defence Forces of India and are also certified by an officer not below the rank of Commanding Officer subject to the condition that goods sold by Canteen Stores Department are not resold. (S.O. No. 199, dated 01.12.2006)
71.	Incense sticks commonly known as Agarbati, Dhupkathi, Dhupbati and haven Samagri including sombrani and lohkhana. (S.O. No. 105, dated 14.08.2006)
72.	Textile products which include Blanket, Towel, Bed-sheet, Handkerchief, Sari-falls, Pillow-cover, Table cloth and Rajai-pallas. (S.O. No. 28, dated 30.03.2007, w.e.f 01.04.2007)
73.	Organic Manure (S.O. No. 28, dated 30.03.2007, w.e.f 01.04.2007)
74.	Incentive Bonus for paddy procurement during Kharif Marketing Season (K.M.S.) 2006-2007 for the period 01 <sup>st</sup> October 2006 to 31 <sup>st</sup> March 2007. (S.O. No. 195, dated 21.11.2006)
74.	(a) Incentive Bonus for Wheat procurement during Rabi Marketing Season (RMS) 2007-2008 for the period 15 <sup>th</sup> April 2007 to 15 <sup>th</sup> July 2007. (S.O. No. 39, dated 07.06.2006)
74.	(b) Incentive bonus for procurement of paddy, Levy Raw & Boiled Rice for Kharif Marketing Season (KMS) for the period 1 <sup>st</sup> November 2007 to 31 <sup>st</sup> August 2008 of the year 2007-08.
75.	Plates and Cups made of leaves. (S.O. No. 65, dated 03.07.2008)
76.	Goods to be purchased or sold for the use of members of the Central Para Military Forces by Central Master Canteen situated in the State sponsored by Ministry of Home, Govt. of India subject to the condition that an officer not below the rank of Commanding Officer certifies that sale/purchase has been done for the use of members of the Central Forces and resale of the sold goods shall not be done. (S.O. No. 325, dated 05.12.2008)
77.	75 thousand tons of rice and 50 thousand tons of wheat allotted by the Central Government for free distribution among victims of devastating flood of August, 2008 of the State. (S.O. No. 342, dated 19.12.2008)
78.	Incentive bonus for procurement of paddy for Kharif Marketing Season (KMS) for the period 24 <sup>th</sup> October 2008 to 31 <sup>st</sup> May 2009 of the year 2008-09. (S.O. No. 82, dated 15.05.2009)
79.	Receipt of 16,600 Quintal rice form Government of India free of cost for 415 Rural Foodgrain Banks established in 13 (thirteen) districts of the state.
80.	Incentive bonus for procurement of paddy for Kharif Marketing Season (KMS) for the period of the year 2009-10 till 30 <sup>th</sup> April 2010.
81.	Mentha Oil. (Added by S.O. No. 145, dated 28.07.2010)

<b>SL</b>	<b>Description of Goods [Schedule-II : Rate of Tax - 1%]</b>
1.	Gold, Silver and other precious metals.
2.	Articles of gold, silver and precious metals including jewellery made of gold, silver and precious metals.
3.	Precious stones.
4.	Paddy, Rice, Wheat, Pulses, Flour, Atta, Maida, Suji and Besan. (S.O. No. 30, dated 01.04.2006)
5.	L.P.G. (S.O. No. 55, dated 14.06.2008)
6.	Kurthi / Matar / Rajma (S.O. No. 155, dated 30.07.2009)
7.	Barley (Coarse grain), excluding 'Barley' mentioned at serial no. 16 of schedule III. (Added by S.O. No. 145, dated 28.07.2010)
<b>SL</b>	<b>Description of Goods [Schedule-III : Rate of Tax - 4%]</b>
1.	Agricultural implements not operated manually or not driven by animal and spare parts, accessories and components thereof.
2.	Aluminium in all its forms, namely, aluminium ingots, slabs, bars, rods, wires, coils, sheets, plates, circles, sections, channels, angles, joists, extrusions, including aluminium scraps and aluminium foils.
3.	All equipments for communications such as, Private Branch Exchange (P.B.X) and Electronic Private Automatic Branch Exchange (E.P.A.B.X) and spare parts, components and accessories thereof.
4.	All intangible goods like copyright, patent, and replenishment (REP) license other than those specified elsewhere in this schedule or any other schedule.
5.	All kinds of bricks including brickbats, jhama, fly ash bricks, refractory bricks and asphaltic roofing earthen tiles, and refractory monolithic and fly ash.
6.	All types of toys except those specified elsewhere in this schedule or any other schedule and excluding electronic toys.
7.	All types of yarn including jute yarn and jute twine and sewing thread but excluding cotton and silk yarn in hank and cone. ( S.O. No. 132, dated 29.06.2010)
8.	All utensils, including pressure cookers and pans excluding utensils made of precious metals and brass and bell metals. ( S.O. No. 106, dated 28-05-2010)
9.	Aluminium conductor steel reinforced (ACSR), all aluminium conductor(AAC) and all aluminium alloy conductor (AAAC).
10.	Areca nut powder and betel nut.
11.	Articles made of rolled-gold and imitation gold and all types of imitation jewellery.
12.	Asphalt felt, roofing felt, water-proof felt, polymeric felt and plastic felt.
13.	Bamboo including split bamboo and cut bamboo.
14.	Bagasse.
15.	Basic chromium sulphate, sodium bi-carbonate and Bleach liquid.
16.	Barley excluding Barley (coarse grain) (S.O. No. 145, dated 28.07.2010)
17.	Battery lead, lead ash and separator for storage battery.
18.	Bearing including plummer blocks, housing for bearing, locate rings and covers, adopter withdrawal sleeves, lock nut, lock washers, clamps and rolling elements.
19.	Beedi leaves.
20.	Beltings of all varieties and descriptions.
21.	Bicycles, tricycles and cycle rickshaws, and spare parts, accessories and components including tyres and tubes thereof.
22.	Biomass briquettes.
23.	Bio-fertilisers and micronutrients, plant growth promoters and regulators.
24.	Bitumen.

25.	Boiler, furnace and parts thereof.
26.	Bone meal.
27.	Household goods such as Jugs, Mugs and Buckets made of iron and steel, aluminium, plastic or other materials, except those made of precious metals.
28.	Bulk Drugs.
29.	Candles.
30.	Cast iron Castings other than those specified elsewhere in this schedule or in any other schedule.
31.	Castor oil.
32.	Caustic soda, caustic potash and soda ash.
33.	Motor, operated electrically or otherwise and centrifugal and monobloc and submersible pumps and spare parts, components and accessories thereof.
34.	Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, germicides, fungicides and herbicides, other than bleaching powder.
35.	Clay including fireclay, fine china clay and ball clay.
36.	Coal tar.
37.	Coffee beans, cocoa pod, and chicory.
38.	Coir and coir products excluding coir mattresses.
39.	Chanachur, bhujia, dalmoot, fried potato chips and salted peanuts. ( S.O. No. 77, dated 13.09.2007)
40.	Cervical spinal collar, brace and or those, hand splint, fracture brace and colostomy including face plate and wafer, dialysis bag, urobag, water seal drainage bag.
41.	Cotton and cotton waste.
42.	Combs.
43.	Cups and glasses of paper and plastic.
44.	Crucibles.
45.	Drugs and medicines, whether patent or proprietary, including vaccines, disposable hypodermic syringes, hypodermic needles, catguts, sutures, surgical dressings, medicated ointments produced under the license issued under the Drugs and Cosmetics Act, 1940 but excluding any cosmetics, perfumery, toiletry and hair oil, whether or not such cosmetics, perfumery, toiletry and hair oil is manufactured under any Drug License and whether or not such cosmetics, perfumery, toiletry and hair oil contains any medicinal properties.
46.	Medical diagnostic kits.
47.	Edible oils other than coconut oil and oil cake.
48.	Electrodes, electrical insulators.
49.	Embroidery or zari articles, that is to say, - (i) imi; (ii) zari; (iii) kasab; (iv) saima; (v) dabka; (vi) chumki; (vii) gota; (viii) sitara; (ix) naqsi; (x) kora; (xi) glass bead; (xii) badla; (xiii) glzal, (xiv) embroidery machines, (xv) embroidery needles.
50.	Exercise book, drawing book, graph book, account book and laboratory note book.
51.	Fibres of all types and fibre waste.
52.	Feeding bottles and nipples.
53.	Fried grams and roasted grams.
54.	Glass chimney other than chimney for use in gas light and petromax light.
55.	Goods as specified in Section 14 of the Central Sales Tax Act, 1956 excluding L.P.G. (S.O. No. 55, dated 14.06.2008)
56.	Gypsum of all forms and descriptions but which does not include Gypsum board and Plaster of

	Paris.
57.	Hand pump parts and fittings.
58.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.
59.	Hollow polyester fibre.
60.	Honey.
61.	Hose pipes of all varieties and descriptions including their end fittings.
62.	Hosiery goods of all varieties and descriptions.
63.	Hurricane lantern, kerosene lamp, petromax and accessories and components thereof and gas mantles.
64.	Husk of cereals, and bran of cereals other than wheat bran.
65.	Ice.
66.	Deleted by S.O. No. 105, dated 14.08.2006
67.	Industrial cables (High voltage cables for voltage exceeding 1000 volt, XLPE Cables, PVC cables, jelly filled cables, optical fibres).
68.	IT products as specified in Part-II of this Schedule (please see <a href="#">Annexure-I</a> ).
69.	Jute batching oil.
70.	Knitting wool.
71.	Kattha
72.	Khandsari.
73.	Leaf plates and cups.
74.	Lignite.
75.	Lime, limestone, clinker and dolomite.
76.	Linear alkyl benzene (LAB), Sulphonate Acid, Alfa olefin sulphonate.
77.	Maize starch, glucose, maize gluten, maize germ and oil.
78.	Mixed PVC stabilizer.
79.	Industrial inputs and packing materials as specified in Part-III of this Schedule (please see <a href="#">Annexure-II</a> ).
80.	Medical equipments, devices and implants.
81.	Napa Slabs and Shahabad stones.
82.	Newars.
83.	Non-ferrous metals and alloys of ferrous and non-ferrous metals, ferrous and non-ferrous metal castings.
84.	Nuts, bolts, screws, fasteners and nails.
85.	Ores and minerals other than those specified elsewhere in this Schedule.
86.	Organic manure.
87.	Paper, coated paper, carbon paper, paperboard, paper used for computer printing and newsprint.
88.	Paraffin wax of all grade standards other than food grade standard including standard wax and slack wax.
89.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes, and fittings thereof.
90.	Pizza-bread, bun or bread containing any type of fruit or vegetable.
91.	Plant and machineries of all descriptions.
92.	Chappal and Sandle made exclusively of plastic; Hawai chappals and parts and components thereof.
93.	Plastic granules, plastic powder and master batches.
94.	Poppy seeds.
95.	Pre-used motor car.

96.	Printed materials including diary, calendar and letter pad.
97.	Printing ink excluding Toner and cartridges.
98.	Porridge and cottage cheese.
99.	Processed or preserved vegetables and fruits, other than dry fruits but including fruit jams, jelly, pickle, fruit squash, fruit paste, fruit drink and fruit juice, whether in a sealed container or not, and wet dates.
100.	Pulp of bamboo, wood and paper.
101.	Rail coaches engines, wagons and freight containers and parts thereof.
102.	Readymade garments other than hosiery goods but including necktie, bow and collar.
103.	Refrigerant in the form of liquid or gas.
104.	Renewable energy devices and spare parts.
105.	Residual liquefied hydrogen gas and other gases used as fuel other than liquefied petroleum gas (LPG).
106.	Gloves.
107.	Rusk that is hardened bread.
108.	Safety matches.
109.	Scrap of old and condemned battery.
110.	Spectacles and parts and components thereof, contact lens and lens cleaner.
111.	Sewing machine and its spare and accessories.
112.	Ship liable to be registered under the Merchants Shipping Act, 1958, all types of tugs, floating docks, floating cranes, dredgers, barges and other water vessels including non-mechanized boats.
113.	Textile products which includes blanket, towel, bed sheet, handkerchief and sari-fall.
114.	Skimmed milk powder and UHT milk.
115.	Sodium Silicate.
116.	Solvent oils other than organic solvent oil.
117.	Soya nuggets, commonly known as soya bori.
118.	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and hing (asafoetida).
119.	Sand and grit.
120.	Sports goods excluding apparels and footwear.
121.	Stainless steel sheets.
122.	Starch and starch based glues.
123.	(i) Solar thermal device, solar photovoltaic device and combination of solar thermal device and solar photovoltaic device and spare parts of all such devices. (ii) Solar fans, solar lights, solar pumps and solar lanterns, which run on electricity generated by photovoltaic devices.
124.	Sugar, other than those manufactured in India. (deleted upto 31 <sup>st</sup> December 2010).
125.	Tallow.
126.	Tamarind including tamarind seed powder.
127.	Tea.
128.	Textile fabrics of all varieties, other than those manufactured or made in India including wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other machine.
129.	Torch.
130.	Tools, that is to say — a. Power Tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers, routers, winches, grinders, super abrasives, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters' instruments, tile polishing blocks and rubbing bricks; b. Cutting Tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-

	<p>off machines, shears, nibblers, compound miter saws, masonry cutters, diamond dresser cutter, gear hobbs and gear shaper cutters;</p> <p>c. Measuring Tools such as micrometers, vernier calipers, feeler gauges, height gauges, slip gauges, snap gauges, pressure gauges, dial thermometers, water meter and measuring steel tapes;</p> <p>d. Hydraulic Tools such as jacks, pipe-benders, torque wrenches, breakers, cylinders and control valves;</p> <p>e. Pneumatic Tools such as impact wrenches, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators;</p> <p>f. Hand Tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hack-saw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.</p>
131.	Tractors, Threshers, Harvesters and attachments and parts thereof which include their tyres and tubes.
132.	Transformers.
133.	Transmission towers.
134.	Umbrella and spare parts and components thereof but excluding garden umbrella Rain-wear (raincoat).
135.	Vanaspati also known as vegetable ghee and sold under various trade names and descriptions, such as Dalda, Kusum, etc. ( S.O. No. 77, dated 13.09.2007)
136.	Gingili oil and bran oil.
137.	Waste paper.
138.	Weighing machines and weighing scales and weights of all kinds.
139.	Writing instruments such as lead pencils, pen of all varieties and descriptions, refill, cartridges, nozzles, nib. Geometry boxes, colour boxes, crayons, erasers, pencil sharpeners and writing ink other than those specified elsewhere in any other Schedule.
140.	X-Ray film and other diagnostic films.
141.	Zipper or zip fasteners and parts thereof.
142.	Tirpal, Tarpaulin (S.O. No. 28, dated 30.03.2007)
143.	Stone chips, stone boulders and ballast. (S.O. No. 77, dated 13.09.2007)
144.	All types of rope and sutlies. (S.O. No. 65, dated 03.07.2008)
145.	Auto Parts (S.O. No. 65, dated 03.07.2008)
146.	Dry Fruits (S.O. No. 65, dated 03.07.2008)
147.	Plywood, Black Board & flush door including log, plank, veneer, bim and non-sal timber required for their manufacture. (S.O. No. 65, dated 03.07.2008)
148.	Ghee (S.O. No. 65, dated 03.07.2008)
149.	Makhana (S.O. No. 155, dated 30.07.2009)
150.	Kerosene Oil (Added by S.O. No. 134, dated 12.07.2010)
	<p><b>Annexure-I Details of Commodity: IT Products</b></p> <p>1. Word processing machines and Electronic Type-Writers.  2. Electronic Calculators.  3. Computer Systems and peripherals, Electronic Diaries.</p>



4. Parts and accessories of Sl. No. 1, 2, 3.
5. DC Micrometers/stepper motors of an output not exceeding 37.5 watts.
6. Parts of goods at Sl. No. 5.
7. Uninterrupted Power Supplies (UPS) and their parts.
8. Permanent magnets and articles intended to become permanent magnets (Ferrites).
9. Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; Videophones.
10. Microphones, Multimedia speakers, headphones, earphones and combined microphone/speaker sets and their parts.
11. Parts of telephone answering machines.
12. Prepared unrecorded media for sound recording or similar recording of other phenomena, including unrecorded and pre-recorded media.
13. IT software on any media.
14. Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras. Cellular Telephone.
15. Radio communication receivers, Radio pagers.
16. (i) Aerials, antennas and their parts. (ii) Parts of items Sl. No. 14 and 15.
17. LCD Panels, LED Panels and parts thereof.
18. Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof.
19. Electrical resistors (including rheostats and potentiometers), other than heating resistors.
20. Printed circuits.
21. Switches, connectors and Relays for up to 5 Amps at voltage not exceeding 250 volts, Electronic Fuses.
22. Data/Graphic display tubes, other than TV picture tubes and parts thereof.
23. Diodes, transistors and similar semi-conductor devices; Photosensitive semi-conductor devices, including Photovoltaic cells whether or not assembled in modules or made up into panels; Light emitting diodes; Mounted piezo-electric crystals.
24. Electronic Integrated Circuits and Micro-assemblies.
25. Signal generators and parts thereof.
26. Optical fibre cables.
27. Optical fibre and optical fibre bundles and cables.
28. Liquid Crystal Devices, Flat Panel Display Devices and parts thereof.
29. Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Gain measuring instruments, Distortion factor meters, Psophometers, Network and Logic Analyzer and Signal Analyzer.

## **Annexure-II Details of Commodity: Industrial Inputs**

1. Animal (including fish) fats and oils, crude, refined or purified.
2. Glycerol, crude, glycerol waters and glycerol lyes.
3. Vegetable waxes (other than triglycerides), bees wax, other insect waxes and spermaceti, whether or not refined or coloured; degreas; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
4. Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemical modified; inedible mixtures or preparations of fats and oils of this chapter.
5. Liquid glucose (non-medicinal).
6. Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
7. Copper ores and concentrates.
8. Nickel ores and concentrates.
9. Cobalt ores and concentrates.
10. Aluminium ores and concentrates.
11. Lead ores and concentrates.
12. Zinc ores and concentrates.
13. Tin ores and concentrates.
14. Chromium ores and concentrates.
15. Tungsten ores and concentrates.
16. Uranium or thorium ores and concentrates.
17. Molybdenum ores and concentrates.
18. Titanium ores and concentrates.
19. Niobium, Tantalum, Vanadium or Zirconium ores and concentrates.

20. Precious metal ores and concentrates.
21. Other ores and concentrates.
22. Granulated slag (slag sand) from the manufacture of iron or steel.
23. Benzole.
24. Toluole.
25. Xylole.
26. Napthalene.
27. Phenols.
28. Creosole oils.
29. Normal Paraffin.
30. Butadine.
31. Fluorine, Chlorine, Bromine and Iodine.
32. Sulphur, sublimed or precipitated; colloidal sulphur.
33. Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
34. Hydrogen, rare gases excluding oxygen (medicinal grade).
35. Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed mercury.
36. Hydrogen chloride (hydrochloric acid); chloro sulphuric acid.
37. Sulphuric acid and anhydrides thereof; Oleum.
38. Nitric acid, Sulphonitric acids.
39. Diphosphorous penataoxide; phosphoric acid and polyphosphoric acids.
40. Oxides of boron; boric acids.
41. Halides and halide oxides of non-metals.
42. Sulphides of non-metals; commercial phosphorus trisulphide.
43. Ammonia, anhydrous or in aqueous solution.
44. Sodium hydroxide (caustic soda); Potassium hydroxide (caustic potash); peroxides of Sodium or Potassium.
45. Hydroxide and peroxide of Magnesium; oxides, hydroxides and peroxides of Strontium or Barium.
46. Aluminium hydroxide.
47. Chromium oxides and hydroxides.
48. Manganese oxides.
49. Iron oxides and hydroxides.
50. Cobalt oxides and hydroxides, commercial cobalt oxides.
51. Titanium oxide.
52. Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.
53. Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.
54. Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
55. Chlorates and perchlorates; Bromates and perbromates; Iodates and periodates.
56. Sulphides; Polysulphides.
57. Dithionites and sulfoxylates.
58. Sulphites; thiosulphates.
59. Copper sulphate.
60. Nitrites; nitrates.
61. Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.
62. Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbamate.
63. Cyanides, cyanide oxides and complex cyanides.
64. Fulminates, cyanates and thiocyanates.
65. Borates; peroxoborates (perborates).
66. Sodium dichromate.
67. Potassium dichromate.
68. Radioactive chemical elements and radioactive isotopes (including the fissile chemical isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.
69. Isotopes of radioactive chemicals.
70. Compounds, inorganic or organic of such isotopes, whether or not chemically defined.
71. Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.
72. Phosphides, whether or not chemically defined, excluding Ferrophosphorus.
73. Calcium carbides.
74. Ethylene, Propylene.
75. Cyclic Hydrocarbons.
76. Halogenated derivatives of Hydrocarbons.

77. Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
78. Methanol.
79. Di-ethylene Glycol, Mono-ethylene Glycol, Triethylene Glycol, Ethylene Glycol, Heavy ethylene Glycol.
80. Phenols, Phenol-alcohols.
81. Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols.
82. Ethers, ether-alcohols, ether-phenols, etherealcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.
83. Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.
84. Ethylene oxide.
85. Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.
86. Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
87. Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 of Central Excise Tariff Act, 1985.
88. Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.
89. Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
90. Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, peroxides and peroxyacids, their halogenated, sulphonated, nitrated or nitrosated derivatives.
91. Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
92. Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
93. Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
94. Amine-function compounds.
95. Oxygen-function amino-compounds.
96. Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.
97. Carboxyamide-function compounds; amidefunction compounds of carbonic acid.
98. Carboxyamide-function compound (including saccharin and its salts) and imine-function compounds.
99. Nitrile-function compounds.
100. Diazo-, Azo- or azoxy-compounds.
101. Organic derivatives of hydrazine or of hydroxylamine.
102. Organo-sulphur compounds.
103. Ethylene Diamine Tetra Acetic acid, Nitrilo Triacetic acid and their derivatives.
104. Heterocyclic compounds with oxygen heteroatom(s) only.
105. Heterocyclic compounds with nitrogen heteroatom(s) only.
106. Nucleic acids and their salts, other heterocyclic compounds.
107. Sulphonamides.
108. Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
109. Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
110. Ethylene Diamine Tetra Acetic acid, Nitrilo Triacetic acid and their derivatives.
111. Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
112. Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
113. Colouring matter of vegetable or animal origin (including dyeing extracts but excluding nimal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin.
114. Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matters; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
115. Colour lakes; preparations based on colour lakes.
116. Pigments and other colouring matters.
117. Glass frit and other glass, in the form of powder, granules or flakes.
118. Prepared driers.
119. Printing ink whether or not concentrated or solid.
120. Casein, caseinates and other casein derivatives, casein glues.

121. Enzymes; prepared enzymes not elsewhere specified or included.
122. Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.
123. Activated carbon; activated natural mineral products; animal black, including spent animal black.
124. Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall-oil of heading No. 38.03 of Chapter 38 of the First Schedule of the Central Excise Tariff Act, 1985.
125. Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.
126. Wood tar; wood tar oils; wood creosote; wood naphtha, vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.
127. Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.
128. Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.
129. Reducers and blanket wash/roller wash used in the printing industry.
130. Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
131. Mixed alkylbenzenes and mixedalkylnaphthalenes, other than those of heading No. 27.07 or 29.02 of Central Excise Tariff Act, 1985.
132. Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
133. Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
134. Retarders used in the printing industry.
135. LLDPE / LDPE.
136. HDPE.
137. Polymers of ethylene in primary forms.
138. Polymers of propylene or of other olefins, in primary forms.
139. Polymers of Styrene in primary forms, polysterene resins and maleic resins.
140. Polymers of Vinyl acetate or of other vinyl esters in primary form, other vinyl polymers in primary form.
141. PVC
142. Acrylic polymers in primary forms.
143. Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
144. Polyethylene Terephthalate Chips.
145. Polyamides in primary forms.
146. Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.
147. Silicones in primary forms.
148. Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 of Chapter 39 of the First Schedule of the Central Excise Tariff Act, 1985, not elsewhere specified or included in primary forms.
149. Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.
150. Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
151. Ion-exchangers based on polymers of heading Nos. 39.01 to .13 of Central Excise Tariff Act, 1985 in primary forms.
152. Self-adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls.
153. Other plates, sheets, film, foil, and strip of plastics, non-cellular, whether lacquered or metallised or luminated, supported or similarly combined with other materials or not.
154. Flexible plain films.
155. Articles for the packing of goods, of plastics; namely boxes, cases, crates, containers, carboys, bottles, jerry canes and their stoppers, lids, caps of plastics (but not including insulated wares).
156. Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.
157. Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 of Central Excise Tariff Act, 1985 with any product of this heading, in primary forms or in plates, sheets or strip.
158. Reclaimed rubber in primary forms or in plates, sheets or strip.

159. Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber described in heading No. 40.06 of Chapter 40 of the First Schedule of the Central Excise Tariff Act, 1985.
160. Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.
161. Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers of paper, paperboard, whether in assembled or unassembled condition.
162. Paper printed labels and paperboard printed labels.
163. Paper self-adhesive tape and printed wrappers used for packing.
164. Sacks and bags, of a kind used for the packing of goods, of jute or of other textilebast fibres of heading No. 53.03 of Chapter 53 of the First Schedule of the Central Excise Tariff Act, 1985.
165. Hessian and jute cloth, cloth and woven fabric of PP or HDPE and sacks and bags made from such cloth or woven fabric.
166. Carboys, bottles, jars, phials of glass, of a kind used for the packing goods; stoppers, lids and other closures, of glass.
167. Glass fibres (including glass wool and glass filaments) and articles thereof (forexample: yarn, woven fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.
168. Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.
169. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
170. Wooden crates, Tea chests.
171. Sheets of polyurethane foam.
172. Railway switches, crossings, switch expansion joints, steel turnout sleepers, fish-plates, steel clips, track bolts and nuts, elastic rail clips and railway signal, signalling equipments and accessories and parts thereof.
173. Glass shells, lead glass tubes, filaments, moly wire, lead in wire, caps, dumet wires, solder wire, crapping cement.
174. Scrap of plastic, glass and metals, and broken glass.
175. Flavouring essences, synthetic essential oil.
176. Zinc oxide.
177. Red lead, litharge and grey oxide.
178. Sodium sulphate.
179. Sodium petroleum sulphonate, calcium petroleum sulphonate.
180. Acid sludge.
181. Silicon steel stamping, hollow porcelin bushings, grinding wheel.
182. Insulating papers and boards, insulating fabric tapes and sheets.
183. Petroleum jelly IP.
184. Lay-flat tubes.
185. Polythene bags, plastic bags, pouches and closures.
186. Micro cellular sheets and banwar sheets.
187. Copper clad sheets.
188. Resins, terpene chemicals like pine oil, deperntine, DD, turpentine, terpeneol, camphor.
189. Electrical goods, namely, (i) winding wires and strips; (ii) switches, selector switches, fuseswitches unit, up to 15 amps. And not in enclosure; (iii) contactors, auxiliary contactors, contact block; (iv) control gears and starters; (v) ammeter, KWH meter, voltmeter; (vi) insulating materials, insulator; (vii) jointing materials; (viii) circuit breakers, HRC fuse, thermostat; (ix) programmable logic controller, timers; (x) switch boards, panel boards, distribution boards, control panels, motor control center, power control center, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS; (xi) electrical relays and single phasing preventor and timers; (xii) overhead transmission line materials including components, accessories and spare parts thereof.
190. Purified terephthalic acid.
191. Articles of metals, namely boxes, cases, crates, containers and their stoppers, caps, lids of metal used for packing of goods (but not including insulated wares).
192. Atta chakki patthar.

<b>SL</b>	<b>Description of Goods [Schedule-IV : Non-Vatable Goods, Rate of Tax – max. 50%]</b>
1.	Country Liquor, including spiced Country Liquor (Rate of tax 50%) (S.O. No. 189, dated 10.11.2006)
2.	Potable Spirit, Wine or Liquor - whether imported or manufactured in India. (Rate of tax 50%)

	(S.O. No. 189, dated 10.11.2006)
3.	Natural Gas. (Rate of tax 20%) (S.O. No. 24, dated 24.03.2005)
4.	Aviation Turbine Fuel (ATF) (Rate of tax 29%) (S.O. No. 24, dated 24.03.2005)
5.	Motor Spirit (Petrol) (Rate of tax 24.5%) (S.O. No. 53, dated 04.06.2008)
6.	High-Speed Diesel Oil and Light Diesel Oil. (Rate of tax 18.36%) (S.O. No. 53, dated 04.06.2008)

N.B. : As per Section 14(d) of the Bihar VAT Act, 2005, any other goods, not specified in the Schedules I, II, III and IV, at the rate of twelve and a-half percent.