

CHART OF GOODS ON WHICH ENTRY TAX APPLICABLE
[including goods on which Entry tax levied w.e.f. 18-08-2010]

Entry tax in Punjab was first imposed in 1999. It was abolished w.e.f. 01.04.2005. Again it was imposed w.e.f. 21.11.2007. It is now imposed only under section 3A of the Punjab Tax on Entry of Goods into Local Areas Act, 2000. Various notifications have been issued u/s 3A since it was reimposed w.e.f. 21.11.2007. We give hereunder a chart of goods on which entry tax is leviable.

Sr. No.	Commodity description	rate of entry tax	Period
1.	Iron & Steel (including its scrap).	4%	From 21-11-2007 to 7-8-2007
	(i) pig iron, sponge iron and cast iron including ingot the moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap ;		
	(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes) ;		
	(iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars ;		
	(ix) tool, alloy and special steel of any of the above categories ;		
	(x) steel melting scrap in all forms including steel skull turnings and borings ;	4%	From 8-8-2007 onwards
	(xii) tin-plates, both hot dipped and electrolytic and tinfree plates ;		
	(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails— heavy and light crane rails ;		
	(xv) wire rods and wires-rolled, drawn, galvanized, aluminized, tinned or coated such as by copper ;		
	(xvi) defectives, rejects, cuttings or end pieces of any of the above categories ;		

2.	Girder (Joists), angle, channel and TMT and Tor Steel	4%	From 18-08-2010 onwards
3.	Dyes & Chemicals (excluding the items given in Schedule A of PVAT Act, 2005)	4%	From 21-11-2007 to 07-08-2008.
4.	All types of yarn, partially oriented yarn, fibre, polyester top, polyester chips including waste thereof. But w.e.f. 4-12-2008, raw cotton was excluded from entry tax and w.e.f. 1-5-2008 Shoddy and wasted yarn excluded from entry tax.	4%	From 21-11-2007 to 17-08-2010
	Cotton yarn	4%	From 18-8-2010 onwards. Even before this, cotton yarn was liable to entry tax @ 4%.
	All types of yarn excluding shoddy yarn, worsted yarn and cotton yarn, partially oriented yarn, fibre excluding raw cotton and ginned cotton, polyester top, polyester chips including waste thereof	5%	From 18-08-2010 onwards
5.	Sugar imported from outside the State of Punjab except levy sugar.	4%	From 21-11-2007 onwards
6.	Cement	12.5 %	From 05-02-2010 to 17-08-2010
	All kinds of cement	12.5%	From 18-08-2010 onwards
7.	Ceramic Tiles	12.5 %	From 05-02-2010 to 17-08-2010
	All kinds of tiles except Ashphaltic roofing earthen tiles	12.5%	From 18-08-2010 onwards
8.	D.G. Set	12.5 %	From 05-02-2010
9.	D-oiled Cake and Rice Bran	4 %	From 05-02-2010 to 17-08-2010

	Oil cakes, De-oiled cakes (except soya), Rice bran and De-oiled rice bran	5%	From 18-08-2010 onwards
10.	Marble	12.5 %	From 05-02-2010 to 17-08-2010
	Marble including Granite, Kota stone, Red sand stone, Chips and Crazy	12.5%	From 18-08-2010 onwards
11.	Diesel	8.8 %	From 05-02-2010 to 17-08-2010
	Diesel of all kinds and Heavy Petrol- eum Stocks (HPS)	8.8%	From 18-08-2010 to onwards
12.	Furnace oil	2 %	From 05-02-2010 17-08-2010
	Furnace oil	4%	From 18-08-2010 onwards
13.	Transformers	4 %	From 05-02-2010 to 17-08-2010
	Transformers & its accessories and ACSR	5%	From 18-08-2010 to onwards
14.	Lubricants	12.5 %	From 05-02-2010 onwards
15.	Plywood	12.5 %	From 05-02-2010 to 17-08-2010
	Vineer	5%	From 18-08-2010 onwards
	All types of plywood, board (other than paper board), sunmica	12.5%	From 18-08-2010 onwards
16.	Wheat Flour (branded)	4 %	From 05-02-2010 to 17-08-2010
	Branded Wheat Flour (Aatta), Maida and Suji	5%	From 18-08-2010 onwards
17.	Vanaspati and Refined Oils	4 %	From 05-02-2010 to 17-8-2010

	Vanaspati and other edible oils (refined or un-refined oil)	5%	From 18-08-2010 to onwards
18.	Coal and Coke	4%	From 18-08-2010 onwards
19.	Milk to be used for manufacturing of taxable goods	5%	From 18-08-2010 onwards
20.	Bitumen	5%	From 18-08-2010 onwards
21.	Electric motors	12.5%	From 18-08-2010 onwards
22.	Sulphuric acid, Hydrochloric acid, nitric acid, caustic soda, ethyl acetate and acetic anhydride	5%	From 18-08-2010 onwards
23.	Steel fabricated material, poles (RCC and steel)	12.5%	From 18-08-2010 onwards
