

	<b>Manipur Value Added Tax Act,2004</b>	<b>Annexure to notification No. 5/6/2002-FD(TAX)Pt dated 23.12.2005</b>
	<b>Schedule – I (Rates of Taxable Goods) (See Section 12)</b>	
	<b>Goods with 1 % VAT Rate:</b>	
1	Bullions	
2	Gold and silver & platinum ornaments	
3	Precious stones including Agate	
	<b>Goods with 4%, VAT rate has enhanced to 5% ( Excluding Sl. 4) from Sl. 5 to 165; w.e.f. 17.12.2010 vide Govt. Notification No. 5/6/2002-FD(TAX)Pt dated 17.12.10</b>	
4	Declared Goods as specified in section 14 of the Central Sale Tax Act 1956 (VAT rate on “declared goods” enhanced from 4% to 5% w.e.f. 16.06.2012 under Notification No.5/6/2002-FD(TAX)Pt.I dated 16.06.2012).	
5	Edible oils and oil cakes (Substituted with the word “Edible oil excluding Coconut oil and oil cakes” under Notification No. 5/6/2002-FD(TAX)Pt-I dtd. 03/05/2012)	
6	Kerosene oil including sold through PDS (Deleted and entered at Sl. No. 58 in Schedule No. II w.e.f. 12.08.2011 under Notification No. 5/6/2002-FD(TAX)Pt-I dated 12.08.11.)	
7	All utensils including pressure cookers/pans except utensils made of precious metals	
8	Bone meal	
9	I.T. products (as per list notified by Government)	
10	Chemical fertilizers, pesticides, weedicides, insecticides and micronutrients	
11	Beedi Leaves	
12	Hosiery goods	
13	Vegetable oil including gingili and bran oil (Substituted with the word “Vegetable oil including gingili oil & bran oil except coconut oil” under Notification vide No. 5/6/2002-DF(TAX)Pt-I dtd. 03/05/2012.)	
14	Solvent oils other than organic solvent oil	
15	Safety matches including handmade	
16	All type of yarn other than cotton and silk yarn in hank and sewing thread & waste	
17	Bicycles, tricycles, cycle rickshaws & parts, tyres & tubes thereof.	
18	Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and Hing (Asafoetida)	
19	Ice	
20	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings	
21	Starch and sago	
22	Vanaspati ( Hydrogenated Vegetable oil)	
23	Belting	
24	Bearing	
25	Ferrous & non-ferrous metals & alloys, such as aluminium, copper, zinc & extrusions of those	
26	Tractors, threshers, harvesters & attachments & parts thereof	
27	Ore and minerals	
28	Sewing thread	
29	Ship and other water vessels	
30	All kind of bricks including fly ash brick, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.	
31	Readymade garments	
32	Transformers	
33	Kirpan	
34	Prasadam by religious institutions	
35	Rakhi	
36	Religious picture not use as calender	
37	Sacred thread, commonly known as yagnapobit	
38	Tapiocal	
39	Sweetmeat	
40	Chikon products	
41	Rattan, reed	

42	Coconut fibre
43	Clay lamps
44	Coconut in shell & separated kernel of coconut other than kopra
45	Muddas made of sarkanda, phool bahari jhadoo
46	Animal shoe nails
47	Husk including groundnut husk
48	Kutto atta
49	Appalam vadam and vathalP
50	Unprocessed green leaves tea
51	Kites
52	Takhti
53	Sattu
54	Beehive
55	Gamosha
56	Bukhari
57	Loi
58	Pattu
59	Gabba
60	Kangri
61	Quandakari
62	Atukulu
63	Sabai grass and rope
64	Sirali, bageshi, barro, date leaves, basket handmade sooma & germa, made only of bamboo
65	Mat sticks & reed obtainable from Cyperus Khathi, mutha or Cyperus Malaccensis
66	Poha, Murmura and lai
67	Panchamritam, namakatti, vibhuti
68	Mekhla Chaddar
69	Misri, batasha, as part of Prasad
70	Singhada
71	Willow wicker
72	Agricultural implements not operated manually or not driven by animal
73	All equipments for communications such as private branch exchange (PBX) & Elect. Private Automatic Branch Exch. (EPABX) etc.
74	All intangible goods like copyright, patent, rep. license etc.
75	Areca nut powder and betel nut
76	Bamboo
77	Bed sheet, pillow cover & other made ups
78	Bio-mass briquettes
79	Bio-fertilizers & Micro- nutrients also plant growth promoters & regulators, herbicides, rodenticides etc.
80	Bitumen
81	Bucket made of iron & steel, aluminium, plastic or other materials (except precious materials)
82	Drugs & Medicines including vaccines, syringes & dressings, medicated ointment produced under drugs license, light liquid paraffin of IP grade.
83	Candles
84	Capital goods (as notified by State Govts.)
85	All metal castings
86	Centrifugal & monobolic & submersible pump set for water handling & parts thereof
87	Clay including fine clay, fine china clay and ball clay
88	Coffee beans & seeds, cocoa pod & beans. Green tea leaf & chicory
89	Coir & Coir products excluding coir mattresses
90	Cotton & cotton waste
91	Cottage cheese
92	Coal tar
93	Computer stationery
94	Combs
95	Crucibles
96	Cups and glasses of paper & plastics
97	Exercise book, graph book & laboratory note book

98	Feeding bottles & nipples
99	Fibres of all types and fibre waste
100	Flour, Atta, Maida, Suji, besan, etc. ( w.e.f 1 <sup>st</sup> Apr 2006)
101	Fly Ash
102	Fried and roasted gram
103	Gur, jaggery & edible variety of rub gur . ( w.e.f 1 <sup>st</sup> Apr 2006)
104	Hand pumps & spare parts
105	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower
106	Hose pipes & fittings thereof
107	Honey
108	Husk and bran of cereals
109	Incense sticks commonly known as agarbati, dhupkathi or dhupbati
110	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres)
111	Insulators
112	Kattha
113	Kerosene lamp/latern, petromax, glass chimney
114	Khoya/khoa
115	Leaf plates and cups
116	List of industrial inputs and packing materials (as notified by state Govts.)
117	Wooden crates
118	Newars
119	Napa Slabs (Rough flooring stones) & Shahabad stones.
120	Nuts, bolts, screws and fasteners.
121	Non mechanized boats used by fisherman.
122	Paddy, rice, wheat and pulses (w.e.f 1 <sup>st</sup> April 2006)
123	Paper of all varieties, paper board and newsprint
124	Moulded Plastic footwear, hawai chappals and straps thereof.
125	Plastic granules, plastic powder, master batches and scrap
126	Printed materials including diary, calendar etc.
127	Printing ink excluding toner and cartridges.
128	Porridge
129	Pulp of bamboo, wood and paper
130	Rail coaches, engines & wagon and part thereof
131	Renewable energy devices & spare parts
132	Rice bran
133	River sand and grit.
134	Oilseeds
135	Sewing machine, its parts & accessories.
136	Silk fabrics excluding handloom silks unless covered by AED.
137	Skimmed milk powder and UHT milk
138	Spectacles, part & components thereof, contact lens & lens cleaner.
139	Sports goods, excluding apparels and footwear
140	Khandasari
141	Tamarind seed and powder.
142	Tea
143	Toys excluding electronic toy.
144	Transmission towers
145	Used cars
146	Umbrella, garden umbrella and parts thereof.
147	Writing instruments, geometry boxes, colour boxes, crayons & pencil sharpeners.
148	Writing ink.
149	Works contract which are in the nature of printing works will carry the same tax rate of 4% as for printed materials.
150	Wet dates
151	Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla
152	Tools
153	Lignite
154	Lime, Lime stone, clinker & dolomite.
155	Linear alkyl benzezene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.



32	Human Blood including blood components
33	Khadi garments/ goods & made-ups to be notified by states
34	National Flag
35	Pappad
36	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques
37	Raw wool including animal hair
38	Semen including frozen semen
39	Slate and slate pencils
40	Tender green coconut
41	Toddy, Neera and Arak
42	Items covered by PDS except kerosene
43	Goods taken under customs bond for re-export after manufacturing or otherwise
44	Textiles ( AED)
45	<b>Tobacco (AED) (Substituted by “Tuibuk, locally made bidis and hidak of Hidakphu (Kookah)” vide notification No. 5/6/2002-FD(TAX)Pt-I dated 06.03.2008) and “Tabacco” is included in Sl. No. 166 of Schedule I (w.e.f.. 01.04.2008).</b>
46	Sugar (AED)
47	Gur and jaggery (upto 31 <sup>st</sup> March 2006)
48	Cart driven by animals(LG)
49	Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus(LG)
50	Plantain leaves(LG)
51	Chalk stick(LG)
52	Idols made of clay(LG)
53	Bamboo matting(LG)
54	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi(LG)
55	Leaf plates and cups-pressed or stitched(LG)
56	Unbranded broomsticks(LG)
57	Handicrafts(LG)
58.	Kerosene oil including sold through PDS. (w.e.f. 12.08.2011 under Notification No. 5/6/2002-FD(TAX)Pt-I dated 12.08.11.

**SCHEDULE FOR EXECUTION OF WORKS CONTRACT PRESCRIBED UNDER RULE 9(2) OF  
MANIPUR VALUE ADDED TAX RULES, 2005.**

<b>S.No.</b>	<b>Description of works contract</b>	<b>Percentage of deduction of labour charge</b>	<b>Tax rate (percentage)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1.	Fabrication and installation of plants and machinery	20%	8%
2.	Fabrication and erection of structural works, including fabrication, supply and erection of iron trusses, purlines etc.	25%	8%
3.	Fabrication and installation of cranes and hoists	20%	8%
4.	Fabrication and installation of elevators (lifts) and escalators	20%	8%
5.	Fabrication and installation of rolling shutters and collapsible gates	20%	8%
6.	Civil works like construction of building, bridges, road, rail roads, etc.	30%	8%
7.	Installation of doors, doorframes, windows, window frames and grills.	30%	8%
8.	Supplying and fixing of tiles, slabs, stones and sheets.		
	i. Supply and fixing of mosaic tiles	35%	8%
	ii. Supplying and fixing of marble slab, polished granite stone and tiles (other than mosaic tiles)	25%	8%
	iii. Supply and fixing of slabs, stones and sheets other than those specified at item (i) and (ii) above	25%	8%
9.	Supplying and installation of air-conditioning equipments including deep-freezers, cold storage plants, humidification plants and dehumidifiers.	25%	8%
10.	Supplying and installation of air-conditioner and air-coolers.	25%	8%
11.	Supplying and fitting of electrical goods, supply and installation of electrical equipment including transformers.	15%	8%
12.	Supplying and fixing of furniture and fixtures, partitions including contracts for interior decoration.	20%	8%
13.	Construction of railway coaches on undercarriage supplied by railway.	25%	8%
14.	Ship and boat building including construction of barges, ferries, tugs, trawlers and dredgers	25%	8%
15.	Sanitary fitting for plumbing for drainage etc.	20%	8%
16.	Painting & Polishing.	20%	8%

17.	Construction of bodies of motor vehicles and construction of trailers.		30%	8%
18.	Insulation and lining of equipment, plant and machinery instruments, appliances or buildings.		20%	8%
19.	Providing and laying of pipes for purposes other than those specified in Sl. No. 15 of this Schedule.		20%	8%
20.	i.	Providing and laying pipes (other than steel pipes) for purposes other than those specified Sl. No. 15 of this Schedule.	20%	8%
	ii.	Providing and laying of steel pipes for purpose other than those specified in Sl. No. 15 of this Schedule.	20%	8%
	iii.	Providing and boring, drilling and fitting of all types of pipes.	35%	8%
21.	Programming and providing of computer software.		20%	8%
22.	Fabrication, testing and reconditioning of metallic gas cylinders.		25%	8%
23.	Tyre retreading.		20%	8%
24.	Processing and supplying of photograph, photo prints, photo negatives including photographing with camera, X-Ray and other scanning machines.		20%	8%
25.	Supplying and installation of electronic instruments, equipments, apparatus, appliances & devices.		15%	8%
26.	Supplying and installation of fire fighting equipments and devices.		15%	8%
27.	Electroplating and anodizing.		30%	8%
28.	Bottling, canning and packing of goods.		30%	8%
29.	Lamination, rubberisation, coating and similar processes.		30%	8%
30.	Printing and block making.		25%	8%
31.	Supply and erection of weighing machines and weight bridges.		20%	8%
32.	Supply and installation of submersible and centrifugal pump sets.		25%	8%
33.	Dyeing and printing textiles.		25%	8%
34.	Construction of tankers on motor vehicle, chassis.		25%	8%
35.	Supply and fixing of door and window curtains including venetian blinds and nets.		20%	8%
36.	Works contract not covered by serial number 1 to 35.		25%	8%