

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:2791  
ANSWERED ON:13.03.2015  
CUSTOMS DUTY ON CRUDE OIL  
Sampath Shri Anirudhan

**Will the Minister of FINANCE be pleased to state:**

- (a) the tax pattern for imported and domestically produced crude oil during the last three years and the current year;
- (b) whether Government imposes taxes on crude oil from domestic oil fields and has made imported oil tax free;
- (c) if so, the details thereof and the reasons therefor;
- (d) whether Government proposes to re-introduce customs duty on crude oil, if so, the details thereof;
- (e) whether Government proposes to incentivize domestic explorers by removing the Central Sales Tax (CST); and
- (f) if so, the details thereof and the action taken by the Government thereon?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA)

(a): The tax pattern for imported and domestically produced crude oil during the last three years and the current year is as under:

1. Tax on imported crude oil:

Financial Year	BCD	CVD	SAD	NCCD
2011-12 (prior to 25.6.2011)	5%	Nil	Nil	Rs. 50 per tonne
2011-12 (from 25.6.2011)	Nil	Nil	Nil	Rs. 50 per tonne
2012-13	Nil	Nil	Nil	Rs. 50 per tonne
2013-14	Nil	Nil	Nil	Rs. 50 per tonne
2014-15 (till date)	Nil	Nil	Nil	Rs. 50 per tonne

#BCD-Basic Customs Duty #CVD-Additional Duty of Customs levied u/s 3(1) of the Customs Tariff Act, 1975 (commonly known as CVD) #SAD- Additional Duty of Customs levied u/s 3 (5) of the Customs Tariff Act, 1975 (commonly known as SAD) #NCCD-National Calamity Contingent Duty

2. Tax on domestically produced crude oil:

Financial Year	BED	NCCD	OID Cess under Oil Industry Development Act, 1974	
2011-12 (prior to 17.3.2012)	Nil	Rs.50 per tonne	Rs. 2500 per tonne	
2011-12 (from 17.3.2012)	Nil	Rs. 50 per tonne	Rs. 4500 per tonne	
2012-13	Nil	Rs. 50 per tonne	Rs. 4500 per tonne	
2013-14	Nil	Rs. 50 per tonne	Rs. 4500 per tonne	
2014-15 (till date)	Nil	Rs. 50 per tonne	Rs. 4500 per tonne	

#except on crude oil produced in fields specified by notification No. 41/2003-CE dated 14.5.2003. #BED-Basic Excise Duty

- (b): No, Sir.
- (c): Does not arise in view of reply to part (b) above.
- (d): There is no such proposal under consideration at present.
- (e): There is no such proposal.
- (f): Does not arise in view of reply to part (e) above.

