

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:7058

ANSWERED ON:08.05.2015

TAXES AND DUTIES ON PETROLEUM PRODUCTS

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Will the Minister of FINANCE be pleased to state:

(a) the various taxes and duties imposed and collected by the Government on petroleum products, product and Statewise including petrol, diesel and Aviation Turbine Fuel in the country during the last three years;

(b) whether the Government has set any targets for tax collection on the petroleum products during the current financial year; and

(c) if so, the details thereof?

Answer

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

(a): The current rates of Central Excise and Customs duties on Petrol, Diesel, and Aviation Turbine Fuel (ATF) are as under:

CENTRAL EXCISE :

Petroleum Product Central Excise Duty

BED SAED AED

Petrol (Unbranded) 5.46 Rs./litre 6 Rs./litre 6 Rs./litre

Petrol (Branded) 6.64 Rs./litre 6 Rs./litre 6 Rs./litre

Diesel (Unbranded) 4.26 Rs./litre Nil 6 Rs./litre

Diesel (Branded) 6.62 Rs./litre Nil 6 Rs./litre

ATF 8% Nil Nil

#BED – Basic excise duty [levied under the Central Excise Tariff Act]

#SAED – Special additional excise duty [levied under section 147 of the Finance Act, 2002]

#AED – Additional duty of Excise [levied under section 111 of the Finance (No.2) Act, 1998 (Petrol) and section 133 of the Finance Act, 1999 (Diesel)], commonly known as Road Cess.

Other petroleum products in general attract 14% Basic Excise Duty (BED).

CUSTOMS:

Petroleum Product Customs Duty

BCD ACD CVD SAD

Petrol (Unbranded) 2.5% 6 Rs./litre 11.46 Rs./litre Nil

[5.46 BED + 6 SAED]

Petrol (Branded) 2.5% 6 Rs./litre 12.64 Rs./litre Nil

[6.64 BED + 6 SAED]

Diesel (Unbranded) 2.5% 6 Rs./litre 4.26 Rs./litre Nil

Diesel (Branded) 2.5% 6 Rs./litre 6.62 Rs./litre Nil

ATF Nil Nil 8% Nil

#BCD-Basic Customs Duty [levied under the Customs Tariff Act]

#ACD - Additional Duty of Customs [levied under section 103 of the Finance (No.2) Act, 1998 (Petrol) and section 116 of the Finance Act, 1999 (Diesel)], commonly known as Road Cess.

#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)

Other petroleum products in general attract 5% Basic Customs Duty (BCD).

State-wise information of Customs and Central Excise revenue from petroleum products is not maintained. However, the product-wise all India revenue from major petroleum products including Petrol, Diesel, and ATF during the financial years 2012-13, 2013-14, and 2014-15 is as under:

(Rs. in crore)							
F.Y.2012-13		F.Y.2013-14		F.Y.2014-15			
Petroleum Product		(Provisional)					
Customs Revenue	Central Excise Revenue	Customs Revenue	Central Excise Revenue	Customs Revenue	Central Excise Revenue	Customs Revenue	Central Excise Revenue
Petrol	492	23,710	626	22,424	901	31,165	
Diesel	211	22,513	26	27,146	75	43,300	
ATF	9	1,242	11	1,401	59	1,248	
Kerosene	0.01	404	0.1	346		0.1	363
Diesel Oil,	1.3	297	0.6	189	0.2	325	
N.E.S (Not Elsewhere Specified)							
Furnace Oil	206	2,774	112	2,501	88	2,144	

(b):No, Sir.

(c): Product-wise targets for tax collection are not set in respect of Customs and Central Excise duties. However, Budget Estimates for Customs and Excise duties for F.Y. 2015-16, including revenue from petroleum products, are Rs. 208336 crore and Rs. 229809 crore respectively.