

SCHEDULE – I

(See section 7)

List of goods Exempt from tax Under Section 7

Sl.No.	Name of the Commodity
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 and straw
4.	Betel leaves
5.	Books, periodicals and journals
6.	Charkha, Ambar Charkha and Gandhi Topi
7.	Charcoal
8.	Jowar, Maize, Ragi, Bajra, Kodan, Kutki, Barley, Varigalu or variga rice, Korralu or Korra Rice.
9.	Condoms and contraceptives
10.	Cotton yarn in hank and silk yarn in hank
11.	Curd, Lussi, Butter Milk and separated milk
12.	Earthen pot
13.	Electrical energy
14.	Firewood other than asuarinas poles, eucalyptus logs and cut sizes there of
15.	Fishnet and fishnet fabrics
16.	Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder
17.	Fresh plants, saplings and fresh flowers
18.	Vegetables and fruits other than those cured, frozen, preserved, processed, dried, dehydrated or canned.
19.	Garlic and Ginger
20.	Bangles made of shell, Glass, Lac or Plastic
21.	Handlooms, parts and accessories thereof and goods produced from handlooms
22.	Human blood and blood plasma
23.	Kumkum, Bindi, alta and Sindur
24.	Meat, Fish, Chicken, prawn, prawn seed and other aquatic products when not cured or frozen, and eggs, livestock and animal hair
25.	National Flag
26.	Organic manure
27.	Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc. Sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form
28.	Raw wool
29.	Semen including frozen semen
30.	Silk worm laying, cocoon and raw silk
31.	Slate and slate pencils
32.	Tender green coconut
33.	Toddy, Neera and Arak
34.	Unbranded bread

35.	Unprocessed and unbranded Salt
36.	Water other than- i) aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and ii) water sold in sealed container
37	Prasadam, Bhog or Maha Bhog by Religious Institutions
38	Plantain Leaves
39	Bamboo Matting
40	Puffed Rice, Parched Rice, Murmuralu and Atukulu
41	Husk of pulses, paddy, groundnut and wheat bran
42	Leaf plates and leaf cups-pressed or stitched and loose and unstitched vistarakulu
43	Unbranded broomsticks
44	Seeds of grass, Vegetables and flowers
45	Cotton Fabrics., man made fabrics and woolen fabrics
46	Sugar
47	Tobacco

Explanation: The goods mentioned in entries 45, 46 & 47 of this schedules shall be goods included in the relevant heads and sub-heads of the 1st Schedule to the Additional Duties of Excise (Goods of special importance) Act 1957, but does not include goods where no additional duties of excise are levied under that schedule).

SCHEDULE – II

(See section 8)

Transactions Zero-Rated and Eligible for Input Tax Credit

SL.NO.	Description
1.	Sale of taxable goods in the course of inter-state Trade or Commerce falling within the scope of Section 3 of the Central Sales Tax Act, 1956
2.	Sale of goods falling within the scope of Section 5(1) and Section 5(3) of the Central Sales Tax Act, 1956.
3.	Sales of goods to any unit located in Special Economic Zone.

SCHEDULE – III

(See sub-section(3) of section 4)

List of goods taxable @ 1%

S.NO.	NAME OF THE COMMODITY
1.	Bullion and Specie
2.	Articles and Jewellery made of bullion or specie or both and Jewellery embedded with precious stones and semi-precious stones and gold coated or gold covered jewellery
3.	Precious stones, that is to say, Diamonds, Emeralds, Rubies, Sapphires and semi-precious stones and pearls

SCHEDULE – IV
(See sub-section (3) of section 4)
List of goods taxable @ 4%

SL. NO.	NAME OF THE COMMODITY
1.	Agricultural implements not operated manually or not driven by animal
2.	All intangible goods including copyright, patent, rep license, DEPB
3.	All kinds of bricks including fly ash bricks, refractory bricks
4	Asphaltic roofing sheets
5	Earthen tiles other than ceramic and glazed tiles
6	All types of yarn and sewing thread other than cotton yarn in hank and silk yarn in hank.
7.	Aluminium utensils and enameled utensils
8.	Arecanut, betel nut and betel nut powder
9.	Bamboos, Casuarina poles, eucalyptus logs and cut sizes thereof
10.	Bearings of all kinds
11.	Beedi leaves
12.	Transmission rubber belts
13.	Bicycles, tricycles, cycle rickshaws & parts and accessories thereof
14.	Bitumen
15.	Branded bread
16.	Bulk Drugs
17.	Centrifugal, monobloc and submersible pumps.
18	Coffee beans and seeds, cocoa pod, green tea leaf and chicory
19	Chemical fertilizers and Bone Meal including mixtures or Nurient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Aucines
20.	Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof
21	Coir and Coir products excluding coir mattresses
22	Cotton waste and Cotton yarn waste
23	Crucibles
24.	Electrodes including welding electrodes and welding rods
25.	Exercise Note books including Graph books and laboratory note books, Office stationery including computer stationery, writing pads and Account Ledgers
26.	Fibres of all types and fibre waste
27.	Ferrous and non-ferrous metals and alloys and extrusions thereof
28.	Flour, Atta, Maida, Suji, Besan and Ravva
29.	Parched and fried grams or dhalls
30.	Jaggery
31.	Hand Pumps, parts and fittings thereof
32	Herb, bark, dry plant, dry root, commodity known as jari booti and dry flower
33	Hose Pipes
34	Hosiery goods of all kinds
35.	Rice bran including de-oiled rice bran
36	Ice
37.	Incense Sticks commonly known as, Agarbathi, dhupkathi or dhupati
38.	Industrial cables, (High voltage cables, XI. PE Cables, Jelly filled cables, optical fibre cables)

39.	<p>IT Products (with HSN Codes), that is to say--</p> <ol style="list-style-type: none"> (1) Word Processing Machines and Electronic Typewriters (84.69) (2) Electronic Calculators (84.70) (3) Computer Systems and Peripherals, Electronic Diaries (84.71) (4) Parts and Accessories of HSN 84.69,84.70 and 84, 71 for items listed above (84.73) (5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts (85.01) (6) Parts of HSN 85.01 for items listed above (85.03) (7) Uninterrupted Power Supplies (UPS) and their parts (85.04) (8) Permanent magnets and articles intended to become permanent magnets (Ferrites) (85.05) (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 (85.17) (10) Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone / Speaker Sets and their part (85.18) (11) Telephone answering machines (85.20) (12) Parts of Telephone answering machines (85.22) (13) Prepared unrecorded media for sound recording or similar recording of other phenomena (85.23) (14) IT software on any media (85.24) (15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras (85.25) (16) Radio communication receivers, Radio pagers (85.27) <ol style="list-style-type: none"> (i) Aerials, antennas and their parts (85.29) (ii) Parts of items at 85.25 and 85.27 listed above (85.29) (17) LCD Panels, LED Panels and parts thereof (85.31) (18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof (85.32) (19) Electrical resistors (including rheostats and potentiometers), other than heating resistors (85.33) (20) Printed circuits (85.34) (21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses (85.36) (22) Data/Graphic Display tubes, other than TV Picture tubes and parts thereof (85.40) (23) Diodes, transistors and similar semi-conductor devices; <p style="margin-left: 40px;">Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels;</p> <p style="margin-left: 40px;">Light emitting diodes; Mounted piezo-electric crystals (85.41)</p> (24) Electronic Integrated Circuits and Micro – assemblies (85.42) (25) Signal generators and parts thereof (85.43) (26) Optical fibre cables (85.44) (27) Optical fibre and optical fibre bundles and cables (90.01) (28) Liquid Crystal Devices, Flat Panel display devices and parts thereof (90.13) (29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyzer and Signal analyzer (90.30).
40.	Kerosene sold through public distribution system
41.	Nawar
42.	Napa Slabs (Rough and polished flooring stones)

43.	Ores and minerals
44.	Paper of all kinds and news print
45.	Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes
46.	Plastic footwear
47.	Printed material like diary, calendar etc.,
48.	Printing Ink excluding toner and cartridges
49.	Processed and branded salt
50.	Pulp of bamboo, wood, waste paper and bagasse
51.	Rail coaches, engines and wagons
52.	Readymade Garments
53.	Renewable energy devices and spare parts
54.	Safety Matches
55.	Seeds
56.	Sewing Machines and parts and accessories thereof
57.	Ships and other vessels
58.	Silk fabrics other than Handloom silk fabrics
59.	Skimmed Milk Powder and UHT Milk
60.	Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies
61.	Sports goods excluding apparels and footwear
62.	Starch and Sago
63.	Tamarind, Tamarind seed, dhall, kernel, powder and husk
64.	Tractors and Threshers, Harvesters and attachments and parts thereof
65.	Transmission towers
66.	Umbrellas
67.	Vanaspathi, Hydrogenated Vegetable Oil.
68.	Vegetable Oils – All kinds of vegetable Oils including solvent oils and Coconut Oil
69.	Writing Instruments
70.	Coal Including coke in all its forms, but excluding charcoal
71.	Iron and steel, that is to say:
	(i) Pig Iron, Sponge Iron, and cast iron including ingot moulds, and bottom plates.
	(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;
	(iv) Steel bars, rounds, rods, squares, flats, octagons and hexagons; plain and ribbed or twisted, in coil form as well as straight length
	(v) Steel structurals, angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections
	(vi) Sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revitted condition.
	(vii) Plates, both plain and chequered in all qualities
	(viii) Discs, rings, forgings and steel castings;
	(ix) Tool, alloy and special steels of any of the above categories
	(x) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings
	(xi) Tin-plates, both hot dipped and electrolytic and tin free plates
	(xii) 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;
	(xiii) Wheels, tyres, axes and wheel sets

	(xiv) Wire rods and wires rolled, drawn, galvanized, aluminized, tinned or coated such as by copper
72.	Iron and Steel scrap, that is to say
	(i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap
	(ii) Steel melting scrap in all forms including steel skull, turnings and borings
	(iii) Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xiv) of entry 71
73.	Oil Seeds, that is to say
	(i) Sesamum or Til (orientale)
	(ii) Soyabeen (Glycine seja)
	(iii) Rape seed and mustard
	1. Toria (Brassica campestris vartoria)
	2. Rai (Brassica Juncea)
	3. Jamba – Taramira (Eruca satiya)
	4. Sarcon – yellow and brown (brassica compestris varsarson)
	5. Banarasi Rai or True mustard (Brassica nigra)
	(iv) Linseed (linum usitatissimum)
	(v) Sunflower (Helianthus annus)
	(vi) Nigar seed (Guizotia abyssinica)
	(vii) Neem, vepa (Azadi rachta indica)
	(viii) Mahua, illupai, ippe (Madhuca indica, M. Latifolia), Bassia, Latifolia and Madhuca Longifolia Syn. M. Longifolia)
	(ix) Karanja, Pongam, Honga (Pongamia pinnata syn. P Glabra)
	(x) Kusum (Schleichera Oleosa, syn. S. Trijuga)
	(xi) Punna undi (Calophyllum, inophyllum)
	(xii) Kokum (Carcinia indica)
	(xiii) Sal (Shorea robusta);
	(xiv) Tung (Aleurite Jordi and A.Montana)
	(xv) Red Palm (elaeis guinenisis)
	(xvi) Safflower (corthanus tinctorius)
74.	Castor (Ricinus communis)
75.	Coconuts other than tender coconuts (cocos nucifera)
76.	Copra
77.	Groundnut or peanut (hypogea)
78.	Cotton seeds
79.	Jute, that is to say the fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorius and the fibre known as Mesta or Bimli extracted from plants of the species hibiscus cannabinus and Hibiscus sabdariffavar altissima and the fibre known as sunnhemp extracted from plants of the species Crotalaria Juncea whether baled or otherwise
80.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in all its unmanufactured State, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.
81.	Hides and Skins, Tanned or Un-Tanned
82.	Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes
	1. decantation

	<ol style="list-style-type: none"> 2. de-salting 3. dehydration 4. stabilization in order to normalize the vapour pressure 5. elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure 6. the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned process 7. any other minor process including addition of pour point depressants or flow improvers) which does not change the essential character of the substance
83.	All kinds of Pulses and Dhalls
84.	Wheat (<i>Triticum vulgare</i> T., <i>compactum</i> , <i>T.sphaerococum</i> , <i>T.durum</i> , <i>T.aestivum</i> , <i>L.T.dicocum</i>);
85.	Paddy (<i>Oryza sativa</i> L)
86.	Rice (<i>Oryza sativa</i> L.)
87.	P.V.C. cloth, Waterproof cloth, Tarpaulin and Rexine
88.	Oil cakes and Deoiled cakes
89.	<p>“Drugs & Medicines”, whether patent or proprietary, as defined in Section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), but not including:-</p> <ol style="list-style-type: none"> a) medicated goods; b) products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps; c) mosquito repellants in any form.
90.	Veterinary medicines including Poultry Feed supplements
91	All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials.

SCHEDULE – V

(See sub-section (3) of section 4)

Goods Taxable at Standard Rate (RNR) of 12.5 %

All Goods other than those specified in Schedules I, III, IV and VI.

SCHEDULE –VI

(See sub-section (5) of section 4)

Goods subjected to tax at special rates

Item No.	Description	Point of levy	Rate of tax
1	All liquors, bottled and packed as per the provisions of the A.P. Excise Act, 1968 (including imported liquor) but excluding toddy and arrack.	At the point of first sale in the State.	70%
2	Petrol	At the point of first sale in the State	32.55%
3	Aviation motor spirit and any other motor spirit.	At the point of first sale in the State	32.55%
4	Aviation turbine fuel	At the point of first sale in the State	32.55%
5	Diesel Oil	At the point of first sale in the State	21.33%

Explanation – I:- For the purpose of item (1) when any distillery or brewery or any dealer sells liquor to the Andhra Pradesh Beverages Corporation Limited, or Canteen Stores Department, the sale by the Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department shall be deemed to be the first sale.

Explanation – II:- For the purpose if item (1) sale of liquor by any distillery or brewery or any dealer to Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department shall be exempt from tax under this Act.

Explanation – III:- For the purpose of items 2,3,4 and 5 a sale by one oil company to another oil company shall not be deemed to be the first sale in the State. Accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

Note: The expression ‘oil company’ in this explanation means:

- (a) Hindustan Petroleum Corporation Limited
- (b) Indian Oil Corporation Limited
- (c) Bharat Petroleum Corporation Limited
- (d) Indo-Burma Petroleum Company Limited
- (e) Chennai Petroleum Corporation Limited and
- (f) Reliance Industries
- (g) Reliance Petro Marketing Private Ltd
- (h) Reliance Petroleum Private Ltd.,
- (i) Oil Natural Gas Commission
- (j) Such other oil company as the Government may, from time to time, by notification in the Gazette specify in this behalf.