

**THE SOLVENT EXTRACTORS' ASSOCIATION OF INDIA**

**Edible & Non-edible Oils – Import Duty Structure**

<b>Edible Oil</b> w.e.f. 23.9.2016	<b>Import Duty Structure</b>						
	<b>Duty</b>	<b>C.V.D.</b>	<b>Cess on C.V.D.</b>	<b>Edu. Cess</b>	<b>S.A.D.</b>	<b>=</b>	<b>Effective</b>
Crude Palm Oil & Crude Olein	7.5%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>7.73%</b>
Vanaspati (Hydrogenated Fat)	7.5%	+ Nil	+ Nil	+ 3%	+ 4%	=	<b>12.03%</b>
Crude Sunflower Oil	12.5%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>12.87%</b>
Crude Rapeseed Oil	12.5%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>12.87%</b>
Refined Palm Oil & RBD Palmolein	15.0%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>15.45%</b>
Refined Rapeseed Oil	20.0%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>20.60%</b>
Refined Sunflower Oil & Other Oils	20.0%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>20.60%</b>
Refined Soybean Oil	20.0%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>20.60%</b>
Degummed Soybean Oil	12.5%	+ Nil	+ Nil	+ 3%	+ Nil	=	<b>12.87%</b>
<b>Non-Edible Oil</b> w.e.f. 28.2.2015							
Crude Palm Stearin (AU Condition)	Nil	+ 12.5%	+ Nil	+ 3%	+ 4%	=	<b>17.39%</b>
Crude Palm Kernel Oil	Nil	+ 12.5%	+ Nil	+ 3%	+ 4%	=	<b>17.39%</b>
Palm Fatty Acid Distilate (P.F.A.D.) (AU Condition)	Nil	+ 12.5%	+ Nil	+ 3%	+ 4%	=	<b>17.39%</b>
Palm Kernel Fatty Acid Distilate (P.K.F.A.D.)	Nil	+ 12.5%	+ Nil	+ 3%	+ 4%	=	<b>17.39%</b>
Spilt Palm Kernel Fatty Acid	Nil	+ 12.5%	+ Nil	+ 3%	+ 4%	=	<b>17.39%</b>
<b>Oilseeds</b>							
Oilseeds	30%	+ Nil	+ Nil	+ 1%	+ 2%	=	<b>36.55%</b>
Oilcake *	15%	+ Nil	+ Nil	+ 1%	+ 2%	=	<b>20.80%</b>

\* **Import duty on certain oilcakes reduced to Nil up to 31.12.2014 vide Notification No.12/2014-Customs**

**Calculation of Duty e.g.**

**RBD Palmolein.** :- Duty 15.0%, Edu. Cess 3% on 15.0% i.e. 0.45%

**Total Effective Duty : 15.0% + 0.45% = 15.45%**

**Crude Palm Oil : Duty 7.5%, Edu.Cess 3% on 7.5% i.e. 0.23%**

**Total Effective Duty : 7.5% + 0.23 = 7.73%**

**C.P.S.** : Duty Nil

C.V.D. @12.5% on 100.0% = 12.5 %

Edu. Cess @ 3% on C.V.D. i.e 12.5% = 0.375%

S.A.D. @ 4% on Duty + C.V.D. + Edu. Cess

i.e. 100% + 12.50% + 0.375% = 4.515%

**Total Effective Duty : 12.5% + 0.375% + 4.515% = 17.39%**

Date : 30<sup>th</sup> Sept., 2016