

#### 24.17 Revision of Import Duty Structure for Edible Oil

Name of Oil	12.06.2000	12.11.2000	28.02.2001	30.10.2001	30.04.2003	9.1.2004	9.7.2004
Crude palm oil & crude olein	15% + 1.5% SC=16.5%	25% No Surcharge	75%	65%	65%	65%	65% + 2% cess= 66.5%
Other crude edible oil for vanaspati & refineries	25%+2.5% SC=27.5%	35% No Surcharge	75%	75%	75%	75%	75% + 2% cess= 76.5%
Refined Palm oil & RBD Palmolein	35%+3.5% SC+4% SAD Effective 42.04%	65%+4% S.A.D. Effective 71.0%	85%+4% S.A.D. Effective 92.4%	85%+4% S.A.D. Effective 92.4%	70%	70%	75%+ 2% cess= 76.5%
Refined rapeseed oil	35%+3.5% SC+4% SAD Effective 42.04%	45%+ 4% S.A.D. Effective 50.8%	75%+4% S.A.D. Effective 82%	75%+4% S.A.D. Effective 82%	75%	75%	75%+ 2% cess= 76.5%
Refined sunflower oil & other oils	35%+3.5% SC+4% SAD Effective 42.04%	45%+ 4% S.A.D. Effective 50.8%	65%+4% S.A.D. Effective 92.4%	65%+4% S.A.D. Effective 92.4%	85%	85%	85%+ 2% cess= 86.7%
Refined soybean oil	35%+3.5% SC+4% SAD Effective 42.04%	45%+ 4% S.A.D. Effective 50.8%	45%+4% S.A.D. Effective 50.8%	45%+4% S.A.D. Effective 50.8%	45%	45%	45%
Degummed soybean Oil	35%+3.5% SC Effective 39.7%	45%	45%	45%	45%	45%	45%

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Name of Oil	15.2.2005	28.2.2006	11.3.2006	13.1.2007	23.7.2007	29.3.2008
Crude palm oil & crude olein	50% +2% cess =81.8%	-50% +4% SAD+2% cess=88.8%	70%+4% SAD+2% cess=78.2%	50% +3% Ed Cess Effective 51.5%	45% +3% Ed Cess Effective 46.35%	20% +3% Ed Cess Effective 20.6%
Vanaspati (Hydrogenated fat)				50%+3% Ed Cess + SAD 4% Effective 89.8%	50%+3% Ed Cess + SAD 4% Effective 89.8%	50%+3% Ed Cess + SAD 4% Effective 89.8%
Crude Sunflower Oil				50% +3% Ed Cess Effective 51.5%	40% +3% Ed Cess Effective 41.2%	20% +3% Ed Cess Effective 20.6%
Other crude edible oil for vanaspati & refiners	50% +2% cess= 91.8%	50% +4% SAD+ 2% cess= 99.4%	50% +4% SAD+ 2% cess= 99.4%	50% + 3% Ed Cess Effective 92.7%	50% + 3% Ed Cess Effective 92.7%	---
Refined Palm oil & RBD Palmolein	50% +2% cess= 91.8%	50% +4% SAD+ 2% cess= 99.4%	50% +4% SAD+ 2% cess= 88.8%	57.5% + 3% Ed Cess Effective 89.23%	52.5% + 3% Ed Cess Effective 54.08%	27.5% + 3% Ed Cess Effective 28.3%
Refined rapeseed oil	75%+ 2% cess= 76.5%	75%+4% SAD+ 2% cess= 83.5%	75%+4% SAD+ 2% cess= 83.5%	75%	75%	27.5% + 3% Ed Cess Effective 28.33%
Refined sunflower oil & other oils	85%+ 2% cess= 86.7%	85%+4% SAD+ 2% cess= 94.1%	85%+4% SAD+ 2% cess= 94.1%	50% + 3% Ed Cess Effective 61.8%	50% + 3% Ed Cess Effective 51.5%	27.5% + 3% Ed Cess Effective 28.33%
Refined soybean oil	45%	45% + 4% SAD 50.8%	45% + 4% SAD 50.8%	45%	45%	45%
Degummed soybean Oil	45%	45% + 4% SAD 50.8%	45% + 4% SAD 50.8%	45%	40%	40%

Name of Oil	14.2.2006	18.11.2008	18.3.2009
Crude palm oil & crude olein	NI	NI	NI
Vanaspati (Hydrogenated fat)	7.5%+3% Ed Cess + SAD 4% Effective 12.03%	7.5%+3% Ed Cess + SAD 4% Effective 12.03%	7.5%+3% Ed Cess + SAD 4% Effective 12.03%
Crude Sunflower Oil	NI	NI	NI
Refined Palm oil & RBD Palmolein	7.5% + 3% Ed Cess Effective 7.73%	7.5% + 3% Ed Cess Effective 7.73%	7.5% + 3% Ed Cess Effective 7.73%
Refined rapeseed oil	7.5% + 3% Ed Cess Effective 7.73%	7.5% + 3% Ed Cess Effective 7.73%	7.5% + 3% Ed Cess Effective 7.73%
Refined sunflower oil & other oils	7.5% + 3% Ed Cess Effective 7.73%	7.5% + 3% Ed Cess Effective 7.73%	7.5% + 3% Ed Cess Effective 7.73%
Refined soybean oil	7.5%	7.5%	7.5%
Degummed soybean Oil	NI	20%	---

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Name of Oil	1.3.2011	16.03.2011	17.1.2013	23.01.2013	24.12.2014	19.09.2015
Crude palm oil & crude olein	Nil	Nil	2.5%+3% Edu. Cess =2.58%	2.5%+3% Edu. Cess =2.58%	7.5%	12.5%
Vanaspati (Hydrogenated fat)	7.5%+3% Edu. Cess + 4% SAD=12.03%	7.5%+3% Edu. Cess + 4% SAD=12.03%	2.5%+3% Edu. Cess + 4% SAD=12.03%	2.5%+3% Edu. Cess + 4% SAD=12.03%		
Crude Sunflower Oil	Nil	Nil	2.5%+3% Edu. Cess =2.58%	2.5%+3% Edu. Cess =2.58%	7.5%	12.5%
Crude Rapeseed Oil	Nil	Nil	2.5%+3% Edu. Cess =2.58%	2.5%+3% Edu. Cess =2.58%		
Refined Palm oil & RBD Palmolein	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	15%	20%
Refined rapeseed oil	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%		
Refined sunflower oil & other oils	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	15%	20%
Refined soybean oil	7.5%	7.5%	7.5%+3% Edu. Cess =7.73%	7.5%+3% Edu. Cess =7.73%	15%	20%
Degummed soybean Oil	Nil	Nil	2.5%+3% Edu. Cess =2.58%	2.5%+3% Edu. Cess =2.58%		

Sources: SEA Handbook 2014

Note : 1. Indian Government has issued Notification dt. 16th November 2001 thereby lowering import duty for fixed quantity of 1,50,000 tons. 50% for Crude Sunflower & Safflower Seed Oil and 45% for Refined Rapeseed Oil.

2. Indian Government has issued Notification No. 63(REF-2003) 2002-07,dt. 12th May 2004 thereby fixing TRQ off 1,50,000 tonnes of crude sunflower and safflower oil at 50% import duty and 150000 tonnes of Rapeseed oil at 45% import duty

3. 2% Education Cess imposed on Custom Duty with effect from 9.7.2004 except on Soybean Oil.

3. Education Cess has been increased to 3% from 10.1.2007