

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS**

**LOK SABHA
UNSTARRED QUESTION NO.3942**

**TO BE ANSWERED ON FRIDAY, DECEMBER 9, 2016/AGRAHAYANA 18, 1938
(SAKA)**

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CESS AND SURCHARGES ON INCOME TAX

QUESTION

3942. COL. SONARAM CHOUDHARY

Will the Minister of FINANCE be pleased to state:

- (a) whether cess and surcharges on income tax and other Central Taxes like the education cess is for funding the Central scheme on States subject and are not counted as a part of the divisible pool;
- (b) if so, the details thereof;
- (c) whether Government is considering to count cesses and surcharges as a part of the divisible pool; and
- (d) if so, the details thereof and action taken thereon?

ANSWER

**THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ARJUN RAM MEGHWAL)**

(a) & (b) : Cess and Surcharges on various taxes are used to fund programme and activities of the Central Government. As per Article 270 of the Constitution, surcharge on taxes and other duties referred to in Article 271 and any cess levied for specific purposes under any law made by Parliament are not shareable between the Union and the States. A list of estimates of cesses, surcharges and other duties as per Budget Estimates for 2016-17 is in Annexure.

(c) & (d) : No, Sir.

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ANNEXURE

ANNEXURE AS REFERRED TO IN PART (a) and (b) OF
LOK SABHA UNSTARRED QUESTION NO.3942 TO BE
ANSWERED ON 09/12/2016

DETAILS OF ESTIMATES OF NON-SHARABLE CESSES,
SURCHARGES AND OTHER DUTIES AS PER BUDGET
ESTIMATES FOR 2016-17

(Crores)

Sr. No.	Component	Budget 2016-17
1.	Corporation Tax	
1.02	Surcharge	51379.01
1.03	Education Cess	14386.12
	Total-Corporation Tax	65765.13
2.	Taxes on Income	
2.02	Surcharge	7650.00
2.03	Education Cess	9662.60
	Total-Taxes on Income	17312.60
4.	Customs	
4.01.07	National Calamity Contingent Duty	1550.00
4.01.08	Education Cess	4150.00
4.01.09	Secondary & Higher Education Cess	2075.00
4.03	Cesses on Exports	120.00
	Total-Customs	7895.00
5.	Union Excise Duties	
5.02	Additional Duty of Excise on Motor Spirit	19500.00
5.03	Additional Duty of Excise on High Speed Diesel Oil	58500.00
5.04	National Calamity Contingent Duty	4900.00
5.05	Special Additional Duty of Excise on Motor Spirit	19000.00
5.06	Surcharge on Pan Masala and Tobacco Products	1190.00
5.07	Cesses administered by Department of Revenue	
5.07.01	Education Cess	0.00
5.07.02	Secondary & Higher Education Cess	0.00
5.07.03	Cess on Crude Oil	10303.03
5.07.04	Cess on Bidi	159.96
5.07.05	Cess on Sugar	601.65
5.07.06	Cess on Automobiles	394.40
5.07.07	Others	141.76
5.07.08	Clean Environment Cess (erstwhile - Clean Energy Cess)	26148.20
5.07.09	Infrastructure Cess	3000.00
5.07.10	Taxes on Sale, Trade etc.	

Sr. No.	Component	Budget 2016-17
	<i>Total-Cesses administered by Department of Revenue</i>	<i>40749.00</i>
5.08	Cesses administered by Other Departments	
5.08.01	Coal and Coke	580.00
5.08.02	Salt	0.00
5.08.03	Rubber	110.00
5.08.04	Mica	0.00
5.08.05	Iron Ore, Maganese Ore & Chrome Ore	0.00
5.08.06	Lime Stone and Dolomite	0.00
5.08.07	Cine Workers	0.00
5.08.08	Prevention & Control of (Air & Water) Pollution	250.00
	<i>Amount netted</i>	<i>-250.00</i>
5.08.09	Research and Development	800.00
5.08.10	Beedi Fund	170.00
5.08.11	Cess under other Accounts	9.50
5.08.12	Cess Collecton on Textiles & Textiles Machinery	0.00
	<i>Total-Cesses administered by Other Departments</i>	<i>1669.50</i>
	<i>Total-Union Excise Duties</i>	<i>145508.50</i>
6.	Service Tax	
6.02	Education Cess	0.00
6.03	Secondary & Higher Education Cess	0.00
6.04	Swachh Bharat Cess	10000.00
6.05	Krishi Kalyan Cess	5000.00
	<i>Total-Service Tax</i>	<i>15000.00</i>
	<i>Total</i>	<i>251481.23</i>