

GOVERNMENT OF INDIA
MINISTRY OF AGRICULTURE AND FARMERS WELFARE
DEPARTMENT OF AGRICULTURE, COOPERATION AND FARMERS WELFARE

LOK SABHA
UNSTARRED QUESTION NO. 3389
TO BE ANSWERED ON THE 16TH MARCH, 2021

AGRI INFRA CESS

3389. DR. KALANIDHI VEERASWAMY:

Will the Minister of AGRICULTURE AND FARMERS WELFARE कृषि एवं किसान कल्याण मंत्री be pleased to state:

- (a) Whether the Government has imposed Agri Infra Cess within the country;
- (b) If so, the reasons therefor;
- (c) The details of the number of items on which this cess will be imposed; and
- (d) Whether the Government is aware that this cess will put an extra burden to the common people at a time when they are facing massive job loss, unemployment and poverty within the country?

ANSWER

MINISTER OF AGRICULTURE AND FARMERS WELFARE

कृषि एवं किसान कल्याण मंत्री (SHRI NARENDRA SINGH TOMAR)

(a) & (b): Agriculture Infrastructure and Development Cess (AIDC) has been imposed vide Finance bill 2021-22 and came into effect immediately from 02.02.2021 under the provisions of the Provisional Collection of Taxes Act, 1931. This has been done for the purposes of financing the agriculture infrastructure and other development expenditure.

(c): Agriculture Infrastructure and Development Cess (AIDC) is an additional duty of excise has been imposed on Petrol and Diesel and as duty of customs on specified imported goods as enclosed in **annexure**.

(d): Ministry of Finance has informed that the imposition of AIDC on specified items, the Basic Custom Duty (BCD), Basic Excise Duty (BED) and Special Additional Excise Duty (SAED) rates on such items, as the case may be, have been simultaneously lowered so as to not put additional burden on consumers on most items.

AIDC as duty of Customs:

S. No.	Heading, sub-heading tariff item	Commodity	Basic customs duty	AIDC
1.	0808 10 00	Apples	15% / 35%*	35%
2.	1511 10 00	Crude Palm Oil	15%	17.5%
3.	1507 10 00	Crude Soya-bean oil	15%	20%
4.	1512 11 10	Crude Sunflower seed oil	15%	20%
5.	0713 10	Peas (Pisumsativum)	10%	40%
6.	0713 20 10	Kabuli Chana	10%	30%
7.	0713 20 20	Bengal Gram (desichana)	10%	50%
8.	0713 20 90	Chick Peas (garbanzos)	10%	50%
9.	0713 40 00	Lentils (Mosur)	10% / 30%*	20%
10.	2204	All goods (Wine)	50%	100%
11.	2205	Vermouth and other wine of fresh grapes, flavoured	50%	100%
12.	2206	Other fermented beverages for example, Cider, Perry, Mead, sake, mixture of fermented beverages or fermented beverages and nonalcoholic beverages	50%	100%
13.	2208	All goods (Brandy, Bourbon whiskey, Scotch etc.)	50%	100%
14.	2701	Various types of coal	1%	1.5%
15.	2702	Lignite, whether or not agglomerated	1%	1.5%
16.	2703	Peat, whether or not agglomerated	1%	1.5%
17.	3102 10 00	Urea	Nil	5%
18.	3102 30 00	Ammonium nitrate	2.5%	5%
19.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	Nil	5%

20.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilisers	Nil	5%
21.	5201	Cotton (not carded or combed)	5%	5%
22.	7106	Silver (including imports by eligible passengers)	7.5%	2.5%
23.	7106	Silver Dore	6.1%	2.5%
24.	7108	Gold (including imports by eligible passengers)	7.5%	2.5%
25.	7108	Gold Dore	6.9%	2.5%

* All goods originating in or exported from the United States of America.

AIDC as additional duty of excise

Commodity	Duty rates applicable with effect from 02.02.2021 (Rs. per litre)				
	BED	SAED	RIC	AIDC	Total
Petrol (unbranded)	1.40	11	18	2.5	32.90
Petrol (branded)	2.60	11	18	2.5	34.10
Diesel (unbranded)	1.80	8	18	4.0	31.80
Diesel (branded)	4.20	8	18	4.0	34.20

BED: Basic Excise Duty; SAED: Special Additional Excise Duty; RIC: Road and Infrastructure Cess; AIDC: Agriculture Infrastructure and Development Cess.
