
APVAT ACT, 2005

SCHEDULE - III

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

LIST OF GOODS TAXABLE @ 1%

<u>Sl.No.</u>	<u>Name of the Commodity</u>
1.	Bullion, Specie, Platinum and other precious metals.
	1. Subs. by the Act No.10 of 2006, w.e.f.01-12-2005, Earlier it was: 1. "Bullion and Specie".
2.	Articles and Jewellery made of bullion or specie or any other precious metals and Jewellery embedded with precious stones and semi-precious stones.
	2. Subs. by the Act No.23 of 2005, w.e.f.01-09-2005. Earlier it was: "2. Articles and Jewellery made on bullion or specie or both and Jewellery embeded with precious stones and semi-precious stones and gold coated or gold covered jewellery"
3.	Precious stones, that is to say, Diamonds, Emeralds, Rubees, Sapphires and semi-precious stones and pearls.

Updated on 02-05-2015