

SCHEDULE – IV of WBST Act, 1994

The following goods will continue to be taxed under the West Bengal Sales Tax Act (WBST Act),1994 and the rates of tax of those goods under the said Act are as follows :-

Serial No.	Description	Rate of Tax (%)
(1)	(2)	(3)
1.	Foreign Liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.	25 (general rate) 17.5 (on MRP)
2.	Country Liquor	20
3.	Lottery ticket	50
4.	Motor spirit having a flashing point below 24.4 degree celsius required for use as fuel in aircraft.	20
5.	Motor spirit having a flashing point at or above 24.4 degree celsius required for use as fuel in aircraft.	25
6.	Motor spirit other than motor spirit referred to in items 4 and 5 having a flashing point at or above 24.4. degree celsius.	17
7.	Motor spirit of any other kind.	25