

## Types of Duty in Excise and Method of Calculation

### Introduction

The duties of excise can be calculated on assessable value or duty value based on the nature of duty.

### Types of Duty

Type of duty	Duty type	Method of calculation
Basic Excise Duty (BED)	Excise	on Assessable Value
Special Excise Duty (SED)	Excise	on Assessable Value
AED (GSI)	Excise	on Assessable Value
AED (TTA)	Excise	on BED + SED
AED (TTW)	Excise	on BED + SED
AED (PM&T)	Excise	on BED + SED
NCCD	Excise	on BED + SED + AED (GSI)
Special AED	Excise	on Quantity
AED on HSD (High Speed Diesel)	Excise	on Quantity
Educational Cess	Excise	On Total Excise Duty
SHE Cess on Excise duty	Excise	On Total Excise Duty
Countervailing Duty(CVD)	CVD	on Assessable Value + BCD
SED of CVD	CVD	on Assessable Value + BCD
AED (GSI) of CVD	CVD	on Assessable Value + BCD
AED (TTA) of CVD	CVD	on CVD + SED of CVD
AED (TTW) of CVD	CVD	on CVD + SED of CVD
AED (PM&T) of CVD	CVD	on CVD + SED of CVD
NCCD of CVD	CVD	on CVD + SED of CVD + AED (GSI) of CVD
Special AED of CVD	CVD	on Quantity
AED on High Speed Diesel of CVD	CVD	on Quantity
Educational Cess on CVD	CVD	On Total CVD
SHE Cess on CVD	CVD	On Total CVD
Basic Custom Duty	Customs	on Assessable Value
Additional Duty on Customs	Customs	on BCD
Educational Cess on Customs	Customs	on Total Customs and CVD
SHE Cess on Customs	Customs	on Total Customs and CVD
Special Custom Duty	Customs	on Current Sub Total

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Since there are many duties and different calculation methods, which might lead to mistakes in the calculation, the chart given above, mentions all the duties and their calculation in a simple and easy to understand manner.