

Appendix Table 23: Distribution Criteria of the Union Excise Duties

(Per cent)

Commission	States' Share in Income Tax	Weights for Distribution Criteria								
		Distance of Per Capita Income	Population	Inverse Income	Backwardness	Non-plan Revenue Deficit	Area Adjusted	Infrastructure	Tax Effort	others
First FC	40.0	—	100.0	—	—	—	—	—	—	—
Second FC	25.0	—	90.0	—	—	—	10.0	—	—	—
Third FC	20.0	—	—	—	—	—	—	—	—	—
Fourth FC	20.0	—	80.0	—	20.0	—	—	—	—	—
Fifth FC	20.0	—	80.0	—	20.0	—	—	—	—	—
Sixth FC	20.0	25	75.0	—	—	—	—	—	—	—
Seventh FC	40.0	—	25.0	25.0	25.0	—	—	—	—	25.0
Eighth FC	45*	50.0	25.0	25.0	—	—	—	—	—	—
Ninth FC	45.0	33.5	25.0	12.5	12.5	16.5	—	—	—	—
Tenth FC	47.5**	60.0	20.0	—	—	—	5.0	5.0	10.0	—
Eleventh FC	—	—	—	—	—	—	—	—	—	—
Twelfth FC	—	—	—	—	—	—	—	—	—	—
Thirteenth FC	—	—	—	—	—	—	—	—	—	—

'—' : Nil.

* : 40 per cent of the net proceeds to be distributed while the remaining 5 per cent would be earmarked for the non-plan revenue deficit States.

** : 40 per cent of the net proceeds to be distributed while the remaining 7.5 per cent would be earmarked for the non-plan revenue deficit States.

Source : Report of various Finance Commissions.