


RATES OF EXCISE DUTY, LICENCE FEE AND SPECIAL FEE

(a)	IMFS:			
I	EXCISE DUTY -To be remitted by Manufactures - before taking indents every day - vide G.O.(Ms).No.2, Home, P & E (III) Dept.dt.25.01.2024 and notification in Tamil Nadu Gazette Extraordinary No.23 dated 25.01.2024 effective from 01.02.2024 and G.O.(Ms).No.11, Home, P & E (III) Dept.dt.29.02.2024 and notification in Tamil Nadu Gazette Extraordinary No.74 dated 29.02.2024 effective from 01.03.2024			
	RANGE	RATE PER P.L	RATE PER CASE	MRP PER 180ml BOTTLE Rs.
	ORDINARY	Rs.200.00	Rs. 1350.00	140/-
	MEDIUM	Rs.264.00	Rs. 1782.00	170/-
	PREMIUM BASIC PRICE FROM Rs. 994.00 to Rs.2493.00.	Rs.313.00	Rs. 2112.75	From 200/- to 280/-
	BASIC PRICE FROM RS. 2494.00 AND ABOVE	Rs. 343.00	Rs. 2315.25	310/330/350/440/460 530/670
(b)	BEER :			
	G.O.(Ms).No.19 H, P&E III Dept dated.07.03.2022	Rs.15.00 per B.L	Rs. 117.00	From 140/- to 210/-
(c)	WINE :			
	G.O.(Ms).No.16 H, P&E III Dept dated.20.08.2014 G.O. (Ms.) No.24, H, P&E (III) Dept. dated 01.09.2020			
	(1)Basic Price Upto Rs. 1500/- per case	Rs.7.00 per B.L.	Rs. 63.00	90 and 100
	(2) Basic Price Rs. 1501/- and above per case	Rs.15.00 per B.L.	Rs. 135.00	220
II	Annual Privilege Fee for Retail Shops - Amended vide G.O. (Ms) No.19, H, P & E (VI) Dept. dated 29.03.2013 as follows: 1) Annual privilege fee - Rs.1,00,000 per annum 2) Licence Fee - Rs.1,000 per annum 3) Application Fee - Rs.100			
III	Wholesaler License Fee		- Rs.4,00,000	
	Branch Depot License Fee		- Rs.4,300	
	(@ Rs. 100 per depot for the remaining 42 depots)			
	Application fee		- Rs.200	
IV	SPECIAL FEE (In respect of import from other States and other Countries) - Special Fee revised vide G.O.(Ms).No.35 H, P&E VIII Dept dt. 18.07.2023	Earlier Special Fee was remitted by TASMAC at the time of applying for import permits. The Government vide G.O.(Ms) No. 17 P&E VIII dept dated 29.03.2013 have issued orders to remit the special fee by the import suppliers of TASMAC instead of remittance by TASMAC.		
	ORDINARY (Upto Rs.478/- per case)		Rs.354.00 per Proof Litre	
	MEDIUM (Rs.479/- to Rs.547/- per case)		Rs.430.00 per Proof Litre	
	PREMIUM (Rs.548/- to Rs.1,643/- per case)		Rs.520.00 per Proof Litre	
	SUPER PREMIUM (Rs.1,644/- to Rs.3,923/- per case)		Rs.587.00 per Proof Litre	
	PREMIUM DELUXE (Rs.3,924/- and above per case)		Rs.663.00 per Proof Litre	

(LP)


General Manager (Finance)

	WINE	
	ORDINARY (Upto Rs.750/- per case)	Rs.490.00 per Proof Litre
	MEDIUM (Rs.751/- to Rs.1,500/- per case)	Rs.618.00 per Proof Litre
	PREMIUM (Rs.1,501/- and above per case)	Rs.714.00 per Proof Litre
	BEER	
	ORDINARY (Upto Rs.305/- per case)	Rs.32.00 per Bulk Litre
	PREMIUM (Rs.306/- and above per case)	Rs.45.00 per Bulk Litre

Export Pass Fee

G.O. (Ms).No.21 Home, Prohibition and Excise (III) Dept. dt. 21.07.2015 and amended vide G.O. (Ms).No.29 Home, Prohibition and Excise (III) Dept. dt. 18.07.2023

The Local Brewery Units have to pay Export Pass Fee at the rate of Rs.4/Bulk Litre on Export of Beer.


General Manager (finance)



Value Added Tax Rate

As per the Second Schedule to the Tamil Nadu VAT Act, 2006, the rates of tax levied on Alcoholic Liquor for human consumption are given below:

Sl.No	Description of Goods	Point of Levy	Rate of Tax	Commodity Code
1	Alcoholic liquors of all kinds for human consumption which are purchased/ procured / brought from outside the state other than foreign liquors falling under item 3.	At the point of first sale in State.	58%	401
		At Second point of sale in the State.	14.5%	
2.	(i) Alcoholic liquors of all kinds for human consumption other than liquors falling against Serial Number 1 and 3.	At the point of first sale in the State	58%	402
	(ii) Alcoholic liquors of all kinds for human consumption, other than Beer, Wine, Draught Beer and liquors falling against Serial Number 7 and 13	At the Second point of Sale in the State	220%	
	(iii) Beer	At the Second point of sale in the State	260%	
	(iv) Wine	At the Second point of sale in the State	250%	
	(v) Draught Beer	At the Second point of sale in the State	270%	
	(vi) Alcoholic liquors of all kinds for human consumption, other than liquors falling against Serial Number 1 and 13	At the Third point of sale in the State	14.5%	
3.	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under the Customs Tariff Act, 1975 (Central Act 51 of 1975) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in State.	58%	403
		At the Second point of sale in the State	14.5%	


 General Manager (Finance)

Additional Tax:

G.O. (Ms).No.22 Commercial Taxes and Registration (B1) Department, dated 30.03.2017.

2% **Additional Tax** payable on Taxable Turnover of sale of Alcoholic Liquors of all kinds for Human Consumption at the Second Point of sale in the State with effect from 01.04.2016.


General Manager (Finance)

