

TAMIL NADU STATE MARKETING CORPORATION LIMITED
(A Government of Tamil Nadu undertaking)

Notice Inviting offers for registration of
Imported Foreign Liquor brands for sale to TASMAL

Tamil Nadu State Marketing Corporation Limited is a Company wholly owned by the State of Tamil Nadu having exclusive privilege of conducting wholesale and retail trade in IMFS and Beer in the whole State. It is also dealing in Imported Foreign Liquor (IFL) brands. The Corporation invites **offers for registration of** Imported Foreign Liquor (IFL) brands both 'Duty paid' and 'Duty free' for supply from the brand owners or their authorized distributors. They may submit **offer form** in the format given in **Appendix – I**. This invitation is for registration of IFL both 'Duty paid' and 'Duty free' brands for sale through TASMAL shops/sale to FL-2/FL-3 licensees. **Registration of brands is a continuous process and can be done by the eligible persons at any time during the financial year.** The persons who have registered their brands shall have no right vested in him to insist on TASMAL to purchase the goods offered by him.

Price details are to be furnished in **Appendix-II**. Terms and Conditions and Additional Terms and Conditions for supply of IFL brands are given in **Appendix- III and IV** respectively. Special Fee rates in respect of Imported Foreign Liquor are given **Appendix – V**. Specimen price structure of imported foreign liquor brands (Duty paid items) for retail shops are given in **Appendix – VI**. Specimen price structure of imported foreign liquor brands (Duty paid and Duty free items) for FL2/F3 licensees are given in **Appendix – VII and VIII** respectively.

Sd/-
MANAGING DIRECTOR.

**TAMIL NADU STATE MARKETING CORPORATION LIMITED
C.M.D.A. TOWER-II, IV-FLOOR, GANDHI IRWIN BRIDGE ROAD,
EGMORE, CHENNAI - 8.**

PHONE: 044-28521298, 28524608, 28521970.

Fax No.:044-28524634

E-MAIL : tasmac@md3.vsnl.net.in

APPENDIX - I

**OFFER FORM FOR REGISTRATION OF
IMPORTED FOREIGN LIQUOR (IFL) BRANDS WITH TASMAC.**

1) Name of the applicant,

Address,

Phone Nos.,

Fax No.

E-Mail Address

2) Whether the applicant is

(i) Proprietor

(ii) Partnership

(iii) Public Limited

(iv) Private Limited

(Certificate of incorporation & Memorandum & Articles of Association/Partnership deed and registration from the registrar of firms should be enclosed).

3) Whether the applicant is a

(i) brand owner

(ii) authorised distributor

(proof to be enclosed)

4) Names & Address of Bonded Warehouse of the applicant
(situated outside the State of Tamil Nadu)

(i) Full address

(ii) Phone No.

(iii) Fax No.

(iv) E-Mail address

(Attested copy of licence issued by the competent Authority for each warehouse should be enclosed).

5) Security Deposit in the name of TASMAL payable at Chennai. D.D. No..... Date
Bank.....
Amount - Rs.

Brand Registration Fee D.D. No..... Date
Bank.....
Amount - Rs.

(Demand Drafts to be enclosed)

(Details of Security Deposit, Brand Registration Fee and Label Approval Fee are given in Appendix - IV)

This offer is made subject to the terms and conditions of Registration which are signed by the applicant in each page for having read and understood and are enclosed herewith.

The particulars furnished above and in the enclosures are true to the best of my knowledge and belief.

I/we shall enter into an agreement incorporating all the terms and conditions for Import of Brands of Imported Foreign Liquor in the required proforma on a Non - Judicial stamp paper of requisite value, after the brands are registered.

SIGNATURE OF THE CHIEF EXECUTIVE
OR THE AUTHORISED SIGNATORY
OF THE OFFEROR
(with seal).

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APPENDIX - II

**FURNISHING OF PRICE DETAILS OF
IMPORTED FOREIGN LIQUOR**

1) Name of the applicant, _____ :
Address, Phone Nos., Fax No.
and E.Mail Address

1) Price offered to TASMAC :

Sl. No	Brand Name	Pack size and No. of bottles in a case	Origin (Country)	Net Basic Price (per bottle) Rs.	Freight, Ins. & others (per bottle) Rs.	Sub total, Gross Basic Price offered to TASMAC incl. Freight, insurance etc. (Per bottle) Rs.	Customs Duty (Per bottle) Rs.	Total (per bottle) Rs.	CST (per bottle) Rs.	Total Invoice price to TASMAC (per bottle) Rs.	Total Invoice price (per case) Rs.
1)											
2)											

2) Price already offered (i) to FL-2 & FL-3 licensees in Tamil Nadu and (ii) to Other States.

Sl. No	Brand Name	Pack size and No. of bottles in a case	Name of the origin	(Invoice Price offered to TASMAC (Per case) Rs.	Invoice price to FL-2 & FL-3 Licensees in Tamil Nadu (Per case) Rs.	Other State Net Basic Price (per case) Rs.	Other State Gross Basic Price Net + Freight + Ins. etc. (per case) Rs.	Other State Invoice Price Rs.	Name of the State
1)									
2)									

This offer is made subject to the terms and conditions of Registration and Terms and conditions of Import which are signed by the applicant in each page for having read and understood and are enclosed to the Profile.

The particulars furnished above and in the enclosures are true to the best of my knowledge and belief.

I/we shall enter into an agreement incorporating all the terms and conditions for Imported Foreign Liquor brands in the required proforma on a Non - Judicial stamp paper of requisite value, after the brands are registered.

SIGNATURE OF THE CHIEF EXECUTIVE
OR THE AUTHORISED SIGNATORY
OF THE APPLICANT
(with seal).

The following documents should be enclosed:

1. Supporting copy of invoices and Import Permits issued to FL-2 & FL-3 licensees in Tamil Nadu
2. Copy of invoices issued to other States for supply
3. Distributorship authorization letter of the brand owner – Brandwise
4. Copy of Customs Bonded Ware House (in other States) licence.
- 5. Undertaking to the effect that the basic price quoted is the lowest in the Country.**

APPENDIX - III

Terms and conditions for supply of Imported Foreign Liquor brands

- 1) The supplier should have a licensed Customs bonded warehouse (or) he should have an arrangement with licensed customs bonded warehouse (proof to be enclosed).
- 2) The supplier should be the authorized distributor of the concerned IFL brand (or) he should be the manufacturer of the brand in a foreign country (proof to be produced).
- 3) The products should have already been supplied to FL2/FL3 licensees in Tamil Nadu.
- 4) The **basic price** offered to TASMAL should be the lowest when compared to the rate at which these products are supplied by the supplier to the neighbouring State Corporations and other States (**i.e. lowest in the Country**) and FL2/FL3 licensees in Tamil Nadu.
- 5) The rates offered by the supplier are inclusive of Freight and Insurance i.e. **payment will be made only in respect of items received in good condition.**
- 6) **Payment** for the products viz. basic price, customs duty and CST will be made on **15th day** from the date of receipt of the products in TASMAL godowns **for certain brands** and **payment** will be made **after sale of stock** at retail point on fortnight basis for **certain brands.**
- 7) TASMAL has to remit the special fee and wholesaler vend fee to the Government. The supplier has to remit the customs duty.
- 8) The supplier has to produce the proof for payment of customs duty in respect of products supplied to TASMAL along with his invoice.
- 9) The order is to be supplied **within 15 days** from the date of placing order/issue of import permit.

- 10) There is no commitment on part of TASMAC to continue to purchase from the supplier in future.
- 11) The price offered by the supplier and indicated in the purchase order is inclusive of Basic Price, Customs Duty and 2% CST and also includes freight charges, insurance, loading and unloading charges, trade discount @ 1.1% on invoice value and Additional Trade Discount @ Rs.1.20 per case but exclusive of other taxes and duties payable in the State of Tamil Nadu.
- 12) The Interest at Bank Over Draft rate plus 1% is chargeable for the Special Fee and Vend Fee which is paid by TASMAC from the date of remittance till the date of receipt of stock in the depot.
- 13) The brand labels should satisfy the conditions (Slogans, MRP etc.) laid down in the Tamil Nadu Prohibition Act 1937 and the Rules made there under.

APPENDIX – IV

Additional Terms and conditions for supply of Imported Foreign Liquor brands

- 1) **Security Deposit** of Rs.2.00 lakhs is to be collected from each supplier who is the authorised distributor of the concerned IFL brands or the manufacturer of the brand in a foreign country. The security deposit amount is Rs.2.00 lakhs per supplier irrespective of the number of brands he is registering with TASMAC. The amount remains the same even though the supplier is an authorised distributor for more than one foreign manufacturer. The amount of security deposit may be increased subsequently.
- 2) **Registration fee** of Rs.20,000/- per brand of foreign spirits, Rs.10,000/- per brand of foreign beer/wine per annum (the rates prevailing in Karnataka) is to be charged.
- 3) The brand registered with TASMAC are to be **renewed** every financial year by remitting the same amount paid for registration of the brand.
- 4) **Registration/renewal** of the brand is a **continuous process** and can be done by the suppliers at **any time** during the financial year.
- 5) The **brand labels** are to be **registered** with the Commissioner of Prohibition and Excise by the suppliers by remitting **Rs.5,000/- per brand/per pack**.
- 6) In respect of **duty free items**, the FL3 licensees (Star Hotels) should produce the required documents to prove that they are eligible for the customs duty exemption. The supplier of the brand who has registered with TASMAC, has to arrange for de-bonding of the concerned stock without payment of Customs Duty by collecting and submitting the required documents from the concerned FL3 licensee to the concerned Government of India authorities.

- 7) The FL2 & FL3 licensees in Tamil Nadu (or) the suppliers who have registered their brands with TASMAC have to submit the request for specified brands along with the quantity to the TASMAC Corporate Office. They have to remit the Special Fee to the Government in respect of these brands/quantity. Wholesaler Vend Fee will be remitted by TASMAC and interest at bank overdraft rate plus 1% will be charged on it from the date of remittance till the date of receipt of stock in the depot.
- 8) On receipt of the stock in the TASMAC depots, the same should be lifted by the concerned FL2 & FL3 licensees within 3 days from the date of receipt of the goods in TASMAC depots. Otherwise demurrage of Rs.2.00 per case per day will be levied.
- 9) In respect of wine and other items which are kept in the Special Storage space in TASMAC depots, an amount of Re.1/- per day per case will be levied from the date of receipt of goods in the godown.
- 10) In respect of IFL lying at TASMAC godowns for more than 90 days, demurrage charges at the rate of Rs.2/- per case per day will be levied.
- 11) TASMAC was so far purchasing the items which were already supplied to the FL2 & FL3 licensees in Tamil Nadu. Now in addition to those items, the brands which are now ordered by the FL2 & FL3 licensees, may be purchased in reasonable quantity and kept in the depots of TASMAC for supply to TASMAC shops and also for immediate purchase by the FL2 & FL3 licensees.
- 12) **Increase in the supply price** payable to the suppliers other than the increase in the duties and levies like customs duty, CST, etc., is **not permissible during the course of the financial year**. The increase in the price will be considered only at the time of renewal of the brand registration, at the discretion of TASMAC and not as a matter of routine.

- 13) **Decrease in the supply price** due to various reasons is acceptable even during the course of the financial year (the issue price to the FL2 & FL3 licensees and MRP for the brand will remain the same throughout the financial year even if there is reduction in the price payable to the suppliers, to have uniform price).
- 14) In case of reduction in customs duty, CST, etc., the benefit should be immediately passed on by the supplier to TASMAC.
- 15) In the event of reduction in the supply price to the other State Corporations/suppliers, the same benefit should be passed on to TASMAC also immediately, i.e. the basic price to TASMAC should continue to be the lowest.
- 16) Payment will be made to the supplier, on fortnightly basis, in respect of IFL sold to the FL2 & FL3 licensees and at TASMAC retail shops during that Fortnight.

APPENDIX - V

Special Fee rates in respect of Imported Foreign Liquor

Classification	Basic Price (per case of 750 ml. pack size)	Special Fee
	Rs	Rs.
Foreign Liquor		per Proof litre
Ordinary	Upto Rs.478/-	139.51
Medium	Rs.479 to Rs.547	169.32
Premium	Rs.548 to Rs.1,643	204.85
Super Premium	Rs.1,644 to Rs.3,923	231.41
Premium Deluxe	Rs.3,924 and above	261.05
Wine		
Ordinary	Upto Rs.750/-	194.92
Medium	Rs.751 to Rs. 1,500	246.19
Premium	Rs.1,501 and above	309.27
Beer		per Bulk litre
Ordinary	Upto Rs.305/-	15.14
Premium	Rs.306 and above	21.22

APPENDIX – VI

**SPECIMEN PRICE STRUCTURE OF IMPORTED FOREIGN LIQUOR BRANDS
(RETAIL SHOP - PRICE STRUCTURE)**

(DUTY PAID ITEMS)

	LIQUOR	WINE	BEER
	750ML	750ML	330ML
	Rs. P	Rs. P	Rs. P
FOR RETAILSHOP			
Basic price (per bottle)	973.20	507.27	35.45
Customs Duty	637.85	356.67	22.12
Total	1611.05	863.94	57.57
CST 2%	32.22	17.28	1.15
Total price (per bottle)	1643.27	881.22	58.72
Basic price (Invoice price) (per Case)	19719.25	10574.63	1409.31
Special Fee	1762.09	779.36	168.06
Label Cost & affix	3.00	3.00	6.00
Loading	0.25	0.25	0.25
Landed Cost	21484.59	11357.24	1583.63
Whole Sale Profit Margin	5128.37	3901.21	573.91
Additional Profit Margin	2.25	2.25	0.00
Transfer Price	26615.21	15260.70	2157.53
Retail Profit Margin @ 10%	2661.52	1526.07	215.75
Rounding Effect	1.75	0.00	57.09
Selling Price	29278.48	16786.77	2430.38
Sales Tax	16981.52	9736.32	1409.62
Issue price to consumers	46260.00	26523.09	3839.99
MRP	3855.00	2210.00	160.00

Whole Sale Profit Margin %	23.87	34.35	36.24
TASMAC Sales Tax %	58%	58%	58%
Special Fee Rate per PL/BL	261.05	309.27	21.22

APPENDIX - VII

**SPECIMEN PRICE STRUCTURE OF IMPORTED FOREIGN LIQUOR BRANDS
(FL-2 & FL-3 LICENSEES - PRICE STRUCTURE)**

(DUTY PAID ITEMS)

	LIQUOR		WINE		BEER	
	750ML		750ML		330ML	
	Rs.	P	Rs.	P	Rs.	P
FOR FL-2 & FL-3 LICENSEES						
Basic price (per bottle)	973.20		507.27		35.45	
Customs Duty	637.85		356.67		22.12	
Total	1611.05		863.94		57.57	
CST 2%	32.22		17.28		1.15	
Total price (per bottle)	1643.27		881.22		58.72	
Basic price (Invoice price) (per Case)	19719.25		10574.63		1409.31	
Special Fee	1762.09		779.36		168.06	
Label Cost & affix	3.00		3.00		6.00	
Loading	0.25		0.25		0.25	
Landed Cost	21484.59		11357.24		1583.63	
Whole Sale Profit Margin	5126.22		3898.94		799.57	
Additional Profit Margin	2.25		2.25		0.00	
Transfer Price	26613.06		15258.43		2383.20	
Sales Tax	15435.58		8849.89		1382.26	
Whole sale Issue price	42048.64		24108.31		3765.45	

Whole Sale Profit Margin %	23.86	34.33	50.49
TASMAC Sales Tax %	58%	58%	58%
Special Fee Rate per PL/BL	261.05	309.27	21.22

APPENDIX - VIII

**SPECIMEN PRICE STRUCTURE OF IMPORTED FOREIGN LIQUOR BRANDS
(FL-2 & FL-3 LICENSEES - PRICE STRUCTURE)**

(DUTY FREE ITEMS)

	LIQUOR		WINE		BEER	
	750ML		750ML		330ML	
	Rs.	P.	Rs.	P.	Rs.	P.
(For FL-2 & FL-3 LICENSEES)						
Basic price (per bottle)	973.20		507.27		35.45	
Customs Duty	0.00		0.00		0.00	
Total	973.20		507.27		35.45	
CST 2%	19.46		10.15		0.71	
Total price (per bottle)	992.66		517.42		36.16	
Basic price (Invoice price) (per Case)	11911.97		6208.98		867.82	
Special Fee	1762.09		779.36		168.06	
Label Cost & affix	3.00		3.00		6.00	
Loading	0.25		0.25		0.25	
Landed Cost	13677.31		6991.60		1042.13	
Whole Sale Profit Margin	3263.41		2400.21		526.17	
Additional Profit Margin	2.25		2.25		0.00	
Transfer Price	16942.96		9394.06		1568.30	
Sales Tax	9826.92		5448.55		909.61	
Whole sale Issue price	26769.88		14842.61		2477.91	

Whole Sale Profit Margin %	23.86	34.33	50.49
TASMAC Sales Tax %	58%	58%	58%
Special Fee Rate per PL/BL	261.05	309.27	21.22