

### EXCISE DUTY / VAT STRUCTURE

As per Sub Section (5) of Section 3 under the Second Schedule of the Tamil Nadu VAT Act, 2006, the tax levied on Alcoholic Liquor for human consumption is as given below:

SI. No.	Description of Goods	Point of Levy	Rate of Tax	Commodity Code
1	Alcoholic liquors of all kinds for human consumption which are <b>purchased/ procured / brought from outside the state</b> other than foreign liquors falling under item 3.	At the point of first sale in State.	58%	401
		At Second point of sale in State.	14.5%	
2.	(i) Alcoholic liquors of all kinds for human consumption other than liquors falling against Serial Number 1 and 3 (Purchase / procured / brought within the State)	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 3	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	At the point of first sale in State.	58%	403
		At the Second point of sale in the State	14.5%	

under any other law for the time being in force relating to the duties of customs on goods imported into India.			
<b>FL2 &amp; FL3 Licensees have to pay VAT 14.5%</b> Commercial Taxes and Registration (B1) Department dated 27.03.2012 & 30.07.2018. <ol style="list-style-type: none"> <li>1. At the <b>Second Point</b> of sale in the State on the sale of liquors brought from <b>outside the State</b>.</li> <li>2. At the <b>Third Point</b> of sale in the State on sale of liquors purchased <b>within the State</b>.</li> </ol>			
<b>Additional Tax:</b> G.O. (Ms).No.22 Commercial Taxes and Registration (B1) Department, dated 30.03.2017. 2% <b>Additional Tax</b> 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.			

**RATES OF EXCISE DUTY, LICENCE FEE AND SPECIAL FEE**

<b>I</b>	<b>EXCISE DUTY-To be remitted by Manufactures - before taking indents every day - vide G.O.(Ms).No.15 H, P &amp; E III Dept dated 06.05.2020 and G.O. (Ms). No. 16, H, P &amp; E III Dept. dated 28.05.2020</b>		
	<b>RANGE</b>	<b>RATE PER P.L</b>	<b>MRP PER BOTTLE (180ml) Rs.</b>
	<b>IMFS</b>		
	ORDINARY	Rs.174.00 per P.L.	120/-
	MEDIUM	Rs.214.00 per P.L.	140/-
	PREMIUM		
	BASIC PRICE FROM Rs. 850.00 to Rs.2349.00.	Rs.239.00 per P.L.	From 150/- to 240/-
	BASIC PRICE FROM RS. 2350.00 AND ABOVE	Rs.269.00 per P.L.	270/290/310/400/420 /490/630
	<b>G.O.(Ms).No.08 H, P&amp;E III Dept dated.07.02.2020</b>		
	BEER	Rs.11.00 per B.L.	From 120/- to 160/-
	<b>G.O.(Ms).No.16 H, P&amp;E III Dept dated.20.08.2014</b>		
	WINE	Rs.7.00 per B.L.	70 and 100



<b>II</b>	<b>Annual Privilege Fee for Retail Shops - Amended vide G.O. (Ms) No.19, H, P &amp; E (VI) Dept. dated 29.03.2013 as follows:</b> 1) Annual privilege fee – Rs.1,00,000 per annum 2) Licence Fee - Rs.1,000 per annum 3) Application Fee - Rs.100
<b>III</b>	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
<b>IV</b>	<b>SPECIAL FEE</b> <b>(In respect of import from other States and other Countries) - Special Fee revised vide G.O.(Ms).No.17 H, P&amp;E III Dept dt. 20.08.2014</b>
	Earlier Special Fee was remitted by TASMAC <b>at the time of applying for import permits.</b> The Government vide G.O.(Ms) No. 17 P&E VIII dept dated 29.03.2013 have issued orders to <b>remit the special fee by the import suppliers of TASMAC instead of remittance by TASMAC.</b>
	ORDINARY (Upto Rs.478/- per case) Rs.223.22 per Proof Litre
	MEDIUM (Rs.479/- to Rs.547/- per case) Rs.270.91 per Proof Litre
	PREMIUM (Rs.548/- to Rs.1,643/- per case) Rs.327.76 per Proof Litre
	SUPER PREMIUM (Rs.1,644/- to Rs.3,923/- per case) Rs.370.26 per Proof Litre
	PREMIUM DELUXE (Rs.3,924/- and above per case) Rs.417.68 per Proof Litre
	<b>WINE</b>
	ORDINARY (Upto Rs.750/- per case) Rs.308.69 per Proof Litre
	MEDIUM (Rs.751/- to Rs.1,500/- per case) Rs.389.89 per Proof Litre
	PREMIUM (Rs.1,501/- and above per case) Rs.450.00 per Proof Litre
	<b>BEER</b>
	ORDINARY (Upto Rs.305/- per case) Rs.21.32 per Bulk Litre
	PREMIUM (Rs.306/- and above per case) Rs.29.89 per Bulk Litre