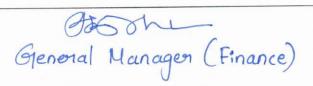
(a)	IMFS:						
I	EXCISE DUTY-To be remitted by Manufactures - before taking indents every day - vide G.O.(Ms).No.2, Home, P & E (III) Dept.dt.25.01.2024 and notification in Tamil Nadu Gazette Extraordinary No.23 dated 25.01.2024 effective from 01.02.2024 and G.O.(Ms).No.11, Home, P & E (III) Dept.dt.29.02.2024 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 CAS	E 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. BASIC PRICE FROM	Rs.313.00	Rs. 2112.75	From 200/- to 280/- 310/330/350/440/460			
	RS. 2494.00 AND ABOVE	Rs. 343.00	Rs. 2315.25	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.	Rs.7.00 per	Rs. 63.00	90 and 100			
	1500/- per case (2) Basic Price Rs. 1501/- and above per case	B.L. Rs.15.00 per B.I	Rs. 135.00	220			
III	Annual Privilege Fee for Retail Shops - Amended vide G.O. (Ms) No.19, H, P & E (VI) Dep 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  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		Earlier Special Fee was remitted by TASMAC at the				
	(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		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.  Rs.354.00 per Proof Litre				
	ORDINARY (Upto Rs.478/- per case)		Rs.430.00 per Proof Litre				
	MEDIUM (Rs.479/- to Rs.547/- per case)		Rs.520.00 per Proof Litre				
	PREMIUM (Rs.548/- to Rs.1,643/- per case)  SUPER PREMIUM (Rs.1,644/- to Rs.3,923/-		Rs.587.00 per Proof Litre				
	per case)  PREMIUM DELUXE (Rs.3,924 per case)	/- and above	Rs.663.00 per Proof Litre				





	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			
1	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			
1	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.

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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:

S1.N	Description of Goods	Point of Levy	Rate of Tax	Commod ity Code
	Alcoholic liquors of all kinds for human consumption which are purchased/ procured		f 58%	401
1	brought from outside the state other than foreign liquors falling under item 3.	1 1 L DCCOII DOIII O	14.5%	
1,100	(i) Alcoholic liquors of all kinds for human consumption other than liquors falling against Serial Number 1 and 3.	At the point of		
	(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	1	
2.	(iii) Beer	At the Second point of sale in the State	260%	402
	(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%	
	Foreign liquors, that is to say, wines, spirits and beers imported into India from foreign countries and dealt with under	At the point of first sale in State.	58%	403
	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 Second point of sale in the State	14.5%	

Gleneral 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.

Glenera Manager (Finance)