EXISTING RATES OF DUTIES/FEES
(as on date)

Sl. #	*Name of the Duty/Fee*	*Rates in Rupees*
	I.M.F.L/BEER	
1	Wholesale License (FL-1)	15,00,000
2	Retail License (with Bar) (FL-2)	10,00,000
3	Retail License (without Bar) (FL-2)	7,00,000
4	Retail Licence (Tourism category) (FL-2)	6,00,000
5	**Excise Duty** on IMFL (For liquor produced within the state & outside the State) **Upto Rs.399/- per case** **Upto Rs.599/- per case** **Above Rs.600/- per case**	 68.00/proof litre 78.00/proof litre 85.00/proof litre
6	**Additional Excise Duty on IMFL (based on basic price per case)**	(Rs. per bulk litre)
	Upto 399	30.00
	400 to 449	40.00
	450 to 499	50.00
	500 to 549	52.00
	550 to 599	55.00
	600 to 699	61.00
	700 to 799	66.00
	800 to 899	71.00
	900 to 999	76.00
	1000 to 1099	81.00
	1100 to 1399	91.00
	1400 to 1699	107.00
	1700 to 1999	122.00
	Above 2000	181.00
7	Import Fee on IMFL	6.00 / bulk ltr
8	Export Fee on IMFL	1.00 / bulk ltr
9	Excise Duty on BEER	4.50 / bulk ltr
10	**Additional Excise Duty on BEER (based on basic price per case)**	
	Upto 299	18.00
	300 to 399	21.00
	400 and above	24.00
11	Import Fee on BEER	2.50 / bulk ltr
12	Export Fee on BEER	0.75 / bulk ltr

Duty Calculation for WINE & IMFL not exceeding 24% v/v alcohol

Excise Duty = Bulk Litre * Rs.15
Import Fee = Bulk Litre * Rs.6
Additional Excise Duty = Bulk Litre * AED Slab [based on basic price of the product]

Sl. No.	Basic Price		AED Slab @ 9 BL per case (Rs.)
	From	To	
1.	Upto 799		34.00
2.	800	999	38.00
3.	1000	1499	51.00
4.	1500	1999	71.00
5.	2000 and Above		99.00

	RECTIFIED SPIRIT	
13	Export Fee	3.00 / bulk ltr
	MANUFACTURERS	
14	**Distillery Licence fee:** Distilleries having production upto 20 lakh proof litre per year For every additional production of one lakh proof litre or part thereof in excess of 20 lakh proof litre in a year.	20,00,000 1,00,000
15	Bottling License	80,000
16	Bonded Warehouse	50,000
17	**Brewery License Fee:** Breweries having production upto 200 lakh bulk litre per year For every additional production of one bulk litre in excess of 200 lakh bulk litre per year	20,00,000 0.50
	Brands / label fees	
18	Label fee for new label (manufactured in Puducherry)	7,000
19	Label fee for renewal (manufactured in Puducherry)	3,000
20	Label fee for imported brand	15,000
21	Label fee for renewal of imported brand.	5,000

ARRACK & TODDY		
Excise Duty	Rs. 1,250/- per bulk hecto litre of pure alcohol (or) Rs.4.50/- per litre of arrack (Strength of Arrack-37)	
Toddy	**Tree tax per tree**	
	Coconut tree	Rs.1/- for 6 months
	Sago palm tree	Rs.4/- per year
	Palm Tree	Rs.1/- per year
	Date Tree	Rs.1/- per year
	Tree rent for Government Tree –Rs.1.75/- per tree per year. (to be collected by the respective local bodies)	