

-) The Retail Excise Duty (RED) on the various kinds of liquor has been fixed for the year 2018-19 as under:-

Kind of Liquor.	Rate of RED
I. Country Liquor	Rs. 241/- PER PROOF LTR.
II. High Strength Country Liquor	Rs. 288/-PER PROOF LTR.
III. Indian Made Foreign Spirit	Rs. 351/-PER PROOF LTR.
IV. Beer	Rs. 46/-PER BLS.
V. Imported Foreign Spirit (B.I.I.)	Rs. 370/-PER PROOF LTR.
VI. Imported Foreign Spirit (B.I.O.)	Rs. 403/- PER PROOF LTR.
VII. Imported Beer (B.I.O)	Rs. 56/- PER BLS
VIII. Imported Wine & Cider (B.I.O)	Rs. 50/- PER BLS.
IX. Indian Made Wine & Cider (Imported Through S-IB Licenses Only)	Rs. 46/- PER BLS.
X. (a) RTD BEVERAGES-ALCOHOLIC CONTENT UPTO 5%	Rs. 35/- PER BLS.
(b) RTD BEVERAGES-ALCOHOLIC CONTENT 5% TO 8%	Rs. 46/- PER BLS.

- (b) Retail Excise Duty on L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C Licensees shall be collected on transportation at the following rates at the time of lifting supplies of Liquor/beer/wine/Cider/RTD from the L-1/L-1BB/S-1B Wholesale licensees:-

Sr. No.	Kind of liquor	Type of license and rate of Retail Excise Duty (2018-19)
		L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12AA, L-12B and L-12C
1.	Foreign Spirit	
	(i) Indian Made Foreign Spirit.	Rs. 366.00 PER BULK LITRE
	(ii) Imported Spirit (B.I.I.)	Rs. 401.00 PER BULK LITRE
	(iii) Imported Spirit (B.I.O.)	Rs. 451.00 PER BULK LITRE
2.	Wine and Cider	
	(i) Imported (B.I.O.)	Rs. 61.00 PER BULK LITRE
	(ii) Indian Made (Imported through the source of S-1B only)	Rs. 40.00 PER BULK LITRE
3.	Beer	
	(i) Imported.	Rs. 67.00
	(ii) Indian Made	Rs. 51.00
	(iii) Draught beer	Rs. 66.00
		} PER BULK LITRE
4.	RTD Beverages	Rs. 40.00 PER BULK LITRE

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(c) RED for L-10BB license lifting supplies from L-1 shall be as under:-

Sr. No.	Kind of liquor	2018-19 RED PER BULK LITRE
1.	Beer (i) Imported (ii) Indian Made	Rs. 65.00 Rs. 55.00
2.	Wine and Cider:- (i) Imported (B.I.O.) (ii) Indian Made (imported through the source of S-1B only)	Rs. 54.00 Rs. 38.00
3.	RTD Beverages	Rs. 38.00

(d) RED on L-9 licensees lifting their supplies from CSD Depots shall be as under:-

Sr. No.	Kind of liquor	Rate of Retail Excise Duty per bulk litre 2018-19
1.	(i) Indian Made Foreign Spirit:- (a) Rum (b) Cheap & Regular (c) Premium (d) Deluxe including imported spirit (B.I.I.) (ii) Imported Spirit (B.I.O.)	Rs. 174.00 Rs. 182.00 Rs. 215.00 Rs. 331.00 Rs. 331.00
2.	Wine	Rs. 10.00
3.	Cider	Rs. 2.00
4.	Beer (i) Imported (B.I.O.) ii) Indian Made	Rs. 28.00 per bottle of 650 mls. Rs. 25.00 per bottle of 650 mls.

(e) Retail Excise Duty @ Re. 0.65 per bottle of 650 mls. of wine/cider is payable by S-1 licensee at the time of issue of liquor.

(f) The Retail Excise Duty as shown above will be recoverable at the time of issue of permit or pass.

CHAPTER V: DUTIES AND FEES ETC.

5.1 REGISTRATION FEE:-

The registration fee on annual basis (including renewal fee) for various Licenses of Foreign Liquor, Country Liquor and Beer per license for the year 2018-19 shall be as under:-

S. No.	Type of License	Registration Fee (in Rupees) per annum. 2018-19.
1.	L-1 (Wholesale vend of foreign liquor, Indian made foreign spirit/ Beer for trade only)	Rs.15,00,000/- excluding such other fee as may be prescribed.
2.	L-1A (Storage of Foreign Liquor in bond)	Rs.1,25,000/- excluding such other fee as may be prescribed.
2.	L-1B (i) Wholesale vend of Foreign Liquor to L-1 vend only.	(i) Rs. 3 per P. L. on Foreign Spirit and Rs. 1.00 per B. L. of RTD Beverages subject to minimum of Rs. 2,75,000/-
	(ii) Exclusively for Beer	(ii) Rs. 1/- per B.L. subject to minimum of Rs. 2,75,000/-
3.	L-1BB (wholesale vend of imported foreign liquor) from outside India to L-1 and to the Club and Bar license holders.	(i) Rs. 42 /- per P.L. on Foreign Spirit; (ii) Rs. 12/- per bottle of 650 Mls. capacity or Rs. 18.50 per B.L. of Imported Beer with alcoholic content upto 5% v/v; (iii) Rs. 17/- per bottle of 650 Mls. capacity or Rs. 26/- per B. L. of Imported Beer with alcoholic content above 5% v/v but not exceeding 8.25 % v/v; (iv) Rs. 6/- per bottle of Imported Wine containing alcoholic contents upto 20% v/v; (v) Rs. 10/- per bottle of Imported Wine containing alcoholic contents above 20% v/v but not exceeding 30% v/v; subject to a minimum of Rs. 2,00,000/- (Two Lakh only).
4.	L-1C (Wholesale vend of foreign liquor by distiller or bottler only).	Rs. 4,25,000/-

5.	L-1E for export of IMFS for non manufacturer wholesale licensee for inter-State sale	Rs. 2.25 per proof litre subject to minimum of Rs. 8.50 lakh/per annum.		
6.	L-1S for storage of IMFL	Deleted		
7.	L-1W for wholesale of IMFL	Deleted		
8	L-2A (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986	Rs. 25000/-		
9.	L-2AA (Ahata) A supplementary license attached to L-2 Vend under Rule 38-(2-AA) of the H.P. Liquor License Rules, 1986	An amount equivalent to 10% of the annual retail excise duty of L-2 vend to which this supplementary licenses is attached/ issued.		
10.	L-3, L-4 & L-5 (Combined)	For hotels where number of Rooms is:- 10 to 30 31 to 50 51 & above		
	<u>Areas</u>	(Amount in lakh Rs.)		
	(a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri	Rs.1.25	Rs. 1.75	Rs. 2.75
	(ii) Areas from Gharamoura in Distt.Bilaspur to Kothi in Kullu District.	Rs. 1.00	Rs. 1.25	Rs. 2.25

	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 0.75	Rs. 1.00	Rs. 1.75	
	(b) All other areas.	Rs.0.60	Rs. 0.90	Rs. 1.50	
	(c) Four Star and above four star categories of Hotels.	Rs.5.50	Rs. 6.50	Rs. 7.50	
11.	L-4 & L-5 (Combined)	Rs. 2.50 lakh.			
	(a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri				
	(ii) Areas from Gharamoura in Distt.Bilaspur to Kothi in Kullu District.				Rs. 2.25 lakh
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.				Rs. 1.85 lakh
	(b) All other areas	Rs. 1.60 lakh			

12.	L-4-A & L-5A (combined) (a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri	Rs. 2.20 lakh.
	(ii) Areas from Gharamoura in Distt.Bilaspur to Kothi in Kullu District.	Rs. 2.00 lakh.
	(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.	Rs. 1.75 lakh
	(b) All other areas	Rs. 1.50 lakh
13.	(i) L-9	Rs. 4000/-
	(ii) L-9A	Rs. 5000/-
14.	L-10BB retail vend of Beer, Wine, Cider and RTD beverages in a Departmental stores etc.	Rs. 0.70 Lakhs
15.	L-12 for the sale of Medicated Wines	Rs. 100/-
16.	L-12A for retail sale of foreign liquor at a place of entertainment (Cinema Halls).	Rs. 5000/- per day
17.	L-12AA (special license)	Upto 3 days = Rs.5,000/- For every additional day =Rs.2000/-
18.	L-12AAA (special license) (i) Fee for International level matches & IPL matches.	Rs. 2,50,000/- per day

	(ii) Fee for National level matches	Rs. 75,000/- per day
	(iii) Fee for State level matches.	Rs. 50,000/- per day
19.	L-12B	Rs. 300/-
20.	L-12C (License for retail vend of foreign Liquor at a club) (a) Where the number of members is upto 100	Rs. 2500/-
	(b) Where the number of members is above 100	Rs. 10000/-
21.	L-13 (license for wholesale vend of CL)	Rs.10,00,000/-
21.	L-13C (license for wholesale supply of CL in a manufacturing unit to L-13)	Rs. 3,25,000/-
22.	L-14C (Ahata) A supplementary license attached to L-14 Vend under Rule 23-A of the H.P. Liquor License Rules,1986	Rs. 15,000/-
23.	L-14CC (Ahata) A supplementary license attached to L-14 Vend under Rule 23-AA of the H.P. Liquor License Rules, 1986	An amount equivalent to 10% of the annual Retail Excise Duty of L-14 vend to which this supplementary license is attached/ issued.
24.	L-17 (Wholesale and retail vend of denatured spirit.)	
	(i) upto quantity of 1000 Bulk litres. (ii) Quantity above	Rs. 10,000/- Rs. 21,000/-

	1000 Bls.	
25.	(i) L-19 (Vend of Rectified Spirit whole sale and / or retail) (ii) L-19A	Rs.1,60,000/- Rs. 6000/-
26.	(i) L-20C and L-20D	<u>One year</u> <u>5 Years</u> <u>10 Years</u> Rs. 10/- Rs. 50/- Rs. 100/-
	(ii) L-20CC	Rs. 50- Rs. 250/- Rs. 500/-
27.	(a)S-1 (b)S-1A (c)S-1AA	Rs. 20,000/- Rs.10,000/- Rs. 5,000/-
28.	S-1B	Re. 1.00 per Bls. subject to a minimum of Rs. 60,000/-
29.	(a) L-50 permit (for possession of 36 bottles of IMFS and 48 bottles of beer)	(a) Rs. 500/- for one year (b) Rs. 1000/- for three years (c) Rs. 2500/- for life time permit
	(b) L-50A permit.- (i) for the possession of 72 Bls of IMFS/Country Liquor and 78 Bls of Beer (ii) Lifting as per satisfaction of the permit issuing authority	Rs. 500/- Rs. 1000/-
30.	B-1 Brewery License	@ Rs.1.23 per Bls of bottled/canned Beer meant for consumption within the state of H.P. and @ Rs. 0.62 per Bls. of bottled/canned Beer meant for export, subject to a minimum of Rs. 5,00,000/-.

31.	<p>(i) D-2 Distillery License for manufacture of Country Liquor and IMFS</p> <p>(ii)D-2A License for establishment and working of a Pot-Still for re-distillation of spirit</p> <p>(ii) BWH-2 Bonded Ware House.</p>	<p>(i) Rs. 7.00 per unit of 750 Mls. of Foreign Spirit on bottling of brands on lease/franchise basis by manufacturers for consumption within the State and Rs.3.00 per unit of 750 mls of Foreign Spirit for export of such brands. (Pints and Nips to be converted into quarts of 750 Mls for calculation)</p> <p>Rs. 4.00 per unit of 750 Mls. of Foreign Spirit on bottling of own Brands by manufacturers for consumption within the State and at the rate of Rs. 2.50 per unit of 750 Mls. of Foreign Spirit of own Brands for export. (Pints and Nips to be converted into quarts of 750 Mls for calculation)</p> <p>(ii) @ Rs. 1.25 per unit of 750 Mls. of Country Liquor provided that in case of bottling of CL for export the rate will be Rs. 0.60 per unit of 750 Mls. (Pints and Nips to be converted into quarts of 750 Mls for calculation)</p> <p>However, in all kind of cases mentioned in clause (i) and (ii) above, a minimum Registration fee of Rs. 6.50 lakh per annum in the case of D-2/D-2A licenses and Rs. 9.50 lakh per annum in the case of BWH-2 licenses shall be payable by each of them.</p>
32.	Brand Registration/Renewal Fee of C.L, I.M.F.L, B.I.O, B.I.I. and Beer	Rs. 30,000/- Per Brand.

5.2. EXCISE DUTIES:

The Excise Duty on various kinds of liquor and intoxicants shall be leviable at the following rates: -

Sr.No	Kind of liquor/intoxicant.	Rate of Excise duty 2018-19
1.	<p>(a) Country Liquor with Strength of 50° under proof.</p> <p>(b) High Strength Country Liquor of 40° under proof.</p>	<p>Rs. 18.00 per proof litre.</p> <p>Rs. 29.00 per proof litre.</p>
2.	<p>Indian Made Foreign Spirit,</p> <p>(a) EDP upto Rs.1,200/-per case</p> <p>(b) EDP above Rs.1,201/- and upto Rs. 5000/- per case.</p> <p>(c) EDP Rs. 5001/- and above per case.</p>	<p>(a) Rs. 45.00 PPL</p> <p>(b) Rs. 85.00 PPL</p> <p>(c) Rs. 135.00 PPL</p>

	Foreign Spirit (B.I.I) and Foreign Spirit (B.I.O) on which Custom Duty has not been paid, with strength of 25° under proof	
3.	(a) Beer upto 5% alcoholic contents	Rs.10.40 per bottle of 650 Mls. or Rs.16.00 per bulk litre.
	(b) Beer exceeding 5% alcoholic contents but not exceeding 8.25%	Rs.15.00 per bottle of 650 Mls. or Rs. 23.07 per bulk litre
4.	Ready to drink beverages	Rs. 10.50/- per B.L. upto 5% or Rs. 23.00/- per B.L upto 8%
5.	Cider	Rs. 1.15/- per bottle of 650 Mls.
6.	Sweets and Wines	Manufactured in H.P.
		Imported from out of the State
	(a) Containing proof spirit upto 20%	Rs. 5/- per bulk litre
	(b)Containing proof spirit above 20% but not exceeding 30%	Rs. 7/- per bulk litre
7.	Indian Made Foreign Spirit when issued to troops, Ex-servicemen and ITBP through CSD or other sources approved by the Government.	
	(i) Indian Made Rum in forward areas only (ii) Other kind of Foreign Spirit in all areas including Indian made Rum in non-forward areas	Rs. 31.00/- per proof litre Rs. 31.00/- per proof litre
8.	Rectified spirit	Rs. 15.50/- per proof litre.
9.	Duty on Bhang	Rs. 30.00/- per 10 Kg or less.
10.	Duty on opium	Rs. 1200/- per Kg.
11.	Duty on ENA	Rs. 15.00/- per bulk litre
12.	Duty on Malt Spirit	Rs. 15.00/- per bulk litre

5.3 EXPORT DUTY

The export duty on various kinds of liquor shall be leviable at the following rates: -

S.No.	Kind of liquor	Rate of Export duty. 2018-19
1.	Indian Made Foreign Spirit	Rs. 0.30 per proof litre.
2.	Beer:	
	(a) With alcoholic contents upto 5%. (b) With alcoholic contents above 5% and upto 8.25%	Rs. 0.30 per bulk litre. Rs.0.30 per bulk litre.
3.	Rectified Spirit	Rs. 0.30 per bulk litre.
4.	Country Liquor	Rs. 0.30 per proof litre.
5.	Malt Spirit.	Rs. 3.00 per bulk litre.
6.	Sweet Products (Wine & Cider etc.)	Rs. 0.70 per bulk litre.
7.	ENA	Rs. 0.30 per bulk litre

5.4. OTHER LEVIES:

(a) IMPORT DUTY:

- (i) Import Duty on the following kinds of liquor imported from outside Himachal Pradesh shall be levied at the following rates :-

Kind of Liquor	Import Duty 2018-19 (Proposal)
(i) Beer	Rs. 9 per bottle/unit of 650 mls. Rs. 8 per can/pack size of 500 mls. Rs. 5 per can/pack size of 330mls.
(ii) Bottled IMFS	Rs. 18.00 per proof litre
(iii) Wine and Cider (i.e. Indian Made and Imported)	Rs. 10.00 per bulk litre
(iv) Malt Spirit	Rs. 11.00 per bulk litre
(v) ENA.	Rs. 6.00 per bulk litre Rs. 3.00 per bulk litre (only for ENA used in manufacturing liquor for export)
(vi) Rectified Spirit In case of L-19 Licensee (s) and Pharmaceutical units	Rs. 8.00 per bulk litre
(vii) RTD beverages	Rs.6.00 per bulk litre

The above Import Duty shall be recoverable at the time of issue of import permit or pass.

- (ii) No import Duty shall be charged on country liquor and industrial alcohol.

(b) ADDITIONAL RETAIL EXCISE DUTY ON COUNTRY LIQUOR AND IMFL:-

- i. An additional Retail Excise Duty @ Rs.4.00 per quart bottle of 750 Mls. capacity shall be charged, on the Country Liquor meant for sale on the L-14 & L-14-A licensed vends.
- ii. An Additional Retail Excise Duty @ Rs.4.00 per quart bottle of 750 Mls. capacity shall be charged, on the sale of foreign spirit including Indian Made Foreign Spirit, meant for sale on the L-2, L-14, L-14-A licensed vends. This Additional Retail Excise Duty shall also be payable on such foreign spirit as is meant for sale by the L-3, L-4, L-5, L-3A, L-4A, L-5A and L-12A, L-12-B and L-12-C licenses at the time of lifting of supplies by these licensees from the L-1 wholesale vend.
- iii. Out of the ARED collected as per 5.4(b) (ii) an amount of Rs.2/- per bottle shall be allocated towards the Panchyatiraj Institutions. Further Rs.1/- each shall be allocated towards the ambulance services fund of the Department of Health and towards the Gaudhan Vikas Nidhi.
- iv. No Additional Retail Excise Duty has been prescribed on sale of beer, wine, cider and RTD beverages.
- v. The additional Retail Excise Duty shall be payable by the licensee before obtaining permit/ pass for the transport of liquor.

vi. The Additional Retail Excise Duty shall not be payable on CSD supplies.

(c) A levy by the name of Excise and Taxation Department Development fund shall be collected on CL, IMFL and Imported Foreign Liquor at the following rates.

Type Of Liquor	ETD Development Fund Per Bottle/Can
Country Liquor	Rs.1/-
IMFS	Rs.1/-
Foreign Imported Liquor	Rs.5/-
Beer	Rs.1/-

The amount shall be credited to the H.P. Excise and Taxation Technical Service Agency, in following Account No:

A/c No. 32049894878, IFSC SBIN0014639
State Bank of India, Kasumpti Branch, Shimla.

This fund shall be payable at the time of issue of Excise pass to the retailers including L-10-BB but excluding CSD/ paramilitary supplies, the amount so collected shall be credited to the Account of The H.P Excise and Taxation Department Technical Service Agency.

Explanation: - For the purpose of calculations in condition no 5.4 (b) and (c) above, the quantity of the liquor sold in bottles of sizes other than 750 mls. shall be converted into units of 750 mls. For the purpose of levy of this fee e.g. 2 pints will be taken as to make one quart bottle. However for the levy of Excise and Taxation Development Fund on beer as per condition no 5.4 (c) the calculation shall be made on the single unit of either Bottle/Can, irrespective of its capacity.

