

KARNATAKA STATE BEVERAGES CORPORATION LIMITED
BANGALORE

KARNATAKA STATE EXCISE DUTY SLAB - SCHEDULE - A & D (Rule 2AB) - 2017-18

WEF-01-04-2017(18th-revision)

| S L | Declared Price Range per case containing 8. | Rate of Excise Duty | Rate of Additional Excise Duty/ |
|-------------|--|-----------------------------|--|
| NO | 2-Name of the Article and | per BL of 25* UP | Additional Countervailing Duty/ |
| | 3-Declared Price Range From - To | | per BL of 25* UP |
| I- | <u>IMFL- with in the State/India</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD-Per BL</u> |
| 1 | 000.00 - 449.00 (wef.1.7.16) | 50.00 wef.1.4.16 | 138.00 wef.1.4.17 |
| 2 | 450.00 - 499.00 | 50.00 | 175.00 |
| 3 | 500.00 - 549.00 | 50.00 | 231.00 |
| 4 | 550.00 - 599.00 | 50.00 | 297.00 |
| 5 | 600.00 - 699.00 | 50.00 | 386.00 |
| 6 | 700.00 - 799.00 | 50.00 | 472.00 |
| 7 | 800.00 - 899.00 | 50.00 | 503.00 |
| 8 | 900.00 - 999.00 | 50.00 | 543.00 |
| 9 | 1000.00 - 1099.00 | 50.00 | 568.00 |
| 10 | 1100.00 - 1199.00 | 50.00 | 637.00 |
| 11 | 1200.00 - 1299.00 | 50.00 | 742.00 |
| 12 | 1300.00 - 1399.00 | 50.00 | 863.00 |
| 13 | 1400.00 - 1799.00 | 50.00 | 933.00 |
| 14 | 1800.00 - 2199.00 | 50.00 | 1042.00 |
| 15 | 2200.00 - 4924.00 | 50.00 | 1190.00 |
| 16 | 4925.00 - 7650.00 | 50.00 | 1390.00 |
| 17 | 7651.00 - Above | 50.00 | 21% of the DP= per BL |
| II- | <u>BEER-with in the state/India</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD</u> |
| 1 | 125.00 - Above {In case of 330ML Bottles} | 10.00 wef.1.4.16 | 150% of DP wef.1.4.16 |
| 2 | 140.00 - Above wef.1.4.06 | 10.00 | 150% of DP |
| III- | DRAUGHT, Bulk Beer | NA - KSBCL | NA - KSBCL |
| IV- | <u>WINE-with in the State/India (Fruit Wine)</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD-Per BL</u> |
| 1 | 400.00 - 750.00 wef.30.6.03 | 5.00 wef.1.7.16 | 9.00 wef.1.4.12 |
| 2 | 751.00 -1200.00 | 5.00 | 15.00 |
| 3 | 1201.00- 2500.00 | 5.00 | 36.00 |
| 4 | 2501.00- 3000.00 | 5.00 | 47.00 |
| 5 | 3001.00- above | 5.00 | 49.00 |
| IV-A | <u>WINE-with in the State/India (Fortified Wine-)</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD-Per BL</u> |
| 1 | 400.00 - 750.00 wef.1.4.12 | 5.00 wef.1.7.16 | 17.00 wef.1.7.16 |
| 2 | 751.00 -1200.00 | 5.00 | 29.00 |
| 3 | 1201.00- 2500.00 | 5.00 | 71.00 |
| 4 | 2501.00- 3000.00 | 5.00 | 93.00 |
| 5 | 3001.00- above | 5.00 | 98.00 |
| IV-B | <u>WINE-with in the State/India (Fortified Wine)</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD-Per BL</u> |
| 1 | 400.00 - 750.00 wef.1.7.16 | 5.00 wef.1.7.16 | 27.00 wef.1.7.16 |
| 2 | 751.00 -1200.00 | 5.00 | 45.00 |
| 3 | 1201.00- 2500.00 | 5.00 | 108.00 |
| 4 | 2501.00- 3000.00 | 5.00 | 141.00 |
| 5 | 3001.00- above | 5.00 | 147.00 |
| V- | WINE(bulk) | NA - KSBCL | NA - KSBCL |
| VI- | <u>FENNY- with in the State/India</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD-Per BL</u> |
| 1 | 325.00 - above wef.30.6.03 | 45.00 wef.1.4.09 | 42.00 wef.30.6.03 |
| VII- | <u>LOW Alcoholic Beverage- with in the State/In</u> | <u>ED/CVD-Per BL</u> | <u>AED/ACVD</u> |
| 1 | 000.00 - 450.00 wef.23.6.05 | 5.00 wef.23.6.05 | 122% of DP wef.1.4.12 |
| 2 | 450.00 - Above | 5.00 | 122% of DP |

| IMPORT-from other countries: | | SPL. FEE-Per.BL | ADDL.SPL.FEE |
|-------------------------------------|---|--------------------------------|----------------------------|
| I- | FML | | |
| 1 | 000.00 - 449.00 (wef.1.7.16) | 138.00 wef.1.4.17 | NA wef.5.3.09 |
| 2 | 450.00 - 499.00 | 175.00 | NA |
| 3 | 500.00 - 549.00 | 231.00 | NA |
| 4 | 550.00 - 599.00 | 297.00 | NA |
| 5 | 600.00 - 699.00 | 386.00 | NA |
| 6 | 700.00 - 799.00 | 472.00 | NA |
| 7 | 800.00 - 899.00 | 503.00 | NA |
| 8 | 900.00 - 999.00 | 543.00 | NA |
| 9 | 1000.00 - 1099.00 | 568.00 | NA |
| 10 | 1100.00 - 1199.00 | 637.00 | NA |
| 11 | 1200.00 - 1299.00 | 742.00 | NA |
| 12 | 1300.00 - 1399.00 | 863.00 | NA |
| 13 | 1400.00 - 1799.00 | 933.00 | NA |
| 14 | 1800.00 - 2199.00 | 1042.00 | NA |
| 15 | 2200.00 - 4924.00 | 1190.00 | NA |
| 16 | 4925.00 - 7650.00 | 1390.00 | NA |
| 17 | 7651.00 - Above | 21% of the DP= per BL | NA |
| II- | Beer | SPL. FEE | ADDL.SPL.FEE |
| | 125.00 - Above {In case of 330ML Bottles} | 150% of DPwef.1.4.16 | NA wef.5.3.09 |
| | 140.00 - Above wef.1.4.06 | 150% of DP | NA |
| IV- | Wine-(Fruit) | SPL. FEE-Per.BL | ADDL.SPL.FEE-Per.BL |
| 1 | 400.00 - 750.00 wef.30.6.03 | 9.00 wef.1.4.12 | 300.00 wef.27.9.08 |
| 2 | 751.00 -1200.00 | 15.00 | 300.00 |
| 3 | 1201.00- 2500.00 | 36.00 | 300.00 |
| 4 | 2501.00- 3000.00 | 47.00 | 300.00 |
| 5 | 3001.00- above | 49.00 | 300.00 |
| IV-A | WINE-Fortified Wine | SPL. FEE-Per.BL | ADDL.SPL.FEE-Per.BL |
| 1 | 400.00 - 750.00 wef.1.4.12 | 17.00 wef.1.7.16 | 300.00 wef.1.4.12 |
| 2 | 751.00 -1200.00 | 29.00 | 300.00 |
| 3 | 1201.00- 2500.00 | 71.00 | 300.00 |
| 4 | 2501.00- 3000.00 | 93.00 | 300.00 |
| 5 | 3001.00- above | 98.00 | 300.00 |
| IV-B | WINE-with in the State/India (Fortified Wine) | ED/CVD-Per BL | AED/ACVD-Per BL |
| 1 | 400.00 - 750.00 wef.1.7.16 | 27.00 wef.1.7.16 | 300.00 wef.1.7.16 |
| 2 | 751.00 -1200.00 | 45.00 | 300.00 |
| 3 | 1201.00- 2500.00 | 108.00 | 300.00 |
| 4 | 2501.00- 3000.00 | 141.00 | 300.00 |
| 5 | 3001.00- above | 147.00 | 300.00 |
| | IMPORT FEE (From Outside State Supplies Only) | | |
| | IMFL (wef.1-7-2003) | | Rs.10/-PBL |
| | Wine (wef-27.9.2008) | | Rs.300/PBL |
| | Beer (wef.1-7-2003) | | Rs.6/-PBL |
| | Margin | | |
| | KSBCL-Margin (wef-1-4-2012) | | 0.50% |
| | Retailer Margin (wef-5-3-2009) | | 10% |
| | In the state; | | |
| | ED - IS THE EXCISE DUTY PER BULK LITRE | | |
| | AED - IS THE ADDITIONAL EXCISE DUTY PER BULK LITRE | | |
| | In the country; | | |
| | IMPORT FEE - (LIQUOR-RS.10/-PBL) - (BEER-RS.6/-PBL) - (WINE-RS.300/-PBL) | | |
| | CVD - IS THE EXCISE DUTY PER BULK LITRTE | | |
| | ACVD - IS THE ADDITIONAL EXCISE DUTY PER BULK LITRE | | |
| | From abroad; | | |
| | SF - (SPECIAL FEE) IS THE EXCISE DUTY PER BULK LITRE | | |
| | ASF - (ADDITIONAL SPECIAL FEE) IS THE ADDITIONAL EXCISE DUTY PER BULK LITRE-(ONLY FOR WINE) | | |
| | Standard Size's BULK LITRES as below:- (Other than these if any Bulk Litre are comes under Non-Standard Packing | | |
| | Declared Price Range per case containing - 8.64/9.00/12.00 - Bulk litres of - LIQUOR | | |
| | Declared Price Range per case containing - 7.8/7.92/12.00 - Bulk litres of - BEER(BOTTLES) | | |
| | Declared Price Range per case containing - 8.64/9.00/12.00 - Bulk litres of - WINE | | |
| | Declared Price Range per case containing - 8.64/9.00/12.00 - Bulk litres of - FENNY | | |
| | Declared Price Range per case containing - 7.92/6.60 - Bulk litres of - LOW ALCOHOLIC BEVERAGE | | |
| | As per Rule 9-B, 9-c & 10-A | Labels Registration Fee | |
| | In the State | Outside State | Outside Country |
| | As per Rule 10-A | 9-B | 9-C |
| | Liquor - 25000/- | 50000/- | 20000/- |
| | Beer - 25000/- | 50000/- | 10000/- |
| | Wine/Fortified Wine - 1000/- | 10000/- | 10000/- |