List of Licenses , sub types- rate of levy

Annexure - I				
S.No.	**Type of Licence/ Fee / Charges**	**Sub Type**	**Who can apply**	**Rate of Levy**
1	Licence Fee	IMFL	Distilleries(IMFL manufacturers)	1)IMFL Distilleries manfacturing upto 20 Lakh PLs : Rs. 20 Lakhs Per annum and for every additional 1 Lakh PL or part there of Rs. 1 Lakhs per annum
		Brewery		2) Brewery- upto 200 Lakh BLs Rs. 50 Lakhs per annum and for every additional 100 Lakh BLs or part there of Rs. 25 Lakhs per annum
		Winery		3)Winery(Wine Manufacturers) – Rs. 4000 per annum
		Primary units		4) Primary Distillery Units manufacturing upto 20 Lakh BLs : Rs.4 Lakhs per annum and for every additional 10 Lakh BLs or part there of Rs. 1 Lakhs per annum
		Rectified Spirits Units(RS I,RS II, RS III)		RS-I- Rs. 10/- per annum
				RS-II Rs. 25/- per annum
				RS-III Rs. 500/- per annum
		De-natured Spirit Licence (DS-VII,DS-IX,DS-XI,DS-XIII,DS-XV,DS-XVII		DS-VII- Rs. 150/- per annum
				DS-IX- Rs. 25/- per annum
				DS-XI-Rs. 50/- per annum
				DS-XII- Rs.
				DS-XV- Rs.
				DS-XVII-Rs.
2	M-I(Molasses)	a) M-I Does not exceed 5000 MTs	All Industries	Rs. 1000/-
		b) M-I Exceeds 5000 but does not exceed 10,000 MTs	All Industries	Rs. 2000/-
		c) M-I Exceeds 10,000 but does not exceed 15,000 MTS	All Industries	Rs.3000/-
		d)M-I Exceeds 15,000 but does not exceed 20,000 MTs	All Industries	Rs.4000/-
		e)M-I Exceeds 20,000 MTs	All Industries	Rs. 5000/-

		i) M-II licence for any Government purpose or Educational, scientific, Medicinal or sample purpose	Government purpose or Educational, scientific, Medicinal or sample purpose	Rs.100/-
		ii) M-II Licence for any Agricultural purpose	Licence for any Agricultural purpose	Rs.100/-
		iii) M-II licence for cattle feed	licence for cattle feed	Rs.100/-
3	M-II(Molasses)	iv)M-II licence for any other purpose where the Quantity of molasses	licence for any other Industrial purpose (based on Quantity of molasses)	
		v) M-II Does not exceed 1000 MTs		Rs.1000/-
		vi) Exceeds 1000 MTs but does not exceed 5000 MTs		Rs. 2000/-
		vii) Exceeds 5,000 MTs but does not exceed 10,000 MTs		Rs. 3000/-
		vii) Exceeds 10,000 MTs but does not exceed 15,000 MTs		Rs.4000/-
		viii) Exceeds 15,000 MTs but does not exceed 20,000 MTs		Rs.5000/-
		ix) Exceeds 20,000 MTs		Rs.6000/-
4	M-III(Molasses)	M-III	All Industries	Rs.100000/-
5	M-IV (Import of molasses)	M-IV (Import of molasses)	All Industries Importing Molasses	Rs. 100/-
6	M-V (Export of molasses)	M-V (Export of molasses)	All Industries Exporting Molasses	Rs. l,00,000/- per annum
9	L-1			Rs.400/-
10	L-2			Rs.50/-
11	L-3			Rs.50/-

12	L-4			Rs.50/-
13	Sub-Lease Fee	Sub-Lease units(IMFL)	Distilleries/ Breweries/ Sub Lesse's / Franchisee	10% of propotionate L.F on Sactioned Quota
	Franchise Fee	Franchise units (IMFL)	Distilleries/ Breweries/ Sub Lesse's / Franchisee	10% of propotionate L.F on Sactioned Quota
	Tie-Up	Tie-Up Units (IMFL)	Distilleries/ Breweries/ Sub Lesse's / Franchisee	10% of propotionate L.F on Sactioned Quota
	Additional Licence Fee	Additional Quota Sanction Units(IMFL & Primary Units)	Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	1) Rs. 3 per PL for production of brands whose basic price upto Rs. 400
			Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	2) Rs.4 per PL for production of brands whose basic price Rs. Above 400 basic price
			Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	1) Upto 20Lakhs BLs for primary units Rs. 4 Lakhs
			Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	2) For additional 10 Lakhs BLs are part there of Rs. 1 Lakh
	Additional Sub-Lease Fee	Sub-Lease Units	Distilleries/ Breweries/ Sub Lesse's / Franchisee	Based on the production capacity sanctioned (10% of proposed Addl. L.F)
	Additional Franchise Fee	Franchise Units	Distilleries/ Breweries/ Sub Lesse's / Franchisee	Based on the production capacity sanctioned (10% of proposed Addl. L.F)
	Additional Tie-Up Fee	Tie-Up Units	Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Tie -up Units	Based on the production capacity sanctioned (10% of proposed Addl. L.F)
	Label Approval Fee	IMFL Units	Distilleries/ Breweries/ Sub Lesse's / Franchisee	Rs. 2 Lakhs- Brands whose basic price upto 700
			Distilleries/ Breweries/ Sub Lesse's / Franchisee	Rs. 50 thousand brands whose basic price above 700
2	Administrative Charges	RS/ DS units	Primary Distilleries(RS/DS Units)	0.50 paise/ BL

3	Export Fee	IMFL Units/RS Units	Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	Rs. 1/ BL for RS/ENA
			Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	Rs. 2/ BL for IMFL
4	Import Fee	IMFL Units/RS Units	Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	Rs. 1/ BL for RS/ENA
			Distilleries/ Breweries/ Sub Lesse's / Franchisee/ Primary Units	Rs. 2/ BL for IMFL & Special Spirits
5	User Charges	IMFL Units (For HEALS)	Distilleries(IMFL Units)	0.30 praise/ HEAL
6	Proportionate Licence Fee	IMFL Units	IMFL Units(Distilleries)	1) Extra Working hour upto 4hrs per day : Proportionate Licence fee for half day 2) Extra Working hour for more than 4 hrs and upto 8hrs per day : Proportionate licence fee per day. 3) Extra working hours for more than 8 hrs and upto 16 hrs per day: Proportionate licence fee for two full days.
7	Non-Adjustable Fee/ Non-Refundable Fee	New IMFL units	New IMFL Units(Distilleries)	1) Upto 10 Lakhs PL Rs. 7 Crores
			New IMFL Units(Distilleries)	2) Above 10 Lakhs upto 50 Lakh PL Rs. 7 Crores
			New IMFL Units(Distilleries)	3)Above 50 Lakh PL & upto 100 LPL Rs. 10 Crores
			New IMFL Units(Distilleries)	4) Above 100 LPL Rs. 10 Crores plus Rs. 2 Crores for every additional slab of 50 LPL or part there of
8	Special Fee/ Adjustable Fee	New IMFL units	New IMFL Units(Distilleries)	1) Upto 10 Lakhs PL Rs. 3 Crores
			New IMFL Units(Distilleries)	2) Above 10 Lakhs upto 50 Lakh PL Rs. 3 Crores
			New IMFL Units(Distilleries)	3)Above 50 Lakh PL & upto 100 LPL Rs. 5 Crores
			New IMFL Units(Distilleries)	4) Above 100 LPL Rs. 5 Crores plus Rs. 1 Crores for every additional slab of 50 LPL or part there of
	Non-Adjustable Fee/ Non-Refundable Fee	Non-Adjustable Fee/ Non-Refundable Fee	For Expansion of IMFL Units(Distilleries)	1) Upto 10 Lakhs PL Rs. 1.4 Crores
			For Expansion of IMFL Units(Distilleries)	2) Above 10 Lakhs upto 50 Lakh PL Rs. 1.4 Crores plus 1.4 crore for every additional slab of 10 LPL or part thereof
			For Expansion of IMFL Units(Distilleries)	3)Above 50 Lakh PL & upto 100 LPL Rs. 10 Crores
			For Expansion of IMFL Units(Distilleries)	4) Above 100 LPL Rs. 10 Crores plus Rs. 2 Crores for every additional slab of 50 LPL or part there of

	Special Fee	Special Fee	For Expansion of IMFL Units(Distilleries)	1) Upto 10 Lakhs PL Rs.0 .6 Crores
			For Expansion of IMFL Units(Distilleries)	2) Above 10 Lakhs upto 50 Lakh PL Rs. 0.6 Crores plus 0.6 crore for every additional slab of 10 LPL or part thereof
			For Expansion of IMFL Units(Distilleries)	3)Above 50 Lakh PL & upto 100 LPL Rs. 5 Crores
			For Expansion of IMFL Units(Distilleries)	4) Above 100 LPL Rs. 5 Crores plus Rs. 1 Crores for every additional slab of 50 LPL or part there of
9	Excise Duty	Basic Price per case in Rs.	IMFL Units(Distilleries)	ED Per /PL in Rs.
		Upto 350/-		Rs.30/- PPL
		Above Rs. 350 upto Rs. 400/-		Rs.40/-PPL
		Above Rs.400/- upto Rs. 450/-		Rs.80/-PPL
		Above Rs. 450/- upto Rs. 525/-		Rs.85/-PPL
		Above Rs 525/- upto Rs. 575/-		Rs.90/- PPL
		Above Rs.575/- upto Rs.700/-		Rs. 95/- PPL
		Above Rs.700/- upto Rs. 1000/-		Rs.100/- PPL
		Above Rs. 1000 upto Rs. 2500/-		Rs 105/- PPL
		Above Rs. 2500/- upto Rs.3500/-		Rs 110/- PPL or Rs.1100/- per case, whichever is higher
		Above Rs. 3500/- upto Rs. 5000/-		Rs 110/- PPL or Rs.1100/- per case, whichever is higher
		Above Rs. 5000/-		Rs 110/- PPL or Rs.1100/- per case, whichever is higher
		Basic Price per case in Rs.	Brewery Units(Breweries)	ED Per /BL in Rs.
		Upto Rs. 200/- per case		Rs. 5/-
		Above Rs. 200/- upto Rs.250/-		Rs. 9/-
		Above Rs. 250/- upto Rs. 350/-		Rs. 11/-
		Above Rs. 350/-		Rs. 13/-

		Basic Price per case in Rs.	a) Fruit Wines/Table Wines (Manufactured in A.P) b) Wines Manufactured within AP other than Fruit wines/Table wines and Imported Wines (From Other States)	Excise Duty
		All ranges		5% of Basic Price
		Upto 2000/-		15% of Basic Price
		Above 2000/-		10% of Basic Price (or) Rs 300/- per case, whichever is higher
		Upto 5% v/v alcohol.		9% of Basic price
		Above 5% and upto 8% v/v alcohol.		12% of Basic price
		Upto 5% v/v alcohol	RTD(Ready To Drink Varieties)	E.D 9% of Basic Price
		Above 5% and upto 8% v/v alcohol	RTD(Ready To Drink Varieties)	E.D 12% of Basic Price
		All manufacturing Units (IMFL, Primary Units)	All manufacturing Units (IMFL, Primary Units)	Rs. 15.40 per PL on excess loss wastage/ wastages
10	Additional Excise Duty	Basic Price per case in Rs.	IMFL Units(Distilleries)	Rate of Additional ED/Additional countervailing Duty on the landed cost
		1)Upto 350/-		1) Rs. 36%
		2) Above Rs. 350 upto 400/-		2) Rs. 36%
		3) Above Rs. 400 upto 450/-		3) Rs. 36%
		4) Above Rs. 450 upto 525/-		4) Rs. 36%
		5) Above Rs. 525 upto 575/-		5) Rs. 36%
		6) Above Rs. 575 upto 700/-		6) Rs. 36%
		7) Above Rs. 700 upto 1000/-		7) Rs. 36%
		8) Above Rs. 1000 upto 2500/-		8) Rs. 36%
		9) Above Rs. 2500 upto 3500/-		9) Rs. 36%
		10) Above Rs. 3500 upto 5000/-		10) Rs. 36%
		11) Above Rs. 5000/-		11) Rs. 36%
		Basic Price per case in Rs.	Brewery Units(Breweries)	Rate of Additional ED/Additional countervailing Duty on the landed cost
		1)Upto 200/-	Brewery Units(Breweries)	1) Rs. 36%
		2) Above Rs. 200 upto 250/-	Brewery Units(Breweries)	2) Rs. 36%

		3) Above Rs. 250 upto 350/-	Brewery Units(Breweries)	3) Rs. 36%
		4) Above Rs. 350	Brewery Units(Breweries)	4) Rs. 36%
		All ranges	Winery Units (Fruit Wine/Table Wines(Manufactured in AP)	36% of Basic Price
		Upto 5% v/v alcohol	RTD(Ready To Drink Varieties)	E.D 36% of Basic Price
		Above 5% and upto 8% v/v alcohol		E.D 36% of Basic Price
	Assessment Fee	Assessment Fee on Assessable Value 56% 33% 2) 61% 50% or Rs.		
				Foreign Wine Assessable value of Foreign Wine Upto Rs. 225/- per BL Above Rs. 225/- per BL 2) Assessable value of Foreign Spirit Upto Rs. 600/- per BL Rs. 600/- upto Rs. 1000/- per BL Rs. 1000/- upto Rs. 1400/- per BL Rs. 1400/- per BL
	Additional Assessment Fee on landed cost	Additional Assessment Fee	Foreign Liquor	Additional Assessment Fee
		1) FL Spirits Upto Rs. 600/		10%
		2) FL Spirits Rs. 600/- upto Rs. 1000/-		10%
		3) FL Spirits Rs. 1000/- upto Rs. 1400/		10%
		4) FL Spirits Rs. 1400/		10%
		1) FL Wine upto Rs. 225/		10%
		2) FL Wine Above Rs. 225/		10%
		1) FL BEER Larger Beer (below 5% v/v alcohol strength)		10%
		2) FL Beer – strong Beer (5% v/v or more alcohol strength) of all values		10%
	Privilege Fees	Club license, Tourism Department , Event permits	IMFL & Beer	12% of sale price of whole sale depot
	Additional Privilege	Additional Privileg	IMFL & Beer	Differencial amount MRP -Actual MRP
	Special Privilege Fee	Special Privilege Fe	IMFL & Beer	Rounded Issue price - Actual issue price
	Transport Permit Fe	Transport Permit Fees		

	Thru Transport Perm	Thru Transport Permit	Any Vehicle transporting exciseable goods via State of Andhra Pradesh should take a permit from Prohibition and Excise Department	Nil
	Levy(VAT)	Basic Price in Rs. / Case	IMFL	VAT%
		Upto Rs.350/-		140%
		Above Rs.350 upto Rs. 400		140%
		Above Rs. 400 upto Rs. 450		190%
		Above Rs. 450 upto Rs. 525		190%
		Above Rs. 525 upto Rs. 575		190%
		Above Rs. 575 upto Rs. 700		190%
		Above Rs. 700 upto Rs. 1000		190%
		Above Rs. 1000 upto Rs. 2500		190%
		Above Rs. 2500 up to Rs. 3500		160%
		Above Rs. 3500 upto Rs. 5000		140%
		Above Rs. 5000		130%
		Alcoholic Strength	Beer	VAT%
		Upto Rs. 200/- per case		150%
		Above Rs. 200/- upto Rs. 250/-		175%
		Above Rs. 250 upto Rs. 350		175%
		Above Rs. 350		175%
		Basic Price in Rs. / Case	Wine	VAT%
		All ranges -	*a) Fruit Wines/Table Wines (Manufactured in A.P) b) Wines Manufactured within*	100%
		Upto 2000/-		100%
		Above 2000/-		100%
		Basic Price in Rs. / Case		VAT%

		Upto 5% v/v alcohol	READY TO DRINK Varieties	150%
		Above 5% and upto 8% v/v alcohol		150%
	Retailer Margin	All ranges	IMFL/Beer/ Foreign Liquor	10%
	Classification of IMFL & Beer	IMFL	IMFL	**Basic rate /case**
		A - Category		Upto Rs. 450/-
		B - Category		Above Rs.450 to 700/-
		C - Category		Above Rs.700 to 1000/-
		D - Category		Above Rs.1000/-
		Beer		**Alcoholic Str.**
		Lager		Upto5% v/v
		Strong		5% and upto 7.5% v/v
		Super Strong		Above 7.5% v/v
	E-Procurement for IMFL & Wine, RTD & Label Registration Charges	Earnest Money Deposit(EMD)	IMFL(Categories A/B/C/D)	Rs. 5,00,000/- for IMFL Note : If the supplier applies for more than three or more IMFL categories EMD is : Rs.50,00,000/-
			Wine	Rs. 1,00,000/-
			Ready To Drink Varieties	Rs. 1,00,000/-
		Offer Scrutiny Fee	IMFL & Wine	Rs. 1,00,000/-
		Brand Scrutiny Fee	IMFL & Wine, RTD	i) Rs.5000/- for a IMFL (other than Beer) including Wine & RTD Brand (upto Rs.450/- basic) upto 3 sizes / packs and Rs.1000/- for every additional one size/ pack. ii) Rs.7500/- for a IMFL (other than Beer) including Wine & RTD Brand (above Rs.450/- and upto Rs.700/-basic) upto 3 sizes / packs and Rs.1000/- for every additional one size/ pack iii) Rs.10000/- for a IMFL (other than Beer) including Wine & RTD Brand (above Rs.700/-basic) upto 3 sizes / packs and Rs.1000/- for every additional one size/ pack
		Special Fees	Applicable only if the Applicant has not participated in the Tender Notification	Rs.1,00,000/-
		Security Deposit	IMFL & Wine, RTD	i) Rs.10,00,000/- for IMFL (upto Rs.450/- basic) ii) Rs.20,00,000/- for IMFL (above Rs.450/- and upto Rs.700/- basic) iii) Rs.10,00,000/- for IMFL(above Rs.700/-basic upto Rs.1000/-) iv) Rs.5,00,000/- for IMFL(above Rs.1000/-) Rs.2,00,000/- for Wine & RTD