

## STATE EXCISE DUTY STRUCTURE OF KARNATAKA 2022-23

SI No	Particulars	1. EXCISE DUTY (in Rs)			EXPORT OUTSIDE INDIA (In Rs per B.L)	AED (In Rs)
		STATE per B.L	EXPORT per B.L	IMPORT per B.L		
1	IML(When Alcohol Strength is 42.8%) IML (CIVIL) IML (DEFENCE)	50.00 50.00	3.50 1.50	10.00 10.00	0.40	Details in Schedule D
2	FENNY	45.00	0.35	-	-	42.00
				(For Export & Defence 0.80)		
3	WINE i) Less than 14 v/v ii) 14 v/v & above	5.00 5.00	0.15 0.15	300 300	0.10 0.10	Details in Schedule D
4	BEER Manufactured in Brewery Beer Manufactured in Micro Brewery	10.00 50% of the annual installed Capacity at the rate of Rs.10.00 per bulk litre	1.00	6.00	0.15	Details in Schedule D
5	LAB	10.00 per BL		6.00		Details in Schedule D
6	IMPORT FEE ON FOREIGN LIQUOR	No Excise Duty	Only Special Fee (ACVD) on par with AED applicable for Local Liquors			
7	Transfer of Licence Double of the annual Licence fee of the respective liquor Licences, & 25% of the respective Licence Fees for Distilleries, Breweries & Wineries.					
8	Shifting of Liquor Licence 50% On Licence fees of the respective liquor Licences					
9	Karnataka Infrastructure Cess 15% On Licence fees					
10	Permanent Label Approval Fee : Within the State ₹ 1,00,000 (IML, Beer & Fortified Wine), 5,000 (Fruit Wine) Outside the State ₹. 50,000 (IML and Beer) ₹10,000 (Wine) Outside the Country ₹.50,000 (IML) ₹10,000 (Beer and Wine)					
	BL: BULK LITRE AED: ADDITIONAL EXCISE DUTY (In lieu of Sales Tax)					

## 2. Schedule D

Declared Price (Rs.) Range per case(CB) containing 8.64/9/12 Bulk Litres of Liquor	AED per BL (WEF. 7.5.2020)	
	Civil (Local & on important liquor) (Rs.)	CSD & Export (Rs.)
1. Basic price between Rs.0/- toRs. 449/-	179-00	1.00
2. -----"----- Rs. 450/- to Rs. 499/-	245-00	1.25
3. -----"----- Rs.500/- to Rs. 549/-	322-00	1.45
4. -----"----- Rs. 550/- to Rs. 599/-	414-00	1.75
5. -----"----- Rs.600/- to Rs. 699/-	557-00	1.95
6. -----"----- Rs. 700/- to Rs.799/-	680-00	2.25
7. -----"----- Rs.800/- to Rs.899/-	725-00	2.35
8. -----"----- Rs. 900/- to Rs.999/-	782-00	2.50
9. -----"----- Rs.1000/- to Rs.1099/-	818-00	2.60
10. -----"----- Rs. 1100/- to Rs. 1199/-	918-00	2.75
11. -----"----- Rs. 1200/- to Rs.1299/-	1104-00	2.85
12. -----"----- Rs. 1300/- to Rs. 1399/-	1284-00	3.00
13. -----"----- Rs. 1400/- to Rs. 1799/-	1389-00	3.10
14. -----"----- Rs. 1800/- to Rs. 2199/-	1550-00	3.25
15. -----"----- Rs. 2200/- to Rs. 4924/-	1770-00	3.35
16. -----"----- Rs. 4925/- to Rs. 7650/-	2069-00	3.50
17. -----"----- Rs. 7651 to Rs. 15000/-	2976-00	3.70
18. -----"----- Rs. 15001 and above	4465-00	3.70

3. Fruit Wine(Bulk) (Rs.) (per Bulk Litre)	AED (Rs.) per bulk litre	
	Civil	Defence & Export
1. Basic price between 00/- to 10/-	3.85	0.20
2. -----"----- 11/- to 15/-	5.10	0.30
3. -----"----- 16/- to 20/-	6.35	0.40
4. -----"----- 21/- to 25/-	7.60	0.50
5. -----"----- 26/- to 30/-	8.85	0.60

4. Fruit Wine (Bottled) (Rs.) (per CB)	AED(Rs.) per bulk litre	
	Civil	Defence & Export
1. Basic price between 400/- to 750/-	9/-	1.75
2. -----"----- 751/- to 1200/-	15/-	2.80
3. -----"----- 1201/- to 2500/-	36/-	5.80
4. -----"----- 2501/- to 3000/-	47/-	7.00
5. -----"----- 3001/- & above	49/-	7.25

5. Fortified Wine (Bottled) (Rs.) (per CB)	AED(Rs.) per bulk litre		
	Civil (Produced by Adding Grape Spirit)	Civil (Produced by Adding Neutral Spirit/Rectified Spirit/Pure Fruit Brandy(bottled))	Defence & Export
1. Basic price between 400/- to 750/-	17/-	27.00	1.75
2. -----"----- 751/- to 1200/-	29/-	45.00	2.80
3. -----"----- 1201/- to 2500/-	71/-	108.00	5.80
4. -----"----- 2501/- to 3000/-	93/-	141.00	7.00
5. -----"----- 3001/- & above	98/-	147.00	7.25

6. Beer (Bottled) (Rs.) (per CB)	AED(Rs.) per bulk litre	
	Civil (Local & on imported liquor)	Defence & Export
Basic price Rs.125/- & above(in case of 330 ml. bottles)	175% of Declared Price	Rs.2.00
Basic Price Rs.140/- & above	175% of Declared Price	Rs.2.00

7. Beer (Draught / Bulk) (Rs.) (per BL)	AED(Rs.) per bulk litre	
	Civil (Local & on imported liquor)	Defence & Export

1. Basic price between 00/- to 15/-	150% of the Declared Price	Rs. 0.40
2. -----"--- 16/- to 20/-	150% of the Declared Price	Rs. 0.45
3. -----"---- 21/- to 25/-	150% of the Declared Price	Rs. 0.50

8. Micro Brewery(Rs.) (per BL)	AED(Rs.) per bulk litre
1. Basic price between 00/- to 25/-	50 % of the annual installed capacity at the rate of Rs.25.00 per bulk liter
2. -----"----- 25/- and above	

9. Low Alcoholic Beverages (LAB)(Rs.) (per CB)	AED(Rs.) per bulk litre	
	Civil	Defence & Export
1. Basic price between 00/- to 450/-	150% of Declared Price	Rs. 0.45
2. -----"----- 451/- Above	150% of Declared Price	Rs. 0.50



SI. No.	PARTICULARS	2000-01 & 2001-02	2002-03	2003-04 & 2004-05	2005-06 & 2006-07	2007-08 & 2008-09	2009-10 to 2013-14	2014-15 to 2015-16	Since 2016-17
	a) Popln.>20 lakhs	825000	825000	725000	725000	-	-	-	-
	b) Other Areas	675000	675000	575000	575000	-	-	-	-
2	CL-2 (RETAIL SHOPS)								
	i) Corporation	-	-	-	-	-	-	-	-
	a) Popln.>20 lakhs	202500	223000	223000	223000	446000	446000	446000	600000
	b) Other Corporations	165000	182000	182000	182000	364000	364000	364000	500000
	ii) CMC	150000	165000	165000	165000	330000	330000	330000	450000
	iii)TMC/TP	112500	125000	125000	125000	250000	300000	300000	400000
	iv) Others	90000	100000	100000	100000	200000	300000	300000	400000
3	CL-4(CLUBS)								
	i) Corporation	-	-	-	-	-	-	-	-
	a) Popln.>20 lakhs	100000	150000	150000	150000	500000	500000	500000	650000
	b) Other Corporations		100000	100000	100000	400000	400000	400000	500000
	ii) CMC		80000	80000	80000	300000	300000	300000	400000
	iii)TMC/TP		70000	70000	70000	120000	120000	120000	200000
	iv) Others		60000	60000	60000	100000	100000	100000	200000
4	CL-5 (Occasional Licences)		-	-	1000	10000	10000	10000	10000

SI. No.	PARTICULARS	2000-01 & 2001-02	2002-03	2003-04 & 2004-05	2005-06 & 2006-07	2007-08 & 2008-09	2009-10 to 2013-14	2014-15 to 2015-16	Since 2016-17
5	CL-6A (STAR HOTELS)		400000	400000	400000	800000	800000	800000	1000000
6	CL-7(HOTELS & BOARDING HOUSES)								
	i) Corporation	-	-	-	-	-	-	-	-
	a) Popln.>20 lakhs	300000	330000	330000	330000	660000	660000	660000	850000
	b) Other Corporations	262500	290000	290000	290000	580000	580000	580000	750000
	ii) CMC	195000	215000	215000	215000	430000	430000	430000	550000
	iii)TMC/TP	165000	182000	182000	182000	364000	364000	500000	
	iv) Others	127500	140000	140000	140000	280000	280000	280000	400000
7	CL-8 (MILITRY CANTEEN STORES)	200	200	200	200	200	200	200	250
8	CL-8A (Military Canteen Stores (Bonded Warehouses)		100000	100000	100000	100000	100000	100000	125000
9	CL-9(BAR & RESTAURANT)								
	i) Corporation	-	-	-	-	-	-	-	-
	a) Popln.>20 lakhs	272000	300000	300000	300000	600000	600000	600000	750000
	b) Other Corporations	210000	231000	231000	231000	462000	462000	462000	600000
	ii) CMC	165000	182000	182000	182000	364000	364000	364000	500000

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	iii)TMC/TP	119000	130000	130000	130000	260000	260000	260000	400000
	iv) Others	84000	100000	100000	100000	200000	200000	400000	400000
10	CL-11C (MSIL RETAIL OUTLETS)	-	-	-	-	-	100000	300000	400000
11	CL-14 (MSIL Bonded Warehouses for Seized Property)		10000	10000	10000	10000	10000	10000	10000
	Change in Licence Fee								
	Note: Additional Licence Fee @ 15% for every licence								