

**KARNATAKA STATE BEVERAGES CORPORATION LIMITED, BENGALURU**

**KARNATAKA STATE EXCISE DUTY SLAB - SCHEDULE - A & D (Rule 2AB) - 2023-24**

**WEF-01-02-2024**

| Sl. No.  | Declared Price Range per case containing 8.64/9/12BL<br>2-Name of the Article and<br>3-Declared Price Range From - To | Rate of Excise Duty/<br>Countervailing Duty<br>per BL of 25* UP | Rate of Additional Excise Duty/<br>Additional Countervailing Duty<br>per BL of 25* UP |
|--|---|---|---|
| <b>I- IMFL- with in the State/India</b>                    |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD-Per BL</b>  |
| 1  | 000.00 - 449.00   | 50.00 wef.1.4.16  | 215.00 wef.20.7.23  |
| 2  | 450.00 - 499.00   | 50.00   | 294.00  |
| 3  | 500.00 - 549.00   | 50.00   | 386.00  |
| 4  | 550.00 - 599.00   | 50.00   | 497.00  |
| 5  | 600.00 - 699.00   | 50.00   | 668.00  |
| 6  | 700.00 - 799.00   | 50.00   | 816.00  |
| 7  | 800.00 - 899.00   | 50.00   | 870.00  |
| 8  | 900.00 - 999.00   | 50.00   | 938.00  |
| 9  | 1000.00 - 1099.00   | 50.00   | 982.00  |
| 10   | 1100.00 - 1199.00   | 50.00   | 1102.00   |
| 11   | 1200.00 - 1299.00   | 50.00   | 1325.00   |
| 12   | 1300.00 - 1399.00   | 50.00   | 1541.00   |
| 13   | 1400.00 - 1799.00   | 50.00   | 1667.00   |
| 14   | 1800.00 - 2199.00   | 50.00   | 1860.00   |
| 15   | 2200.00 - 4924.00   | 50.00   | 2124.00   |
| 16   | 4925.00 - 7650.00   | 50.00   | 2483.00   |
| 17   | 7651.00 - 15000.00 wef 3.1.2018   | 50.00   | 3571.00   |
| 18   | 15001.00 - Above wef 3.1.2018   | 50.00   | 5358.00   |
| <b>II- BEER-with in the State/India</b>                    |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD</b>   |
| 1  | 125.00 - 139.00 (In case of 330ML bottles) wef.1.4.06   | 10.00 wef.01.04.16  | 195% of DP wef.01.02.24   |
| 2  | 140.00 - Above  | 10.00   | 195% of DP  |
| <b>III- DRAUGHT, Bulk Beer with in the State</b>           |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD</b>   |
|  | 00.00 - 15.00 wef.1.4.18  | 10.00 wef.01.04.19  | 150% of DP wef.1.4.19   |
|  | 16.00 - 20.00   | 10.00   | 150% of DP  |
|  | 21.00 - 25.00   | 10.00   | 150% of DP  |
| <b>IV- WINE-with in the State/India(Fruit Wine)</b>        |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD-Per BL</b>  |
| 1  | 400.00 - 750.00 wef.30.6.03   | 5.00 wef.1.07.16  | 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   |
| <b>IV-A WINE-with in the State/India(Fortified Wine)</b>   |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD-Per BL</b>  |
| 1  | 400.00 - 750.00 wef.1.4.12  | 5.00 wef.1.07.16  | 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   |
| <b>IV-B WINE-with in the State/India(Fortified Wine)</b>   |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD-Per BL</b>  |
| 1  | 400.00 - 750.00 wef.1.7.16  | 5.00 wef.1.07.16  | 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  |
| <b>V- WINE(bulk)</b>                                       |   |   |   |
|  |   | <b>NA - KSBCL</b>   | <b>NA - KSBCL</b>   |
| <b>VI- FENNY- with in the State/India</b>                  |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD-Per BL</b>  |
| 1  | 325.00 - Above wef.30.6.03  | 45.00 wef.1.4.09  | 42.00 wef.30.6.03   |
| <b>VII- LOW Alcoholic Beverage-with in the state/India</b> |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD</b>   |
| 1  | 000.00 - 450.00 wef.23.6.05   | 10.00 wef.1.4.19  | 150% of DP wef.1.4.19   |
| 2  | 450.00 - Above  | 10.00   | 150% of DP  |
| <b>IMPORT-from Other Countries:</b>                        |   |   |   |
|  |   | <b>SPL. FEE-Per.BL</b>  | <b>ADDL.SPL.FEE</b>   |
| <b>I- FML</b>  |   |   |   |
|  |   | <b>ED/CVD-Per BL</b>  | <b>AED/ACVD</b>   |
| 1  | 000.00 - 449.00 wef.1.7.16  | 215.00 wef.20.7.23  | NA wef.5.3.09   |
| 2  | 450.00 - 499.00   | 294.00  | NA  |
| 3  | 500.00 - 549.00   | 386.00  | NA  |
| 4  | 550.00 - 599.00   | 497.00  | NA  |
| 5  | 600.00 - 699.00   | 668.00  | NA  |
| 6  | 700.00 - 799.00   | 816.00  | NA  |
| 7  | 800.00 - 899.00   | 870.00  | NA  |
| 8  | 900.00 - 999.00   | 938.00  | NA  |
| 9  | 1000.00 - 1099.00   | 982.00  | NA  |
| 10   | 1100.00 - 1199.00   | 1102.00   | NA  |
| 11   | 1200.00 - 1299.00   | 1325.00   | NA  |
| 12   | 1300.00 - 1399.00   | 1541.00   | NA  |
| 13   | 1400.00 - 1799.00   | 1667.00   | NA  |

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**WEF-01-02-2024**

| Sl. No. | Declared Price Range per case containing 8.64/9/12BL<br>2-Name of the Article and<br>3-Declared Price Range From - To | Rate of Excise Duty/<br>Countervailing Duty<br>per BL of 25* UP | Rate of Additional Excise Duty/<br>Additional Countervailing Duty<br>per BL of 25* UP |
|---------|---|---|---|
| 14      | 1800.00 - 2199.00   | 1860.00   | NA  |
| 15      | 2200.00 - 4924.00   | 2124.00   | NA  |
| 16      | 4925.00 - 7650.00   | 2483.00   | NA  |
| 17      | 7651.00 - 15000.00  | 3571.00   | NA  |
| 18      | 15001.00 - Above  | 5358.00   | NA  |
|         |   |   |   |
| II-     | <b>Beer</b>   | <b>SPL. FEE</b>   | <b>ADDL.SPL.FEE</b>   |
|         | 125.00 - Above (In case of 330ML Bottles)   | 195% of DP wef.01.02.24   | NA wef.5.3.09   |
|         | 140.00 - Above (wef-1.4.06)   | 195% of DP  | NA  |
|         |   |   |   |
| III-    | <b>DRAUGHT, Bulk Beer</b>   | <b>NA - KSBCL</b>   | <b>NA - KSBCL</b>   |
|         |   |   |   |
| IV-     | <b>Wine(Fruit )</b>   | <b>SPL. FEE-Per.BL</b>  | <b>ADDL.SPL.FEE-Per.BL</b>  |
| 1       | 400.00 - 750.00   | 9.00  | 300.00  |
| 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    | <b>Wine(Fortified)</b>  | <b>SPL. FEE-Per.BL</b>  | <b>ADDL.SPL.FEE-Per.BL</b>  |
| 1       | 400.00 - 750.00   | 17.00   | 300.00  |
| 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    | <b>Wine(Fortified)</b>  | <b>SPL. FEE-Per.BL</b>  | <b>ADDL.SPL.FEE-Per.BL</b>  |
| 1       | 400.00 - 750.00   | 27.00   | 300.00  |
| 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  |

|  |  |                                |
|--|--|--------------------------------|
|  | <b>IMPORT FEE (From Outside State Supplies Only)</b>   |                                |
|  | IMFL (wef.01.07.2003)  | Rs.10/-PBL                     |
|  | Wine (wef-27.9.2008)   | Rs.300/PBL                     |
|  | Beer (wef.1.07.2003)   | Rs.6/-PBL                      |
|  | <b>Margin</b>  |                                |
|  | KSBCL-Margin (wef-13-4-2020)   | 0.60%                          |
|  | KSBCL-Margin (wef-1-4-2012)  | 0.50%                          |
|  | Retailer Margin (wef-5-3-2009)   | 10%                            |
|  | <b>In the State:</b>   |                                |
|  | ED : is the Excise Duty per Bulk Litre   |                                |
|  | AED: is the Additional Excise Duty Per Bulk Litre  |                                |
|  | <b>In the Country :</b>  |                                |
|  | Import Fee - ( Liquor.Rs.10/-PBL) (Beer - Rs.6/-PBL) (Wine Rs. 300/- PBL)  |                                |
|  | CVD : is the Countervailing Duty per Bulk Litre  |                                |
|  | ACVD: is the Additional Countervailing Duty per Bulk Litre   |                                |
|  | <b>From Abroad:</b>  |                                |
|  | 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)  |                                |
|  | <b>Standard Size's BULK LITRES as below:- (Other than these if any Bulk Litre comes under Non-Standard Packing calculation</b> |                                |
|  | <b>Declared Price Range per case containing 8.64/9.00/12.00 Bulk litres of LIQUOR</b>  |                                |
|  | <b>Declared Price Range per case containing 7.8/7.92/12.00 Bulk litres of BEER(BOTTLES)</b>                                    |                                |
|  | <b>Declared Price Range per case containing 8.64/9.00/12.00 Bulk litres of WINE</b>  |                                |
|  | <b>Declared Price Range per case containing 8.64/9.00/12.00 Bulk litres of FENNY</b>   |                                |
|  | <b>Declared Price Range per case containing 7.92/6.60 B.L of LOW ALCOHOLIC BEVERAGE</b>  |                                |
|  | <b>As per Rule 9-B, 9-C &amp; 10-A</b>   | <b>Labels Registration Fee</b> |
|  | <b>In the State</b>  | <b>Outside State</b>           |
|  | <b>State unit design, text, texture &amp; composition</b>  | <b>per annum</b>               |
|  | <b>As per Rule 10-A</b>  | <b>Rule - 9 - B</b>            |
|  | Liquor : wef. 01.07.17 - Rs.100000/-   | Rs.50000/- NC                  |
|  | Beer : wef. 01.07.17 - Rs.100000/-   | Rs.50000/- NC                  |
|  | Wine/Fortified Wine : wef. 1.7.17 - Rs.5000/-  | Rs.10000/- NC                  |
|  |  | <b>Outsde Country</b>          |
|  |  | <b>per annum</b>               |
|  |  | <b>Rule - 9 - C</b>            |
|  |  | Rs.50000/- wef 01.07.17        |
|  |  | Rs.50000/- wef 01.07.17        |
|  |  | Rs.10000/- NC                  |