

**STATEMENT SHOWING RATE OF LICENSE FEE/DUTY/IMPORT FEE/  
EXPORT FEE ETC.**

Sr. No.	Name of the Item	Rate of License Fee/Other Fees/duties.		Rate of Security	
		2005-06	2006-07	2005-06	2006-07
1.	2.	3. (Rs.)	4. (Rs.)	5. (Rs.)	6. (Rs.)
1.	L-1 (Grant & Renewal)	500000	500000	15000	15000
2.	L-1A	10000	10000		
3.	L-1B	50000	50000	5000	5000
4.	L-1C	-	10000	-	1000
5.	L-2A Urban	1000	1000		
	L-2A Rural	1000	1000		
6.	L-2B	25000	50000		
7.	L-3, L-4 & L-5	200000	200000	10000	10000
8.	L-3A, L-4A & L-5A				
	(i) For towns with population one lakh or more	100000	100000		
	(ii) For other towns	60000	60000		
9.	L-5B (Pub License)				
	(a) Independent License	30000	30000	10000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	30000	30000		
10.	L-5C	50000	50000		
11.	L-5D :				
	(i) Corporation cities and areas falling within 5 km of their outer boundaries.	30000	30000		
	(ii) All types of Municipal Committees and areas falling within 5 km of their outer boundaries..	20000	20000		
	(iii) Other areas.	5000	5000		
12.	L-12C	150000	150000		
13.	L-13	10000	10000	-	1000
14.	L-13A	1000	NA	-	-
15.	L-17:				
	(i) Denatured Spirit (upto 500 BL)	5000	5000	2000	2000
	(ii) Exceeding 500 BL	@ Rs.10/- Per BL	@ Rs.10/- Per BL	3000	3000
16.	L-17A: Denatured Spirit (Wholesale)	10000	10000	5000	5000
17.	L-50 :				
	(i) For One Year	500	500		
	(ii) For Life Time	5000	5000		
18.	L-50 A :				
	(i) Corporation cities and areas falling within 2 km of their outer boundaries.	1000	1000		
	(ii) All types of Municipal Committees and areas falling within 2 km of their	500	500		

	outer boundaries..				
	(iii) Other areas.	250	250		
19.	L-52 (Ihatas)				
	(i) PML				
	(a) Urban	5000	25000		
	(b) Rural	5000	5000		
	(ii) IMFL				
	(a) Corporation Area	25000	25000		
	(b) Other Urban Area	15000	25000		
	(c) Rural	5000	5000		
20.	Sub Vend for PML	5000	N.A.		
21.	D-2				
	(a) Grant of License to distillery	1000000	1000000	100000	100000
	(b) Grant of Supplementary License to Bonded Warehouse-2: Meant for re-distillation of spirit.	100000	100000	25000	25000
22.	(a) Renewal fee of distillery license	1000000	1000000		
	(b) Renewal fee of supplementary License granted to Bonded Warehouse-2 meant for re-distillation only by way of purification of spirit.	50000	50000		
23.	Brewery : Grant of license (B-1)	1000000	1000000	50000	50000
24.	Brewery : Renewal Fee (B-1)	500000	500000		
25.	(a) Bonded Warehouse-2 Grant of license	200000	200000	25000	25000
	(b) Bonded Warehouse-2 Renewal of license	100000	100000	25000	25000
26.	Winery License (S-1)				
	(i) (a) Upto 5000 bottles (650 ML)	5000	5000		
	(b) 5001 to 10000 bottles (650 ML)	10000	10000		
	(c) Above 10000 bottles (650 ML)	20000	20000		
	(ii) Renewal fee				
	(a) Upto 5000 bottles (650 ML)	5000	5000		
	(b) 5001 to 10000 bottles (650 ML)	10000	10000		
	(c) Above 10000 bottles (650 ML)	20000	20000		
27.	L-50 (Possession Permit)				
	(i) Permit fee for one year	500	500		
	(ii) Permit fee for life time	5000	5000		
	<b>ASSESSED FEE (PER BL)</b>				
	(i) L-3, L-4 & L-5				
28.	Indian Made Foreign Liquor	80.00	80.00		
29.	Wine	12.00	12.00		
30.	Cider	2.00	2.00		
31.	Beer (all types)	12.00	12.00		
32.	Ready to Drink Beverages.	12.00	12.00		
33.	Liquor imported from abroad	80.00	80.00		
	(ii) L-3A, L-4A & L-5A				

34.	Beer (all types)	12.00	12.00		
35.	Ready to Drink Beverages.	12.00	12.00		
	(iii) L-5B				
36.	Draught Beer (All types)	12.00	12.00		
37.	Ready to Drink Beverages.	12.00	12.00		
38.	Wine	12.00	12.00		
	(iv) L-9				
39.	Rum	15.00	15.00		
40.	IMFL (Economy and Medium Brand)	40.00	40.00		
41.	IMFL (Premium and Deluxe Brand)	82.00	82.00		
42.	Wine	12.00	12.00		
43.	Cider	2.00	2.00		
44.	Beer (all types)	8.00	8.00		
45.	(i) Imported Foreign Liquor (other than Wine, Cider and Beer)	80.00	80.00		
	(ii) Ready to Drink Beverages	8.00	8.00		
	(v) L-12C				
46.	Indian Made Foreign Liquor	80.00	80.00		
47.	Wine	12.00	12.00		
48.	Cider	2.00	2.00		
49.	Beer (all types)	12.00	12.00		
50.	Ready to drink beverages	12.00	12.00		
51.	Liquor Imported from abroad	80.00	80.00		
	<b>PERMIT FEE</b>				
52.	Denatured Spirit (per BL)	1.00	1.00		
53.	Denatured Spirit for alcohol based industries (per BL)	0.45	0.45		
54.	Denatured Spirit when imported from other States/Union Territory (Per BL)	0.60	0.60		
55.	Ethanol-Denatured with 0.2% crotonaldehyde and 4 gram Denatonium Benzoate/ Denatonium Saccharide per 100 Ltrs. Of Ethanol.	1.00	1.00		
	<b>RATES OF EXCISE DUTY. (Civil)</b>				
56.	Indian Made Foreign Liquor of any degree.				
	(i) Economy and Medium Brands	39.00 (Per PL)	25.00 (Per PL)		
	(ii) Premium and Deluxe Brands	39.00 (Per PL)	25.00 (Per PL)		
57.	Imported Foreign Liquor	Nil	Nil		
58.	Ready to Drink beverages upto 20 <sup>o</sup> proof strength	12.00 (Per BL)	12.00 (Per BL)		
59.	Punjab Medium Liquor 50 <sup>o</sup> /60 <sup>o</sup> Rum/Gin/Whisky 65 <sup>o</sup> /75 <sup>o</sup>	4.00 (Per PL)	4.00 (Per PL)		
60.	Malt or Rectified Spirit when issued for purposes other than for use in the manufacture of medicinal and toilet preparation and not including denatured spirit.	39.00 (Per BL)	25.00 (Per BL)		

	Clarification: In case Malt Spirit or Rectified Spirit is issued from a Distillery or a BWH-2 including Bottling Plant to another Distillery or a BWH-2 including Bottling Plant for the manufacture of Potable Liquor, no duty shall be charged.				
61.	Sweets & Wines upto 13% v/v	10.00 (Per BL)	4.00 (Per BL)		
62.	(a) Beer having alcoholic contents 3.25% to 5.25%	10.00 (Per BL)	10.00 (Per BL)		
	(b) Beer having alcoholic contents 5.25% to 8.25%	12.00 (Per BL)	10.00 (Per BL)		
63.	Cider (per bottle)	5.00	5.00		
64.	Bhang per 10 Kilograms or less	50.00	50.00		
65.	Excise Opium (Per Kilograms)	2000.00	2000.00		
66.	Additional Excise Duty				
	(i) PML (all degrees)	3.00 (Per PL)	3.00 (Per PL)		
	(ii) IMFL (all degrees)	4.00 (Per PL)	4.00 (Per PL)		
	(iii) Beer (all types)	2.00 (Per BL)	2.00 (Per BL)		
	(iv) Ready to drink beverages	2.00 (Per BL)	2.00 (Per BL)		
	AED is also chargeable on sales of above liquor sold through CSD canteens.				
	<b>RATES OF EXCISE DUTY. (CSD)</b>				
67.	Indian Made Foreign Liquor of any degree.				
	(i) Economy and Medium Brands	39.00 (Per PL)	25.00 (Per PL)		
	(ii) Premium and Deluxe Brands	39.00 (Per PL)	25.00 (Per PL)		
68.	Imported Foreign Liquor	Nil	Nil		
69.	Ready to Drink beverages upto 20 <sup>0</sup> proof strength	12.00 (Per BL)	12.00 (Per BL)		
70.	Sweets & Wines upto 13% v/v	10.00 (Per BL)	4.00 (Per BL)		
71.	(a) Beer having alcoholic contents 3.25% to 5.25%	10.00 (Per BL)	10.00 (Per BL)		
	(c) Beer having alcoholic contents 5.25% to 8.25%	12.00 (Per BL)	10.00 (Per BL)		
72.	Additional Excise Duty				
	(i) IMFL (all degrees)	4.00 (Per PL)	4.00 (Per PL)		
	(ii) Beer (all types)	2.00 (Per BL)	2.00 (Per BL)		
	(iii) Ready to drink beverages	2.00 (Per BL)	2.00 (Per BL)		
	EXPORT FEE				
73.	Indian Made Foreign Liquor of any	0.25	0.25		

	degree	(Per PL)	(Per PL)		
74.	Ready to Drink beverages upto 20 <sup>0</sup> proof strength	0.10 (Per BL)	0.10 (Per BL)		
75.	Rum 75 <sup>0</sup> for troops sold through Canteen Store Department	0.10 (Per PL)	0.10 (Per PL)		
76.	Country Liquor of any degree	0.25 (Per PL)	0.25 (Per PL)		
77.	Beer	0.10 (Per BL)	0.10 (Per BL)		
78.	Rectified Spirit	0.05 (Per BL)	0.05 (Per BL)		
79.	Malt Spirit	0.25 (Per BL)	0.25 (Per BL)		
80.	Denatured Spirit	0.25 (Per BL)	0.25 (Per BL)		
81.	Industrial Alcohol	0.25 (Per BL)	0.25 (Per BL)		
82.	Bhang (per 10 Kilograms or less)	50.00	50.00		
83.	Liquor Imported from abroad.	0.25 (Per PL)	0.25 (Per PL)		
	IMPORT FEE				
84.	Indian Made Foreign Liquor of any degree.	7.00 (Per PL)	7.00 (Per PL)		
85.	Liquor Imported from abroad	7.00 (Per PL)	7.00 (Per PL)		
86.	Ready to Drink beverages upto 20 <sup>0</sup> proof strength.	6.00 (Per BL)	1.00 (Per BL)		
87.	Potable Spirit (in bulk) Malt/IMFL/Fruit based/Rectified Spirit.	5.00 (Per BL)	5.00 (Per BL)		
88.	Potable Rectified Spirit (in bulk) for the manufacture of PML on the basis of tender by the Department.	0.00 (Per BL)	0.00 (Per BL)		
89.	Potable Rectified Spirit (in bulk) for the manufacture of PML	1.00 (Per BL)	1.00 (Per BL) (PML)		
90.	Wine	6.00 (Per BL)	1.00 (Per BL)		
91.	Beer of all types	8.00 (Per BL)	1.00 (Per BL)		
92.	(i) Brand Registration fee per Label for liquor other than PML and Wine. (other than Imported Foreign Liquor BIO)	20000	20000		
	(ii) Subsequent change in the approved label during the year.	1000	1000		
	(iii) Brand Registration fee for wine	2000	2000		
	(iv) Brand Registration fee for PML including Rum/Gin/Whisky of any degree.	Nil	Nil		
93.	(i) Brand Registration fee per	20000	10000		

	Label for Imported Foreign Liquor (BIO)				
	(ii) Subsequent change in the approved label during the year.	1000	1000		
94.	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	2000	2000		
95.	Excise & Taxation Department Development Cess IMFL & Imported Foreign Liquor (Per PL)	1.00	1.00		
96.	Excise & Taxation Department Development Cess on conversion quota of PML (Per PL).	1.00	1.00		
97.	(a) Grant of L.O.I.				
	(i) Distillery	500000	500000		
	(ii) Brewery	500000	500000		
	(iii) B.W.H. including Bottling Plant	200000	200000		
	(iv) Winery including Bottling Plant	Nil	5000		
	(b) Renewal of L.O.I.				
	(i) Distillery	200000	200000		
	(ii) Brewery	200000	200000		
	(iii) B.W.H. including Bottling Plant	100000	100000		
	(iv) Winery including Bottling Plant	Nil	5000		