

(I) Part A

1(a)	Indian made Foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/Imported from the rest of India and sold in the State of Goa for brands whose strength is below 80 U.P.		
(i)	whose maximum retail price is upto Rs.80/- per 750 ml.	Rs.12/- per bulk litre	Vide Notification No.1/5/2012-FIN(R&C) dt.02/04/2012 O.G. Series I No.52 dt.02/04/2012.
(ii)	whose maximum retail price is above Rs.80/- upto Rs.135/- per 750 ml.	Rs.45/- per bulk litre	- do -
(iii)	whose maximum retail price is above Rs.135/- upto Rs.365/- per 750 ml.	Rs.55/- per bulk litre	- do -
(iv)	Whose maximum retail price is above Rs.365/- upto Rs.525/- per 750 ml.	Rs.60/- per bulk litre	- do -
(v)	Whose maximum retail price is above Rs.525/- upto Rs.800/- per 750 ml.	Rs.160/- per bulk litre	- do -
(vi)	Whose maximum retail price is above Rs.800/- upto Rs.1100/- per 750 ml.	Rs.225/- per bulk litre	- do -
(vii)	Whose maximum retail price is above Rs.1100/- upto Rs.1,350/- per 750 ml.	Rs.240/- per bulk litre	- do -
(viii)	Whose maximum retail price is above Rs.1350/- upto Rs.1,600/- per 750 ml.	Rs.275/- per bulk litre	- do -
(ix)	Whose maximum retail price is above Rs.1,600/- upto Rs.1,850/- per 750 ml.	Rs.290/- per bulk litre	- do -
(x)	Whose maximum retail price is above Rs.1,850/- upto Rs.2,250/- per 750 ml.	Rs.525/- per bulk litre	- do -
(xi)	Whose maximum retail price is above Rs.2,250/- upto Rs.3,000/- per 750 ml.	Rs.550/- per bulk litre	- do -
(xii)	Whose maximum retail price is above Rs.3,000/- upto Rs.5,000/- per 750 ml.	Rs.1030/- per bulk litre	- do -
(xiii)	Whose maximum retail price is above Rs.5,000/- per 750 ml.	Rs.1515/- per bulk litre	- do -
	Note: Additional excise duty of Rs.100/- per bulk litre in addition to the excise duty stipulated in tem 1(a) above shall be charged for Indian Made Foreign Liquor other than		

	milk punch, wines and beer manufactured in the State of Goa/ imported from the rest of India and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v.		
1(a) (a)	Indian Made Foreign Liquor manufactured in the State of Goa/Imported from the rest of India other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa.	Rs. 15/- per bulk litre	Vide Notification No.1/5/2012-FIN(R&C) dt.02/04/2012 O.G. Series I No.52 dt.02/04/2012.
2.	Milk punch and wines manufactured by using rectified spirit or extra neutral alcohol as well as without using rectified spirit or extra neutral alcohol for fortification or preservation or manufactured by process of natural fermentation of fruits only in the State of Goa/ imported from the rest of India and sold in the State of Goa		Vide Notification No.1/5/2012-FIN(R&C) dt.02/04/2012 O.G. Series I No.52 dt.02/04/2012.
(i)	Whose maximum retail price is upto Rs.100/- per 750 ml	Rs.4/- per bulk litre	- do -
(ii)	Whose maximum retail price is above Rs.100/- and upto Rs.210/- per 750 ml	Rs.20/- per bulk litre	- do -
(iii)	Whose maximum retail price is above Rs.210/- and upto Rs.310/- per 750 ml	Rs.30/- per bulk litre	- do -
(iv)	Whose maximum retail price is above Rs.310/- and upto Rs.510/- per 750 ml	Rs.60/- per bulk litre	- do -
(v)	Whose maximum retail price is above Rs.510/- and upto Rs.1100/- per 750 ml	Rs.120/- per bulk litre	- do -
(vi)	Whose maximum retail price is above Rs.1100/- and upto Rs.2000/- per 750 ml	Rs.250/- per bulk litre	- do -
(vii)	Whose maximum retail price is above Rs.2000/- and upto Rs.5000/- per 750 ml	Rs.450/- per bulk litre	- do -
(viii)	Whose maximum retail price is above Rs.5000/- per 750 ml	Rs.650/- per bulk litre	- do -
3	<u>Beer Manufactured in the State of Goa /Imported from the rest of India and sold in the State of Goa</u>		Vide Notification No.1/5/2012-FIN(R&C) dt.02/04/2012 O.G. Series I No.52 dt.02/04/2012.
(a)	Whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs.57/- per bottle of 650 ml.	Rs.14/- per bulk litre	- do -
(b)	Whose alcoholic strength does not exceed 5%	Rs.17/-	- do -

	v/v or 8.77% of proof spirit and whose maximum retail price is above Rs.57/- per bottle of 650 ml.	per bulk litre	
(c)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceeds 8% v.v. or 14.03% of proof spirit and whose maximum retail price is upto Rs.57/- per bottle of 650 ml.	Rs.19/- per bulk litre	- do -
(d)	Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceeds 8% v.v. or 14.03% of proof spirit and whose maximum retail price is above Rs.57/- per bottle of 650 ml.	Rs.28/- per bulk litre	- do -
(I) "3A	Beer manufactured in the State of Goa by the pub brewery/ microbrewery for consumption of the premises itself, -		
(i)	Whose maximum retail price is upto Rs.57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs.14/- per bulk litre	Vide Not. No.2/9/2012-Fin(R&C) dt.28/09/2012 O.G. Series I No.26 dated 28/09/2012.
(ii)	Whose maximum retail price is above Rs.57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs.17/- per bulk litre	- do -
(iii)	Whose maximum retail price is upto Rs.57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	Rs.19/- per bulk litre	- do -
(iv)	Whose maximum retail price is above Rs.57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	Rs.28/- per bulk litre"	- do -
3B	Beer manufactured in the State of Goa by pub brewery/ microbrewery and sold in the premises other than specified in item 3A above in bottles/kegs in the State of Goa		
(i)	Whose maximum retail price is upto Rs.57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs.15/- per bulk litre	Vide Not. No.2/9/2012-Fin(R&C) dt.28/09/2012 O.G. Series I No.26 dated 28/09/2012.
(ii)	Whose maximum retail price is above Rs.57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit	Rs.18/- per bulk litre	- do -
(iii)	Whose maximum retail price is upto Rs.57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof	Rs.21/- per bulk litre	- do -

	spirit.		
(iv)	Whose maximum retail price is above Rs.57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit.	Rs.31/- per bulk litre	- do -
	Explanation.- The Beer manufactured by the pub brewery/ microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per the 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lumpsum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub brewery/ microbrewery licence.		
4(a)	Country liquor manufactured with rectified spirit/ extra neutral alcohol as a base material and /or blended thereof.	Rs. 12/- per bulk litre	Vide Notification No. 1/1/2008-Fin(R&C) Part dt. 24/03/2011 O.G Series 1 No.1 dt. 24/03/2011.
(b)	Country liquor manufactured out of toddy pineapples etc. without using alcoholic additives for fermentation and/or blended thereof	Re.1/- per proof litre	Vide Not. No.1/1/2001-Fin(R&C) (III) dt. 31/3/2001 published in O.G. series I No.52, (Ext. 7) dt. 31/3/2001
5.	Cashew liquor	Re.1.50/- per proof litre	Vide Not.No.1/1/2000-Fin (R&C)-II dt. 31/3/2000 published in O.G. Series I No.53 (Ext.No.6) dt. 31/3/2000
6.	Duty on Excise in form of Health Surcharge in addition to the rates of Excise Duty stipulated in item 1 to 5 above	2 percent on Excise Duty and licence fees levied and collected	Vide Not. No.1/1/2004-Fin(R&C) dt. 22/3/2004 published in O.G. series I No.5, (Ext. No.3) dt. 22/3/2004