

Liquor Sourcing Policy (2018-19)
Annexure 7 (Amended)
(w.e.f. 23-06-2018)

Revised Cost sheet of Liquor brands
(In cases of supplies from Manufactures in the state)
(To be given on the letterhead of the Supplier)

Name of the brand	Size of the pack (in ml)								
	750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
A. Cost build up for RSBCL selling price									
1.	Ex Distillery Price (EDP) of the manufacturer								
2.	Excise Duty at applicable rates on (1)								
3.	Sub Total (1+2)								
4.	Additional Excise Duty @ 10% of 3								
5.	RSBCL Landed Cost (3+4)		20% of 5	20% of VAT		20% of 5	20% of VAT		20% of 5
6.	RSBCL margin @ 0.50% of 5								
7.	Selling Price of RSBCL (5+6)								
B. Cost Build-up for Maximum Retail Price (MRP) for consumer									
8.	Retail margin (as per 3.9 of LSP) (of 7)								
9.	Permit fee								
10.	Vend Fee (For Beer only)								
11.	Total Price (7+8+9+10)								
12.	Total VAT 20% (of 11)								
13.	Estimated amount of Surcharge (20% of 12)								
14.	MRP per case (11+12+13)								
15.	MRP per Bottle								
C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)									
16.	Addl. RSBCL Margin due to Round Off								
17.	MRP per Bottle due to Round Off								
18.	MRP per case due to Round Off								
19.	Exact Amount of Surcharge								
20.	MRP for the Purpose of Calculation of Composition Amount								
21.	Exact Composition Amount on MRP (1/6 of 20)								

Place:
Date:

Authorized signatory
(Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies / Taxes issued from time to time.

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Revised Cost sheet of Liquor brands
 (In cases of supplies from Manufactures outside the state)
 (To be given on the letterhead of the Supplier)

Name of the brand		Size of the pack (in ml)								
		750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
A. Cost build up for RSBCL selling price										
1.	Ex Distillery Price (EDP) of the manufacturer									
2.	Add other fees / levies / cost 2.1 Export fee*** 2.2 Others (Pl. specify)									
3.	EDP for Excise Duty (1+2)									
4.	Excise Duty at applicable rates									
5.	Import fee as applicable									
6.	Total (3+4+5)									
7.	Additional Excise Duty @ 10% of 6									
8.	Total Invoice Value of Supplier (6+7)									
9.	Central Sales Tax @ 2% of 8 Invoice Value									
10.	RSBCL Landed Cost (8+9)									
11.	RSBCL Margin @ 0.50% (of 10)									
12.	Selling price of RSBCL (10+11)									
B. Cost Build-up for Maximum Retail Price (MRP) for consumer										
13.	Retail margin (as per 3.9 of LSP)(of 12)									
14.	Permit fee									
15.	Vend Fee (For Beer only)									
16.	Total Price (12+13+14+15)									
17.	Total VAT 20% (of 16)									
18.	Estimated amount of Surcharge (20% of 17)									
19.	MRP per case (16+17+18)									
20.	MRP per Bottle									
C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)										
21.	Addl. RSBCL Margin due to Round Off									
22.	MRP per Bottle due to Round Off									
23.	MRP per case due to Round Off									
24.	Exact Amount of Surcharge									
25.	MRP for the Purpose of Calculation of Composition Amount									
26.	Exact Composition Amount on MRP (1/6 of 25)									

Place:

Date:

Authorised signatory
(Name)

Note: The cost sheet may be revised as per the notifications related to Central State levies / Taxes issued from time to time.

*CST @ 2% of EDP / EBP + Export Fee + Excise Duty + Import Fee + Addl. Excise Duty

**ED at applicable rates on EDP / EBP for Excise Duty + CST

*** Export Fee – Document to be submitted as per clause 1.1 (ix) of LSP.

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Liquor Sourcing Policy (2018-19)
Annexure 9 (Amended)
(w.e.f. 23-06-2018)

Revised Cost sheet of Liquor brands Imported from Outside the Country after payment of Custom duty

Name of the brand	Size of the pack (in ml)								
	750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
A. Cost build up for RSBCL selling price									
	Basic Price								
1.	Customs Duty*								
3.	Other fees / levies / cost Others (insurance etc. pl. specify)								
4.	All inclusive EDP of the manufacturer (1+2+3)								
5.	Wholesale License Fee								
6.	Import fee as applicable								
7.	Total Invoice Value of Supplier (4+5+6)								
8.	Central Sales Tax @ 2% of 7 Invoice Value								
9.	RSBCL Landed Cost (7+8)								
10.	RSBCL Margin @ 7% (of 9)								
11.	Selling price of RSBCL (9+10)								
B. Cost Build-up for Maximum Retail Price (MRP) for consumer									
12.	Retail margin (as per 3.9 of LSP) (of 11)								
13.	Permit fee								
14.	Vend Fee (For Beer only)								
15.	Total Price (11+12+13+14)								
16.	Total VAT 20% (of 15)								
17.	Estimated amount of Surcharge (20% of 16)								
18.	MRP per case (15+16+17)								
19.	MRP per Bottle								
C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)									
20.	Addl. RSBCL Margin due to Round Off								
21.	MRP per Bottle due to Round Off								
22.	MRP per case due to Round Off								
23.	Exact Amount of Surcharge								
24.	MRP for the Purpose of Calculation of Composition Amount								
25.	Exact Composition Amount on MRP (1/6 of 24)								

Place:

Date:

Authorised signatory
(Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies / Taxes issued from time to time.

* Customs Duty- Document to be submitted as per clause 1.2 (viii) of LSP.

Revised Cost sheet of Liquor brands imported Duty Free from
 Outside the Country

(To be given on the letterhead of the supplier)

	Name of the brand	Size of the pack (in ml)								
		750	VAT	Surcharge	375	VAT	Surcharge	180	VAT	Surcharge
A. Cost build up for RSBCL selling price										
1.	Basic Price									
2.	Other fees / levies / cost Others (insurance etc. pl. specify)									
3.	All inclusive EDP of the manufacturer (1+2)									
4.	Wholesale License Fee									
5.	Import fee as applicable									
6.	Total Invoice Value of Supplier (3+4+5)									
7.	Central Sales Tax @ 2% of 6 Invoice Value									
8.	RSBCL Landed Cost (6+7)									
9.	RSBCL Margin @ 7% (of 8)									
10.	Selling price of RSBCL (8+9)									
B. Cost Build-up for Maximum Retail Price (MRP) for consumer										
11.	Retail margin (as per 3.9 of LSP) (of 10)									
12.	Permit fee									
13.	Vend Fee (For Beer only)									
14.	Total Price (10+11+12+13)									
15.	Total VAT 20% (of 14)									
16.	Estimated amount of Surcharge (20% of 15)									
17.	MRP per case (14+15+16)									
18.	MRP per Bottle									
C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)										
19.	Addl. RSBCL Margin due to Round Off									
20.	MRP per Bottle due to Round Off									
21.	MRP per case due to Round Off									
22.	Exact Amount of Surcharge									
23.	MRP for the Purpose of Calculation of Composition Amount									
24.	Exact Composition Amount on MRP (1/6 of 23)									

Place :
 Date :

Authorised signatory
 (Name)

Note: The cost sheet may be revised as per the notifications related to Central / State levies
 / Taxes issued from time to time.

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