

P & E – I SECTION

L1,L2, L3, NDRC and Opium Licence Fees details

Sl.No.	Name of the Licence	Licence Period	Licence Fee (Per Year)	Licence Issuing / Renewing Authority
1.	L1 Licence	April 1 st to March 31 st – Every year	Rs.400/-	Commissioner (P & E)
2.	L2 Licence and SPXI Licence	April 1 st to March 31 st – Every year	Rs.200/-	Collector concerned
3.	L3 Licence	April 1 st to March 31 st – Every year	Rs.200/-	Collector concerned
4.	NDRC Permit	April 1 st to March 31 st – Every year	Rs.1,000/-	Collector concerned
5.	Opium	April 1 st to March 31 st – Every year	Nil	Collector concerned

L1 - LICENCE:

**LICENCED PERIOD : APRIL 1ST TO MARCH 31ST
EVERY YEAR.**

LICENCE FEE : Rs.400/- PER YEAR

LICENCE ISSUING /

RENEWING AUTHORITY : COMMISSIONER (P&E)

L1 licence are being issued to manufacture medicinal and medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic.

L2 - LICENCE:

**LICENCE PERIOD : APRIL 1ST TO MARCH 31ST
EVERY YEAR**

LICENCE FEE : Rs.200/- PER YEAR

LICENCE ISSUING /

RENEWING AUTHORITY : COLLECTOR CONCERNED

L2 licence are being issued to manufacture Medicinal and Toilet preparations containing alcohol, opium, Indian hemp and other Narcotic Drugs and Narcotic out side bond under bond for payment of excise duty.

SP XI licences are being issued for the sale and transport of the medicines prepared by L2 licences and are being issued by the Collectors concerned and transport permit is issued by the Commissioner of Prohibition and Excise.

L3 – LICENCE:

LICENCED PERIOD	:	APRIL 1ST TO MARCH 31ST EVERY YEAR
LICENCE FEE	:	Rs.200/- PER YEAR
LICENCE ISSUING / RENEWING AUTHORITY	:	COLLECTOR CONCERNED

L3 licences are being issued for Ayurvedic or Unani Practitioner to manufacture Ayurvedic preparations containing self-generated alcohol for dispensing and not for trade purposes.

SP XIV licences are being issued for the sale and transport of the medicines prepared by L3 licencees and are being issued by the Collectors concerned and transport permit is issued by the Commissioner of Prohibition and Excise.

NDRC PERMIT

LICENCED PERIOD	:	APRIL 1ST TO MARCH 31ST EVERY YEAR
LICENCE FEE	:	Rs.1000/- PER YEAR
LICENCE ISSUEING / RENEWING AUTHORITY	:	COLLECTOR CONCERNED

NDRC permits are issued by the Collectors concerned to Import /Export Narcotic Drugs such as Fentanyl, Morphine, Pethadine (Inj/Tab or patches) from other States by the Collectors concerned and transport permits are being issued by the Commissioner of Prohibition and Excise.

OPIUM

LICENCED PERIOD	:	APRIL 1ST TO MARCH 31ST EVERY YEAR
LICENCE FEE	:	- Nil -
LICENCE ISSUING / RENEWING AUTHORITY	:	COLLECTOR CONCERNED

Medicinal Opium is being distributed to the needy patients, under the recommendation of the Medical Officer. Opium is being purchased from Narcotics Commissioner, Gazhipur, Uttarpradesh and kept in the District Treasury under safe custody, to serve the needy patients.

P&E II SECTION

1) TASMAL DEPOTS:-

1 Wholesale Depot and 43 Branch Depots Tamil Nadu Liquor
(Supply by Wholesale) Rules, 1983 (FORM FW.L)

Sl. No.	Nature of fee	Amount remitted (Rs.)
1.	Licence fee for the wholesale depot	4,00,000/-
2.	Licence fee for the 43 Branch Depots @ Rs.100/- per depot	4,300/-
3.	Application fee	200/-

2) IMPORT OF IMFL / IFL / WINE for TASMAL Depots:-

(1 Wholesale Depot and 43 Branch Depots)

Tamil Nadu Liquor (Supply by Wholesale) Rules, 1983

Classification	Range of Basic Price (Per case of 750.ml pack size)	Special fee (Per Proof Litre)
1.Import IMFS/ Foreign Liquor		
Ordinary	Up to Rs.478/-	Rs.223.22
Medium	Rs.479 to Rs.547/-	Rs.270.91
Premium	Rs.548 to Rs.1643/-	Rs.327.76
Super Premium	Rs.1644 to Rs.3923/-	Rs.370.26
Premium Deluxe	Rs.3924 and above	Rs.417.68
2. Wine		
Ordinary	Up to Rs.750/-	Rs.308.69
Medium	Rs.751/- to Rs.1500/-	Rs.389.89
Premium	Rs.1501/- and above	Rs.450.00
3. Beer		
Ordinary	Up to Rs.305/-	Rs.21.32 (Per Bulk Litre)
Premium	Rs.306/- and above	Rs.29.89 (Per Bulk Litre)

FEE STRUCTURE FOR FL LICENCES

Sl.No.	Kind of Licences	Details of Licence	Applicati on Fee Rs.	Licence Fee Rs.	Privilege Fee Rs.	Security Deposit Rs.
1.	FL 1	Licence for TASMAC retail sale	100/-	1,000/-	1,00,000/-	---
2.	FL 2	Bar Licence for Recreation Clubs	7,500/-	25,000/-	Chennai - 12,00,000/- Other than Chennai District 8,00,000/-	50,000/-
3.	FL 3	Bar Licence for Star Hotels	7,500/-	25,000/-	Five Star 24 hours 40,00,000/- Five Star 20,00,000/- Four Star 12,00,000/- Three Star 8,00,000/- Two Star 6,00,000/- One Star and Other Hotels 5,00,000/-	50,000/-
4.	FL 3A	Licence for bar in TTDC hotel	400/-	1,000/-	--	---
5.	FL 3AA	Licence for Franchisees of Tamil Nadu Tourism Development Corporation Limited	1,000/-	5,000/-	2,00,000/-	50,000/-
6.	FL 4	Licence for possession of liquor by Canteen Stores Department	---	1,000/-	---	---

FL Series

Sl. No.	Kind of Licences	Purpose for which it is issued	Licensing Authority
1.	FL 1	Licence for the grant of privilege of retail sale of bottled Indian-Made Foreign Spirits	CPE
2.	FL 2	Licence for possession of liquor by a non-proprietary club for supply to its members.	CPE
3.	FL 3	Licence for possession of liquor by the Star Hotels for supply to foreign tourists and foreigners resident in India holding personal permits and also citizens of India holding personal permits for consumption within the licensed room of the Hotel or for renewal to their private rooms in the same hotel in which they stay for consumption there.	CPE
4.	FL 3A	Licence for possession of liquor by hotel run by the Tamil Nadu Tourism Development Corporation for supply to persons who actually stay in the hotel for a minimum period of 3 hours of consumption in the rooms of the hotel.	CPE
5.	FL 3AA	Licence for possession of liquor by hotel run by a Franchisee of the Tamil Nadu Tourism Development Corporation for supply to persons who actually stay in the hotel for a minimum period of three hours for consumption in the licensed rooms of the hotel or in their private rooms of the hotel in which they actually stay or in the lawns and appurtenants of that hotel.	CPE
6.	FL 4	Licence for possession for liquor by the Manager, Canteen Stores Department (India), Canteen Retail and Bulk issue Depot, Fort St.Geroge, Chennai for supply to military contractors and officers of the military units holding licences in Form FL.4 (A) (and for export to the Andaman and Nicobar Islands for the unit – run canteens of the Armed Forces stationed in the said Islands).	CPE
7.	FL 4A	Licence for possession and sale of liquor to Military Units and Military personnel and Ex-servicemen.	Collector
8.	FL 5	Licence for possession and issue of liquor by the Madras Seamen's Institute / Madras Seamen's Hostel to the Officers Seamen of the Merchant Navy.	Collector

P&E III SECTION

Molasses Administrative Service Fee	Rs.300/- per Mts	G.O.(Ms) No.42, H, P&E (VIII) Dated.2.7.2008
Renewal of Distillery Licence		
Application fee	Rs.2000/-	G.O.(Ms) No.15, H,P&E (II) Department dated.13.06.2017
Licence fee	Rs.20,000/-	
Privilege fee	Rs.8,00,000/-	
Spirit Import fee		
Import permit fee (Rectified Spirit, Neutral Spirit or Silent spirit, Absolute Alcohol & Denatured Spirit)	Re.1/- per Bls	G.O. (Ms) No.251, P&E(VI) Department dated.15.11.2002
Import permit fee (Concentrate & Special Spirit)	Rs.5/- per Bls	G.O.(Ms) No.23, H, P&E (III) Department, dated.18.05.2010
Export Pass Fee	Rs.3/- per Bls	G.O.(2D) No.27, P&E (XIII) Department dated.13.05.2002
Administrative Service Fee	0.50 paise per Bls of spirit production	G.O. (Ms) No.49, P&E(XIII) Department, dated.10.02.2000

FEE STRUCTURE.

SPIRIT MANUFACTURING DISTILLERY UNITS.				
Details of Fees	Old Fee G.O. & Date	Old Fee	Enhance Fee G.O & Date	Enhanced fee
Application Fee	G.O.(Ms).No.64, P&E (XIII) Department, Dated.12.04.2000	Rs.400/-	G.O.(Ms).No.15, Home, P&E(II) Department, Dated.13.06.2017	Rs.2000/-
Licence Fee		Rs.4000/-		Rs.20,000/-
Privilege Fee		Rs.2,00,000/-		Rs.8,00,000/-

**LICENCE FEES OF RL SERIES LICENCES GRANTED UNDER TAMIL
NADU RECTIFIED SPIRIT RULES,2000**

S.No	CATEGORY OF LICENCE	Old Fees collected as per G.O. Ms No.238, P&E (VI) Department, dated.13.12.2000 (in Rupees)	Enhanced Fees collected as per G.O. Ms No.24, P&E (VI) Department, dated.21.06.2012
1.	RL-1	1000/-	5,000/-
2.	RL-2	200/-	1,000/-
3.	RL-3 less than 10000 litres	2000/-	10,000/-
	10,001 to 1,00,000 litres	10,000/-	50,000/-
	1,00,001 to 5,00,000 litres	50,000/-	2,50,000/-
	5,00,001 to 6,00,000 litres	1,00,000/-	5,00,000/-
	6,00,001 to 1000,000 litres	2,00,000/-	7,50,000/-
	Above 10,00,001	5,00,000/-	10,00,000/-
4.	RL-4 Less than 10,000 litres	2,000/-	10,000/-
	10,001 to 1,00,000 litres	10,000/-	50,000/-
	1,00,001 to 5,00,000 litres	50,000/-	2,50,000/-
	5,00,001 to 6,00,000 litres	1,00,000/-	5,00,000/-
	6,00,001 to 10,00,000 litres	2,00,000/-	7,50,000/-
	Above 10,00,001 litres	5,00,000	10,00,000/-

P&E V SECTION

DETAILS OF LICENCES ISSUED:-

3) IMFS (INDIAN MADE FOREIGN SPIRITS) MANUFACTURING
UNIT:-

(BLENDING UNIT) – 11 UNITS

Tamil Nadu IMFS (Mfr) Rules, 1981 – FORM No.2

FEE COLLECTED

LICENCE:-

(Per annum)

- i) Application Fee – Rs.4,000/-
- ii) Licence Fee – Rs.20,000/-
- iii) Privilege Fee – Rs.8,00,000/-

BRANDS:-

- i) Brand Registration Fee – Rs.2 Lakhs
Per brand per annum
- ii) Label approval Fee – Rs.5,000/-
per pack size per annum

EXCISE DUTY:-

Category	Basic price per case	ED per Proof Litre
Ordinary	Upto Rs.588/-	Rs.140
Medium	Rs.589 to Rs.657/-	Rs.155
Premium (i)	Rs.658 to Rs.2157/-	Rs.180
Premium (ii)	Rs. 2158/- and above	Rs.210

4) BEER MANUFACTURING UNIT: 07 UNITS
Tamil Nadu Brewery Rules, 1983 (FORM B4 & B10)

FEE COLLECTED

LICENCE:-

(Per annum)

- i) Application Fee – Rs.4,000/-
- ii) Licence Fee – Rs.20,000/-
- iii) Privilege Fee – Rs.8,00,000/-
- iv) Additional Privilege Fee – Rs.1,00,000/-
(For Draught Beer only)
- v) Export Licence Fee:-
 - For other State / Union Territories – Rs.1,00,000/-
 - For other Countries – Rs.2,00,000/-
 - For Other State / Union territories / Countries – Rs.3,00,000/-

BRANDS:-

- i) Brand Registration Fee – Rs. 2 Lakhs
Per brand per annum
- ii) Label approval Fee – Rs.5,000/-
per pack size per annum

EXCISE DUTY:-

Rs.10/- Per Bulk Litre (Bottle /Can)
Rs.13.10/- Per Bulk Litre for Draught Beer

EXPORT FEE:-

Rs.2/- Per Bulk Litre

EXPORT PERMIT FEE:-

Rs.10/- Per Permit

5) WINE MANUFACTURING UNIT: 1 UNIT
Tamil Nadu Wine (Mfr) Rules, 2006 (FORM No.4)

FEE COLLECTED

LICENCE:-

(Per annum)

- i) Application Fee – Rs.4,000/-**
- ii) Licence Fee – Rs.20,000/-**
- iii) Privilege Fee – Rs.8,00,000/-**

BRANDS:-

- i) Brand Registration Fee – Rs. 2 Lakhs
Per brand per annum**
- ii) Label approval Fee – Rs.5,000/-
per pack size per annum**

EXCISE DUTY:-

Rs.7/- Per Bulk Litre

6) MASS WINE MANUFACTURING UNIT: 4 UNITS
Tamil Nadu Mass Wine (Mfr) Rules, 1984 (FORM No.M.W.6)

FEE COLLECTED

LICENCE:-

(Per annum)

- i) Application Fee – Rs.200/-**
- ii) Licence Fee – Rs.100/-**
- iii) Privilege Fee – Rs.20,000/-**

EXCISE DUTY:-

Rs.2/- Per Bulk Litre

VEND FEE:-

Rs. 0.50/- paisa Per Bulk Litre