

RAJASTHAN STATE BEVERAGES CORPORATION LIMITED.

(A Government of Rajasthan Undertaking)

Vitta Bhawan, D-Block, 1st Floor, Jan Path, Jaipur.

Tel: 0141-2744232 Fax:-2744237

No.:RSBCL/LSP/2014-15/ 717

Date: 02-05-14

CORRIGENDUM

In compliance of Govt. of Rajasthan notification no. F.4 (1) Vitta /Exoise/2014 part-II dt. 01.04.2014, following amendments are hereby made in the calculation of Excise Duty in determination of MRP (IMFL/Beer) under Liquor Sourcing Policy 2014-15 issued vide no. 6888 dt. 04.03.2014 with immediate effect:-

- (i) In Annexure -8 of Cost Sheet the CST, which is at present calculated at S. No. 9 @ 2% of 8 Invoice Value, will now be added in EDP / EBP for the purpose of calculation of Excise Duty at S. No. 4 of Cost Sheet. Other calculation of Cost Sheet will remain unchanged.
- (ii) In Annexure 9 & 10 of Cost sheet, the Wholesale Licence Fee will be calculated on S. No. 1 i.e. on Basic Price only.
- (iii) As per above (i), (ii) the amended Annexure 8, 9 & 10 of Cost Sheet are enclosed.

Other provision of LSP 2014-15 & Cost Sheet will remain same.


Managing Director
RSBCL, Jaipur

Encl: Amended Annexure 8, 9 & 10 of Cost Sheet

No.:RSBCL/LSP/2014-15/ 718

Date: 02-05-14

Copy for information / necessary action:

- (i) Principal Secretary, Finance, Govt. of Rajasthan, Jaipur.
- (ii) Finance Secretary (Revenue), Govt. of Rajasthan, Jaipur.
- (iii) Excise Commissioner, Rajasthan, Udaipur.
- (iv) Executive Director, RSBCL / All GMs
- (v) All Additional Commissioners, Excise Department / DEOs
- (vi) All Depot Managers / Managers RSBCL.
- (vii) All Manufactures / Suppliers.
- (viii) Circular - Master File


Managing Director
RSBCL, Jaipur

Annexure 8 (Amended)

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	375	VAT	180	VAT
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 as applicable rates **						
5.	Import fee as applicable						
6.	Total (3+4+5)						
7.	Additional Excise Duty @ 6.75% of 6						
8.	Total Invoice Value of Supplier (6+7)						
9.	Central Sales Tax *						
10.	RSBCL Landed Cost (8+9)						
11.	RSBCL Margin @ 0.33% (of 10)						
12.	Selling price of RSBCL (10+11)		20% of 12		20% of 12		20% of 12
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.	MRP per case (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 Composition Amount on MRP (MRP X 1/6 X No. of Bottles)						

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 + Addi. Excise Duty

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

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Annexure 9 (Amended)

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	375	VAT	180	VAT
A. Cost build up for RSBCL selling price							
1.	Basic price						
2.	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 (on S.No. 1 only)						
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)		20% of 11		20% of 11		20% of 11
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.	MRP per case (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 Composition Amount on MRP (MRP X 1/6 X No. of Bottles)						

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.



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	375	VAT	180	VAT
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 (on S.No. 1 only)						
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)		20% of 10		20% of 10		20% of 10
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.	MRP per case (14+15)						
17.	MRP per Bottle						
C. Cost Build-up for MRP for consumer (After Round Off – as per 3.10 of LSP)							
18.	Addl. RSBCL Margin due to Round Off						
19.	MRP per Bottle due to Round Off						
20.	MRP per case due to Round Off						
21.	Exact Composition Amount on MRP (MRP X 1/6 X No. of Bottles)						

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.

