



U.T. Administration of Daman & Diu
Administrator's Secretariat
Excise Department, Daman

No.3/1688/EXC-ADM/2018-19/1307

Dated: 02/03/2019

NOTIFICATION

In exercise of the powers conferred by Section 22 of Goa, Daman & Diu Excise Duty Act, 1964, as applicable to the Union Territory of Daman & Diu, The Administrator of Daman & Diu, being of opinion that reasonable grounds exist for doing so, is hereby pleased to declare basis for determination of Maximum Retail Price (MRP) and fix the criteria of the maximum price of liquor for wholesale and retail sale in UT of Daman & Diu as under:

| S.No. | Particulars |
|--------|---|
| A. | Maximum Wholesale Price: |
| (i) | Ex-factory price per bulk ltr. (including export fees, CST* and other taxes) (to be determined by the manufacturer), or In case of foreign liquor: WSP** which included CIF (Cost, Insurance, Freight and other charges of importer) (to be determined by licensee/importer) |
| (ii) | Add(+) Freight |
| (iii) | (i) + (ii) = Landed Cost |
| (iv) | Add(+) Excise Duty (including import fees, if any) |
| (v) | Add(+) Handling and breakage charges (not more than those prescribed by the Excise Act) |
| (vi) | (iii) + (iv) + (v) = Cost before Margin |
| (vii) | Add(+) Wholesale margin not more than 7% of the cost before margin |
| (viii) | Add(+) VAT [#] |
| (ix) | (vi) + (vii) + (viii) = Wholesale price per bulk ltr. |
| B. | Maximum Retail Price for Sale |
| (i) | Wholesale Price per bottle as per size of bottle before VAT (A(vi) + A(vii)) |
| (ii) | Add(+) Handling and breakage charges (Not more than those prescribed by the Act) |
| (iii) | (i) + (ii) = Cost before Margin |
| (iv) | Add(+) Retail margin not more than 15% of the cost before margin (iii) above |
| (v) | Add(+) VAT |
| (vi) | Total (iii) + (iv) + (v) = Maximum Retail Price of each bottle as per size of the bottle, rounded off to the next multiple (will be specified in rules) |

*CST – Central Sales Tax, **WSP – Wholesale Price, [#]VAT – Value Added Tax

This notification shall come into force with immediate effect.

By order and in the name of Administrator
of Daman & Diu

(Kishore Bamania)
Joint Secretary (Taxation)