

B. Duty on Foreign Liquor (Spirits)

The duty of potable foreign liquors - Whisky, Rum, Brandy etc. - including overseas liquor bottled in India (other than Beer and Wine) is ascertained by applying an abatement of 65% on the declared MRP and multiplied by the duty multiplier shown in this table.

Maximum Retail Price (MRP)	Duty multiplier
Where the MRP is less than Rs.266	1.4
Where the MRP equals or is greater than Rs.266 but is less than Rs.450	1
Where the MRP equals or is greater than Rs.450 but is less than Rs.1000	0.7
Where the MRP equals or is greater than Rs.1000 but is less than Rs.1500	0.6
Where the MRP equals or is greater than Rs.1500	0.36

Pass Fee on Foreign Liquor (Spirits) brought into West Bengal from a Customs Station

Pass fee of foreign liquor (other than Beer and Wine) made outside India (excluding Nepal and Bhutan) for transport / import into West Bengal from a Customs Station.

Maximum Retail Price (MRP)	Existing pass fee
Where the MRP is less than Rs.266	49.00% of MRP
Where the MRP equals or is greater than Rs.266 but is less than Rs.450	35.00% of MRP
Where the MRP equals or is greater than Rs.450 but is less than Rs.1000	24.50% of MRP
Where the MRP equals or is greater than Rs.1000 but is less than Rs.1500	21.00% of MRP
Where the MRP equals or is greater than Rs.1500	12.60% of MRP

Duty & Pass Fee on Wine

The duty of wine is determined by 0.06 times the assessed value ascertained by applying an abatement of 50% on the declared MRP.

The pass fee of wine made outside India excluding Nepal and Bhutan for transport/import into West Bengal from custom station is 3% of MRP.