

# UTTAR PRADESH (UP) COMPARISON OF EXCISE POLICY 2026 -27 Vs 2025 -26 (CONCISE)

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Sl No	Particulars of Excise Policy	2026 -27	2025 -26	Remarks
	<b>Excise Revenue Projection (Policy)</b>	<b>Rs. 60,000 Cr.</b>	<b>Rs.55,000 Cr</b>	
	<b>COUNTRY LIQUOR &amp; UPML</b>			
1	Supply of Country Liquor & UPML	100% Aseptic Brick Pack	100% Aseptic Brick Pack	No Change
2	CL - MGQ Fixation Category 1 to Category 5	<b>Cat. 01</b> - 04% / 02 -05 / 03- 05%/ 04 - 06%/ 05 - 08%		Changed
3	CL Basic Lic. Fee on Yearly MGQ	Rs. 32/BL	Rs. 32/BL	No Change
4	Beer Sale Permission if no Composite Shop in 3 Km radius	Permitted with T & C	Permitted with T & C	No Change
5	Partifal / Licence Fee on 36 degree CL	Rs.273/BL	Rs. 260/BL	Increased by Rs. 13/BL
6	CL Bottling Fee - C.L.B. -1	0.4 Paisa per 200 ML	0.4 Paisa per 200 ML	No Change
7	CL Bottling Fee - C.L.B. -2	0.10 Paisa per 200 ML	0.6 Paisa per 200 ML	Changed
8	Import fee	Rs. 1/AL	Rs. 1/AL	No Change
	<b>INDIAN MADE FOREIGN LIQUOR (IMFL)</b>			
	Pratifal/Consideration Fee for MRP fixation	Nearest to Rs. 10/- round off as addtl. Prtifal fee on the total of EDP + Pratifal fee + WS Margin + Retail Margin. No Changes in the EDP slabsand Margins	No MRP Rounding - Off Provision	Change
	<b>Vishesh Pratifal Fee/ Spl. Consideration Fee</b>			
	<b>Economy</b> upto 180 ML/ , > 180ML but <500ML, >500ML & Above	Rs.20/- , Rs. 30/-, Rs. 40/-		Change / Increased
	<b>Medium</b> upto 180 ML/ , > 180ML but <500ML, >500ML & Above	Rs.20/- , Rs. 30/-, Rs. 40/-		Change / Increased
	<b>Regular</b> upto 90 ML/ , > 90ML but <180ML, >180 ML but <500 ML , 500 ML & Above	Rs.10/- , Rs.30/- Rs.40/-, Rs.60/-		Change / Increased
	<b>Premium</b> upto 90 ML/ , > 90ML but <180ML, >180 ML but <500 ML , 500 ML & Above	Rs.10/- , Rs.30/- Rs.40/-, Rs.70/-		Change / Increased
	<b>Super - Premium</b> , 90 ML/ , > 90ML but <180ML, >180 ML but <500 ML , 500 ML & Above	Rs.20/-, Rs.40/- , Rs.70/- . Rs.120/-		Change / Increased
	<b>Company Depot Licence Fee</b>			
	( IMFL imported fm outside state) BWFL - 2A : LICENCE FEE	Rs.18.50 Lac	Rs.17.50 Lac	Change / Increased
	BWFL - 2A : SECURITY	Rs. 9.00 Lac	Rs. 9.00 Lac	No Change
	( Beer imported fm outside state) BWFL -2B	Rs.13.50 Lac	Rs.12.50 Lac	Changed/ Increased
	BWFL - 2B Security	<b>Rs.6.00 Lac</b>	<b>Rs.6.50 Lac</b>	<b>Reduced</b>
	(Wine imported fm Outside state) BWFL - 2C	Rs.3.00 Lac	Rs.3.00 Lac	No Change
	BWFL - 2C Security	Rs.1.50 Lac	Rs.1.50 Lac	No Change
	(LAB imported fm outside state) BWFL - 2D	Rs.3.00 Lac	Rs.3.00 Lac	No Change
	BWFL -2D Security	Rs.1.50 Lac	Rs.1.50 Lac	No Change
	<b>NEW FL-1 &amp; FL-1A Licence Fee</b>	Rs. 11.50 Lac	Rs.11.00 Lac	
	<b>NEW FL-1 &amp; FL-1A Security</b>	Rs. 0.15 Lac	Rs.0.10 Lac	
	Import permit fee on IMFL imported fm outside state but from within India	Rs.12/BL	Rs.12/BL	No Change
	Import permit fee on Malt Spirit, HBS & Spl Spirit imported fm outside state but from within India	Rs.25/BL	Rs.25/BL	No Change
	Import permit fee on Grain ENA imported fm outside state but from within India	Rs.15/BL	Rs.15/BL	No Change
	FL -3A Licence Fee / Renewal fee	No Change		No Change
	FL -3A Franchisee fee on IMFL & BEER	No Change		No Change
	<b>BEER (DOMESTIC)</b>			
	Pratifal/Consideration Fee for MRP fixation	Nearest to Rs. 10/- round off as addtl. Prtifal fee on the total of EBP + Pratifal fee + WS Margin + Retail Margin. No Changes in the EBP slabs and Margins	No MRP Rounding - Off Provision	Change
	<b>Vishesh Pritifal Fee / Spl. Consideration Fee</b>			

Strong & Lager : Upto 500 ML	Rs.10/-	Rs.10/-	No Change
Strong & Lager : Above 500 ML to 650 ML	Rs.20/-	Rs.20/-	No Change
Beer Shelf Life - Prescribed	9 Months	9 Months	No Change
Import Duty	Rs.4.50/BL	Rs.4.50/BL	No Change
<b>MICROBREWERY BEER</b> Partifal / Consideration Fee	Rs. 100/BL	Rs. 100/BL	No Change
<b>BRAND &amp; LABEL REGISTRATION FEE: CIVIL</b>			
CL - Brand Registration Fee	Rs.1.00 Lac	Rs.1.00 Lac	No Change
CL - Label Registration Fee	Rs.1.00 Lac	Rs.1.00 Lac	No Change
IMFL - Brand Registration Fee	Rs.1.25 Lac	Rs.1.25 Lac	No Change
IMFL - Label Registration Fee	Rs.1.25 Lac	Rs.1.25 Lac	No Change
BEER - Brand Registration Fee	Rs.0.75 Lac	Rs.0.75 Lac	No Change
BEER - Label Registration Fee	Rs.0.75 Lac	Rs.0.75 Lac	No Change
WINE - Brand Registration Fee	Rs.0.10 Lac	Rs.0.10 Lac	No Change
WINE - Label Registration Fee	Rs.0.10 Lac	Rs.0.10 Lac	No Change
FORTIFIED WINE - Brand Registration Fee	Rs.0.20 Lac	NA	
FORTIFIED WINE - Label Registration Fee	Rs.0.20 Lac	NA	
LAB - Brand Registration Fee	Rs.0.20 Lac		
LAB - Label Registration Fee	Rs.0.20 Lac		
<b>BOTTLED IN ORIGIN (BIO) BRAND REGISTRATION FEE ( LABEL REGN. NOT REQUIRED)</b>			
SPIRITS	Rs.1.00 Lac	Rs.1.50 Lac	REDUCED
BEER	Rs. 0.50 Lac	Rs. 0.75 Lac	REDUCED
WINE & FORTIFIED WINE	Rs.0.10 Lac	Rs.0.10 Lac	No Change
LAB	Rs. 0.20 Lac	Rs. 0.20 Lac	No Change
BIO -1 Licence fee	Rs.10.00 Lac	Rs.10.00 Lac	No Change
BIO -1 Security	Rs. 5.00 Lac	Rs. 5.00 Lac	No Change
MRP Fixation of BIO products	No Change		No Change
BIO Spirits Permit fee	No Change		No Change
<b>WINE ( DOMESTIC) / NOT FOR FORTIFIED WINES</b>			
Pratifa/Consideration Fee for MRP fixation	Nearest to Rs. 10/- round off as addtl. Prtifal fee on the total of EWP + Pratifa fee + WS Margin + Retail Margin. No Changes in the EWP slabs and Margins	No MRP Rounding - Off Provision	Change
Import Duty	Rs.4/BL	Rs.4/BL	No Change
<b>IMPORTED WINES ( BIO )</b>			
Pratifa/Consideration Fee for MRP fixation	40% of Proposed MRP	50% of Proposed MRP	REDUCED
BIO Fortified Wines	50% of Proposed MRP		
<b>LAB (DOMESTIC)</b>			
Pratifa/Consideration Fee for MRP fixation	Nearest to Rs. 10/- round off as addtl. Prtifal fee on the total of EDP + Pratifa fee + WS Margin + Retail Margin. No Changes in the EDP slabs and Margins	No MRP Rounding - Off Provision	Change
<b>DEFENCE FORCES &amp; CAPF</b>			
IMFL, BEER & LAB Licence fee: FL9 & FL9A	Rs.35/ 750 ML bottle IMFL & Rs.7/500 ML CAN, LAB Rs.5/Cab or Bottle	Rs.35/ 750 ML bottle IMFL & Rs.7/500 ML CAN, LAB Rs.5/Cab or Bottle	No Change
Disclaimer: The information and data provided above is obtained from UP state excise policy. There could be some mismatch, request is to refer to the original policy document for final derivations.			