



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.26

AMARAVATI, TUESDAY, JANUARY 13, 2026

G.1016

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(EXCISE-II)

AMENDMENT TO THE REMOVAL OF ARET LEVIED ADDITIONALLY ON BARS - INCREASE OF MRPs BY Rs 10/- PER BOTTLE ACROSS ALL SIZES EXCEPT CERTAIN SEGMENTS WITH MARGINAL AUGMENTATION OF RETAILER MARGIN BY 1% OF MRP - REVISION OF RATES OF ADDITIONAL RETAIL EXCISE TAX ON INDIAN MADE FOREIGN LIQUOR, FOREIGN LIQUOR, BEER, WINE AND RTDs.

[G.O.Ms.No.23, Revenue (Excise-II), 12th January, 2026.]

NOTIFICATION

In exercise of the powers conferred by Clause (e) of Section 22 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), and in partial modification of the orders issued in the reference 5th read above, Governor of Andhra Pradesh hereby levy Additional Retail Excise Tax as detailed below on Indian Made Foreign Liquor, Foreign Liquor (Spirits, Beer, Wine and RTD), Beer, Wine & RTD supplied by the Wholesale IMFL depots to the retail licensees of by Shop, Bar and In-House at the rates as specified below:

Basic Price Range	<=90 ML		180 ML		>180 ML to <700 ML		>=700 ML to <=750ml		>=1000ml	
	ARET 1	ARET 2	ARET 1	ARET 2	ARET 1	ARET 2	ARET 1	ARET 2	ARET 1	ARET 2
<=630	298%	80%	135%	64%	158%	60%	130%	60%	140%	60%
>630,<=700	306%	80%	257%	80%	210%	55%	164%	58%	164%	58%
>700,<=750	265%	80%	247%	79%	212%	53%	167%	58%	167%	58%
>750,<=800	260%	80%	233%	32%	189%	52%	162%	58%	162%	58%
>800,<=810	306%	80%	228%	32%	176%	52%	165%	58%	165%	58%
>810,<=825	306%	80%	217%	32%	189%	52%	157%	58%	157%	58%
>825,<=839	306%	80%	212%	32%	189%	52%	165%	58%	165%	58%
>839,<=849	306%	80%	208%	32%	189%	52%	165%	58%	165%	58%
>849,<=870	289%	55%	245%	55%	180%	52%	165%	58%	165%	58%
>870,<=900	272%	55%	233%	55%	185%	52%	166%	58%	166%	58%
>900,<=915	258%	53%	220%	53%	190%	55%	166%	58%	166%	58%
>915,<=930	247%	53%	213%	53%	190%	55%	166%	58%	166%	58%
>930,<=950	247%	53%	204%	53%	190%	55%	160%	58%	160%	58%
>950,<=1000	288%	53%	217%	53%	190%	55%	166%	58%	160%	58%
>1000,<=1025	288%	53%	237%	60%	178%	55%	162%	55%	162%	55%
>1025,<=1050	288%	53%	227.70%	50%	185%	55%	160%	55%	160%	55%
>1050,<=1150	250%	55%	211%	55%	176%	55%	160%	55%	154.5%	55%
>1150,<=1250	250%	55%	206%	55%	176%	55%	160%	55%	160%	55%
>1250,<=1350	250%	50%	210%	44%	180%	53%	160%	55%	154.5%	55%
>1350,<=1380	250%	50%	200%	44%	180%	53%	160%	55%	160%	55%
>1380,<=1400	218%	44%	216%	44%	180%	53%	155%	55%	155%	55%
>1400,<=1440	235%	44%	203%	44%	180%	53%	155%	55%	153%	55%
>1440,<=1500	235%	44%	208%	44%	182%	53%	159%	55%	159%	55%
>1500,<=1555	251%	44%	196%	44%	175%	50%	158%	55%	158%	55%
>1555,<=1580	251%	44%	191%	40%	174%	50%	158.5%	54%	158.5%	54%
>1580,<=1600	251%	44%	206%	40%	174%	50%	158.5%	54%	155%	55%
>1600,<=1650	225%	44%	191%	40%	170%	50%	158.5%	54%	158.5%	54%
>1650,<=1700	251%	44%	201%	40%	170%	50%	154%	54%	154%	54%
>1700,<=1750	242%	40%	188%	40%	168%	50%	158.5%	54%	158.5%	54%
>1750,<=1800	242%	40%	206%	40%	168%	50%	158.5%	54%	158.5%	54%
>1800,<=1900	225%	40%	198%	40%	170%	50%	158.5%	54%	158.5%	54%
>1900,<=1925	210%	40%	191%	40%	169%	50%	158.5%	54%	158.5%	54%
>1925,<=2000	210%	40%	205%	40%	173%	50%	158.5%	54%	158.5%	54%
>2000,<=2200	210%	40%	194%	44%	162%	50%	157.80%	54%	155%	55%
>2200,<=2400	210%	40%	195%	44%	160%	50%	157.5%	54%	154%	55%
>2400,<=2480	210%	40%	187%	44%	163%	50%	157.5%	54%	157.5%	54%
>2480,<=2500	210%	40%	183%	44%	163%	50%	157.5%	54%	157.5%	54%
>2500,<=2800	210%	40%	103%	43%	90%	40%	85%	38%	83%	38%
>2800,<=3000	210%	40%	103%	43%	90%	40%	85.4%	38%	83%	38%
>3000,<=3200	130%	40%	107%	38%	90%	40%	85%	38%	85%	38%
>3200,<=3260	210%	40%	106.50%	38%	88%	40%	85.5%	38%	85.5%	38%
>3260,<=3300	128%	38%	100%	38%	87%	40%	85%	38%	85%	38%
>3300,<=3800	135%	38%	107%	38%	89%	40%	85%	38%	85%	38%
>3800,<=4000	125%	38%	102%	38%	89%	40%	85%	38%	85%	38%
>4000,<=5000	125%	38%	105%	38%	89%	40%	84%	38%	84%	38%
>5000,<=5,500	115%	38%	101%	32%	87%	39%	84%	38%	82%	38%
>5,500,<=6,300	110%	38%	100%	32%	88%	39%	83.4%	38%	83.4%	38%
>6300,<=8000	105%	38%	99.4%	32%	87%	39%	83.50%	38%	83.50%	38%
>8000,<=10,000	105%	38%	95%	32%	87%	39%	83%	38%	82.5%	38%
>10,000,<=15,000	100%	38%	95%	32%	86%	39%	82.7%	38%	82.7%	38%
>15,000	100%	38%	95%	32%	86%	39%	82.5%	38%	82.5%	38%

B. Beer:

BP Range: Beer	330ml		500ml		650ml	
	ARET-1	ARET-2	ARET-1	ARET-2	ARET-1	ARET-2
<=329	135%	25%	135%	38%	135%	25%
>329 to <=390	135%	25%	135%	38%	135%	50%
>390 to <=430	135%	25%	135%	38%	130%	50%
>430 to <=450	135%	24%	135%	38%	130%	50%
>450 to <=500	135%	24%	135%	38%	135%	50%
>500 to <=570	135%	30%	135%	38%	135%	50%
>570 to <=600	135%	30%	135%	38%	135%	50%
>600 to <=645	135%	45%	135%	38%	135%	50%
>645 to <=710	140%	45%	135%	38%	135%	50%
>710	140%	45%	150%	38%	135%	50%

C. Wine:

BP Range: Wine	180ml		250ml		375ml		750ml	
	ARET-1	ARET-2	ARET-1	ARET-2	ARET-1	ARET-2	ARET-1	ARET-2
<=1100	30%	150%	30%	151%	30%	150%	29%	150%
>1100 to <=2000	30%	150%	30%	151%	30%	150%	30%	150%
>2000 to <=4425	30%	150%	30%	151%	30%	150%	31%	150%
>4425 to <=6400	30%	150%	30%	151%	30%	151%	31%	150%
>6400 to <=7500	30%	150%	30%	151%	30%	151%	30.75%	150%
>7500	30%	150%	30%	151%	30%	151%	31%	150%

D. RTDs:

BP Range: RTDs	ARET-1	ARET-2
<=900	23%	25%
>900 to <=1000	12%	25%
>1000 to <=1100	20%	25%
>1100	12%	25%

E. FL Spirits & Beer:

Size	<=355 ml		360ml	
Assessable value				
BL	ARET1	ARET2	ARET1	ARET2
< or = 1000	40%	15%	24%	21%
> 1000	30%	15%	25%	21%

Size	> 360ml	
Assessable value / BL	ARET1	ARET2
upto and <= 550	23%	20%
>550 to <=600	24%	20%
>600 to <= 670	23.50%	19%
>670 to <= 800	23.25%	19%
>800 to <= 900	23.0%	19%
>900 to <= 990	22.8%	19%
>990 to <= 1175	22.5%	19%
> 1175 to <= 1280	22.8%	19%
> 1280 to <= 1300	22.5%	19%
>1300 to <= 1375	22.8%	19%
>1375 to <= 1580	22.5%	19%
>1580 to <= 2300	22.3%	19%
>2300 to <= 3000	22.1%	19%
>3000 to <= 4000	22.05%	19%
>4000 to <= 7000	21.95%	19%
>7000 to <= 13000	21.8%	19%
>13000 to <= 20000	21.75%	19%
>20000 to <= 100000	21.7%	19%
>100000	21.67%	19%

F. FL Wine & RTDs:

Assessable value / BL	All Sizes	
	ARET1	ARET2
Up to and <= 650	21%	19%
>650 to <= 700	23%	20.5%
>700 to <= 750	23%	18.5%
>750 to <= 1150	23%	18.5%
>1150 to <= 1200	22%	18.5%
> 1200 to <= 2500	22%	19%
> 2500	21.75%	19%

- (i) ARET 1 is the ARET component which will be included in issue price.
- (ii) ARET 2 is the ARET component which will be outside the issue price.
- (iii) In case, the revised tax structure results in different MRPs for the stocks of Indian Made Foreign Liquor, Foreign Liquor, Beer, Wine and Ready to Drink varieties lying in the Depots or in the transit the date and time of issue of these orders, such differential between revised and the pre-revised MRPs shall be collected from the licensees and adjusted in the form of ARET.

13. These orders shall come into force w.e.f. the date and time of issue of these orders.

14. The Director, Excise & Prohibition, the Commissioner of Distilleries & Breweries and the Managing Director, A.P. State Beverages Corporation Limited shall take necessary action in the matter. The Commissioner of Distilleries & Breweries and the Managing Director, A.P. State Beverages Corporation Limited shall review the implementation on regular basis and report compliance.

15. This order issues with the concurrence of the Finance (FMU-REV) Department vide their U.O. Note No. FIN01-FMU0PC(REV)/163/2025-FMU-REV, Comp. No 2928986, dt.07.01.2026.

MUKESH KUMAR MEENA,
Principal Secretary to Government .

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