



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 27] AMARAVATI, MONDAY, 27th DECEMBER, 2021.

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 22nd December, 2021 and the said assent is hereby first published on the 27th December, 2021 in the Andhra Pradesh Gazette for general information :

ACT No. 27 of 2021.

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE
ADDED TAX ACT, 2005.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the seventy second year of the Republic of India as follows,-

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2021. Short title and commencement.

(2) section 2 shall be deemed to have come into force on and from 10.11.2021.

2. In the Andhra Pradesh Value Added Tax Act, 2005, in Schedule VI, in the Table, for Item No.1-A, 1-B and 1-C, the following shall be substituted, namely,- Amendment to Schedule VI Act No. 5 of 2005.

Item No.	Description	Point of levy	Rate of Tax
1-A	Indian Made Foreign Liquor (other than Beer, Wine and Ready to drink varieties) bottled and/or packed in India as per the provisions of Andhra Pradesh Excise Act, 1968, but excluding Toddy and Arrack Basic price (per case):	At the point of first sale in the State	
	(a) Up to Rs.400/-		50%
	(b) Above Rs.400/- up to Rs.2,500/-		60%
	(c) Above Rs.2,500/- up to Rs.3,500/-		55%
	(d) Above Rs.3,500 /- up to Rs.5,000/-		50%
	(e) Above Rs.5,000/-		45%

1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968	At the point of first sale in the State	
	Basic price per case:		
	(a) Rs.200 and below		
	(b) Above Rs.200		60%
1-C	(a) Wines	At the point of first sale in the State	35%
	(b) Ready to drink varieties (RTD)		50%

VADDADI SUNITHA,
Secretary to Government (FAC),
Legal and Legislative Affairs & Justice,
Law Department.