



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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No. 10]

AMARAVATI, WEDNESDAY, 4th MAY, 2022.

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

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 8th April, 2022 and the said assent is hereby first published on the 4th May, 2022 in the Andhra Pradesh Gazette for general information :

ACT No. 10 of 2022.

**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 Third Year of the Republic of India as follows,-

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2022. Short title and commencement.

(2) section 2 shall be deemed to have come into force on and from 19.12.2021.

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

Item No. (1)	Description (2)	Point of levy (3)	Rate of Tax (4)
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.1029/-		10%
	(c) Above Rs.1029/- up to Rs.1562/-		10%
	(d) Above Rs.1562 /- up to Rs.1657/-		10%
	(e) Above Rs.1657 /- up to Rs.1830/-		10%
	(f) Above Rs.1830 /- up to Rs.2500/-		10%
	(g) Above Rs.2500 /- up to Rs.3500/-		10%
	(h) Above Rs.3500 /- up to Rs.5000/-		10%
	(i) Above Rs.5000 /-		10%
1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968 Basic price per case:	At the point of first sale in the State	
	(a) Rs.200 and below		40%
	(b) Above Rs.200		40%
1-C	(a) Wines (b) Ready to drink varieties (RTD)	At the point of first sale in the State	35%
			10%
1-D	Foreign liquor bottled and / or packed outside India	At the point of first sale in the State	60%

G. SATYA PRABHAKAR RAO,

Secretary to Government,

Legal and Legislative Affairs & Justice,

Law Department.