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| **S.no** | **Kind of License/Permission/Fee** | **Fees** |
| 1 | Trade and Import of Portable Liquor License (wholesale | Rs. 70,00,00/- License fee and Renewal fee Rs. 6,00,000/- per annum |
| 2 | Retail Sale of Liquor to permit holders. | Rs.150,000/- per annum |
| 3 | Excise Duty on PMFL | Rs. 2160/- Per proof Gallons on PMFL |
| 4 | Excise Duty on Beer | Rs. 76/- Per liter on Beer |
| 5 | Retail of License | Rs.50,00,00/- License fee and |
| Rs. 3,50,000/- per annum |
| 6 | Permit Fee of PMFL | Rs. 10/- per unit of PMFL |
| 7 | Permit Fee on Beer | Rs.0.50/- per bottle of Beer |
| 8 | Club License | Rs.10,000/- per annum |
| 9 | Sale of Rectified Spirit License | Rs.30,000/- per annum |
| 10 | Wholesale Denatured Spirit License | Rs.5,000/- per annum |
| 11 | Permit Fee on Denatured Spirit | Rs.10/- per Bulk Gallon |
| 12 | Vend Fee on Denatured Spirit | Rs.6/- per Bulk Gallon |
| 13 | Wholesale Methanol License | Rs.5,000/- per annum |
| 14 | Permit Fee on Methanol | Rs.10/- per Bulk Gallon |
| 15 | Lodging/Storage Fee | Rs.1/- per Bulk Gallon |
| 16 | Denaturation of Rectified Spirit License | Rs.4,000/- per annum |
| 17 | Retail Sale Denatured Spirit License | Rs.200/- as License fee and Rs.200/- as Bottling Permission |
| 18 | Retail Sale Rectified Spirit License | Rs.500/- |
| 19 | Trade and Import of Portable (Bonders) License | Rs.2,00,000/- per annum |
| 20 | Intoxicants (Manufacture)License | Rs.1,500/- per annum |
| 21 | Intoxicants (Commercial) License | Rs.1,500/- per annum |
| 22 | Permission to Purchase and use Denatured Spirit/Methanol in Art or Industry | Rs.500/- per annum |
| 23 | Permission to use Rectified Spirit in the Manufacture of spirituous Medicinal Preparation/Toilet Preparation | Rs.2,500/- per annum |
| 24 | Hotel License/Permission Fee | Average rent one day X 100 |
| 25 | Issuance of P.R. II in favor of Non-Muslim Foreigner. | Rs.25/- Per Month Valid for 3 Months |
| 26 | Naukarnama Fee | Rs.100/- for Service dealing in Liquor/maintaining account. per person per annum. Rs.50/- per persons per annum for Dealing Minor License |
| 27 | Establishment Charge | On annual basis, from the private bonded Warehouse/Distillery as per salary and allowance as advance. |
| 28 | Issuance of Duplicate Transport Permit/Import Permit/Extension | Rs.10/- |
| 29 | Shifting of Retail off Liquor License premises | Rs.50,000/- |
| 30 | Shifting of Trade and Import of Portable Liquor License Premises | Rs.10,000/- |
| 31 | Deletion/inclusion of Partners/Directors in Retail off Liquor License | Rs.35,000/- per person |
| 32 | Registration/approval of Power of Attorney. | Rs.100/- per person per annum |
| 33 | Deletion/inclusion of Partners/Directors in Trade and Import of Portable Liquor License | Rs.5000/- per person. |

**REQUIREMENTS FOR ESTABLISHING OF DISTILLERY UNIT IN PROVINCE OF SINDH**

1. Application on letter head mentioning the details of the business venture.

2. CNIC of all the owner / partners / Directors as the case may be

3. Explosive License

4. Site Plan approved by Chief Inspector of Explosive

5. National Tax Number Certificate & Active Taxpayer List.

6. Sales Tax Registration Certificate duly registered as Manufacturer, Exporter

7. Memorandum and Article of Association of the Company.

8. Copy of Form 29 submitted with Security & Exchange Commission of Pakistan

9. Certificate of Incorporation.

10. Certificate of Commencement of Business (if applicable).

11. List of Directors.

12. Entitlement Documents of the premises.

13. NOC of the concerned Deputy Commissioner.

14 Final report / NOC of the Environmental Protection Agency

15. Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

The premises of the applicant will be declared as Private Bonded Warehouse under section 15(d) of Sindh Abkari Act, 1878 for which the applicant / company will pay establishment charges annually. The applicant will also submit Export in Bond under sub para 5 of para 52(c) of Sindh Excise Manual Volume I @ Rs. 2160/- per gallons for securing Government Revenue.

REQUIREMENTS FOR LICENSING A DISTILLERY UNIT ESTABLISHED OUTSIDE THE PROVINCE OF SINDH

1. Application on letter head mentioning the details of the business venture.
2. Explosive License
3. Site Plan approved by Chief Inspector of Explosive
4. Distillery License issued by the Excise authorities of the concerned Province.
5. National Tax Number Certificate & Active Tax Payer List.
6. Sales Tax Registration Certificate duly registered as Manufacturer, Exporter
7. Memorandum and Article of Association of the Company.
8. Copy of Form 29 submitted with Security & Exchange Commission of Pakistan
9. Certificate of Incorporation.
10. Certificate of Commencement of Business (if applicable).
11. List of Directors.
12. Complete address of office established in Province of Sindh.
13. Tenancy Agreement of the Local office in Province of Sindh.
14. NOC of the landlord.
15. Entitlement Documents of the premises.
16. CNIC of all the owner / partners / Directors as the case may be
17. CNIC of the landlord.
18. Final report / NOC of the Environmental Protection Agency
19. Undertaking of not holding the physical possession of the Rectified Spirit (transported from Distillery situated in other provinces) and that the quantity brought from distillery will not be sold in the local market and meant only for export to foreign countries. The applicant will also submit import in Bond under sub para 4 read with sub para 8 of para 52 of Sindh Excise Manual Volume I besides executing Export in Bond under sub para 5 of para 52(c) of Sindh Excise Manual Volume I @ Rs. 2160/- per gallons for securing Government Revenue.
20. Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

REQUIREMENTS FOR THE ISSUANCE OF LICENSE / DECLARATION OF WAREHOUSE SITUATED AT OIL INSTALLATION AREA KEAMARI KARACHI

1 Explosive License.

2 Site Plan approved by Chief Inspector of Explosive

3. Approval of KPT / regulatory authority.

4. Declaration as “Custom Bond” by Pakistan Custom.

5 Income Tax Registration Certificate & Active Tax Payer List.

6 Sales Tax Registration Certificate / registration of Sindh Sales Tax on services.

7. Memorandum and Article of Association of the Company.

8. Copy of Form 29 submitted with Security & Exchange Commission of Pakistan

9. Certificate of Incorporation.

10 Certificate of Commencement of Business (if applicable).

11. List of Directors.

12 CNIC of all Directors / Partners / owner as the case may be.

13. Entitlement Documents of the premises.

14. Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application.

The premises of the applicant will be declared as Private Bonded Warehouse under section 15(d) of the Sindh Abkari Act, 1878 for which the applicant will pay establishment charges annually. The Private Bonded Warehouse are established to store excisable article of other distilleries / wholesale licensees only, no production / blending / compounding / extracting or carrying out any manufacturing process / value addition by using any excisable article or otherwise shall not be allowed at such warehouses.

REQUIREMENTS FOR THE ISSUANCE OF WHOLESALE METHANOL LICENSE IN THE PROVINCE OF SINDH

Application on letter head mentioning the purpose for which Methanol is required.

2.Explosive License.

3.Site plan approved by Chief Inspector of Explosive.

4.CNIC of all the owner / partners / Directors as the case may be

5.National Tax Number Certificate & Active Taxpayer List.

6.Sales Tax Registration Certificate duly registered as Manufacturer, Importer

7.Memorandum and Article of Association of the Company.

8.Certificate of Incorporation.

9.Certificate of Commencement of Business (if applicable)

10. List of Directors.

11.Consent letter of the warehouse for the storage of imported Methanol.

12.Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

A case of Methanol is under consideration in the Honorable Supreme Court of Pakistan at present the Government of Sindh has adopted a policy of not issuing Licenses of Methanol for trading purpose in the Province of Sindh. Such licenses are being issued to the bona fide users having their own factory / plant and intends to use Methanol in their own art & Industry. However, applicants from other Provinces intends to import Methanol from abroad, store the same in the approved tanks of Private Bonded Warehouse of Keamari Karachi and subsequent to export the same to other provinces / territories of Pakistan are granted license with the condition not to carry out sale of Methanol in the Province of Sindh.

REQUIREMENTS OF WHOLESALE METHANOL LICENSE OUTSIDE THE PROVINCE OF SINDH

1.Application on letter head mentioning the purpose for which Methanol is required.

2.CNIC of all the owner / partners / Directors as the case may be

3.Ntional Tax Number Certificate & Active Taxpayer List.

4.Sales Tax Registration Certificate duly registered as Manufacturer, Importer

5.Memorandum and Article of Association of the Company.

6.Certificate of Incorporation.

7.Certificate of Commencement of Business.

8.List of Directors.

9.Consent letter of the warehouse for the storage of imported Methanol.

10.Explosive License.

11.Site Plan approved by the Explosive Department

12.Complete address of office established in Province of Sindh.

13.Tenancy Agreement of the Local office in Province of Sindh.

14.NOC of the landlord.

15.Titlement Documents of the premises.

16. Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

REQUIREMENTS OF RETAIL-SALE DENATURED SPIRIT

1.Application on letter head.

2.CNIC of the applicant

3.Dangerous Petroleum License

4.Site plan approved by Dangerous Petroleum License issuing authorities.

5.Titlement Documents.

6.Tenancy Agreement (if proposed premise is on rent)

7.NOC of the Landlord.

8.CNIC of the Landlord.

9.National Tax Number Certificate & Active Taxpayer List.

10.Sales Tax Registration Certificate.

11.Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

REQUIREMENTS OF WHOLESALE DENATURED SPIRIT LICENSE

1.Application on letter head mentioning the purpose for which Denatured Spirit is required.

2.Explosive License.

3.Site plan approved by Chief Inspector of Explosive

4.CNIC of all the owner / partners / Directors as the case may be

5.National Tax Number Certificate & Active Taxpayer List.

6.Sales Tax Registration Certificate duly registered as Manufacturer.

7.Memorandum and Article of Association of the Company.

8.Certificate of Incorporation.

9.Certificate of Commencement of Business (if applicable)

10.List of Directors.

11.Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

REQUIREMENT FOR TRADE & IMPORT OF POTABLE LIQUOR (WHOLESALE) LICENSE

1. Bank Certificate to secure the payment of Government revenue.

2. Complete address where the licensed liquor business is to be carried on duly supported by:

             i.  Tenancy Agreement in case of rented premises.

             ii. Site Plan.

             iii. NOC of the landlord.

             iv. CNIC of the landlord and the applicant.

             v. Entitlement Documents of the proposed licensed premises.

3.Title of the business i.e. Name and style, under which the subject business is to be carried on.

4.Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

**Note: At present there is complete ban on the grant / issuance of new liquor license in the Province of Sindh.**

##### REQUIREMENT FOR RETAIL OFF LIQUOR LICENSE

1.     Bank Certificate to secure the payment of Government revenue.

2.     Complete address where the licensed liquor business is to be carried on duly supported by:

* Tenancy Agreement in case of rented premises.
* Site Plan.NOC of the landlord.
* CNIC of the landlord and the applicant.
* Entitlement Documents of the proposed licensed premises.

3.    Title of the business i.e., Name and style, under which the subject business is to be carried on.

4.   Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

**Note: At present there is complete ban on the grant / issuance of new liquor license in the Province of Sindh.**

REQUIREMENTS FOR GRANT OF PERMISSION FOR THE USAGE OF ETHANOL IN TOILET PREPARATION (Perfumes)

1. Application on letter head.

2. CNIC of the applicant

3. Explosive License.

4. Site plan approved by the Chief Inspector of Explosive.

5. Entitlement Documents.

6. Tenancy Agreement (if proposed premise is on rent)

7. NOC of the Landlord.

8. CNIC of the Landlord.

9. National Tax Number Certificate & Active Taxpayer List.

10. Sales Tax Registration Certificate & registration of Sindh Revenue Board.

11. List of Directors / Partners.

12. CNIC of all Directors / Partners.

13. Memorandum and Article of Association of the Company / Partnership Deed

14. Certificate of Incorporation / Commencement of Business / Certificate of registrar of Firms.

15 Final report / NOC of the Environmental Protection Agency

16 Specific quantity (quota) of Rectified Spirit needed in the manufacturing of hand sanitizer is required to be mentioned.

17 Chemical formulation (Formula) specifically mentioning the quantity of Ethanol / Rectified Spirit required in the manufacturing of 250 ml bottle.

18 Certificate of PCSIR mentioning that the product is upto the standard of WHO.

19 A Trade Mark Certificate of the brand to be launched.

20. Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

The premises of the applicant will be declared as Private Bonded Warehouse under section 15 (d) of Sindh Abkari Act, 1878 for which the applicant / company will pay establishment charges annually.

Rule provides that any usage beyond 500 LPG or (294 Bulk Gallons) per annum, calls for the payment of excise duty at full tariff rate of Rs. 2160/- per LPG, Vend Fee @ of Rs. 10/- per LPG and Assessment Fee @ Rs. 48/- per Bulk Gallons.  However, any annual consumption within 500 LPG (294 Bulk Gallons) by a chemist (Pharmaceutical Company) be allowed subject to payment of excise duty at reduced rate @ Rs. 50/- per LPG

REQUIREMENTS FOR GRANT OF PERMISSION FOR THE USAGE OF ETHANOL IN MEDICINAL PREPARATION.

Application on letter head.

2. CNIC of the applicant

3. Explosive License.

4. Site plan approved by the Chief Inspector of Explosive.

5. Dug registration letter of Drug Regulatory Authority of Pakistan Ministry of national Health Services, Regulation and Coordination Government of Pakistan

6.   Manufacturing License granted by DRAP.

7.   Drug formulation mentioning that Rectified Spirit is required in manufacturing.

8.   Entitlement Documents.

9.   Tenancy Agreement (if proposed premise is on rent)

10. NOC of the Landlord.

11.  CNIC of the Landlord.

12.  National Tax Number Certificate.

13.  Sales Tax Registration Certificate.

14. List of Directors / Partners.

15. CNIC of all Directors / Partners.

16. Memorandum and Article of Association of the Company / Partnership Deed

17. Certificate of Incorporation / Commencement of Business / Certificate of registrar of Firms.

18 Final report / NOC of the Environmental Protection Agency

19.Any other documents / papers / information which the competent authority may deem necessary to call at the time of considering such application

The premises of the applicant will be declared as Private Bonded Warehouse under section 15(d) of Sindh Abkari Act, 1878 for which the applicant / company will pay establishment charges annually.

Rules provides that if preparation in such a way that Ethanol does not form an ingredient of the finished product of that industry excise duty at full tariff rate @ Rs. 2160/- per LPG is required to be paid alongwith Vend Fee @ Rs. 10 per LPG and Assessment Fee @ Rs. 48 per BG. If the preparation in such a way that Ethanol become an ingredient of the finished product of that industry Excise duty at reduced rate @ Rs. 25/- per LPG alongwith vend fee @ Rs. 10 BG will be charged.