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EXTRAORDINARY

අංක 2032/31 - 2017 අගෝස්තු මස 17 වැනි බ්‍රහස්පතින්දා - 2017.08.17
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PART I : SECTION (I) — GENERAL
Government Notifications

EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order declare that, the Excise duty on every article specified in the Columns I, II and III of the Schedule hereto, and the corresponding articles specified under the Schedule I of the Extraordinary *Gazette* Notification No. 1992/29 dated 10.11.2016 and the Schedule of the Extraordinary *Gazette* Notification No. 1996/10 dated 06.12.2016, issued under the Section 3 of this Act, shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule hereto, with effect from 18.08.2017.

The Extraordinary *Gazette* Notification No. 1996/10 of 06.12.2016 is hereby rescinded.

MANGALA SAMARAWEERA,
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,
Colombo 01.

17th August 2017.



SCHEDULE

PART I

<i>HS Hdg. I</i>	<i>HS Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.04		Motor vehicles for the transport of goods	
	8704.21.31	for vehicles of national subdivision 8704.21.43, not more than four years old	Rs. 700,000/- per unit
	8704.21.35	for vehicles of national subdivision 8704.21.63, not more than four years old	Rs. 700,000/- per unit
	8704.21.41	Cargo carrying capacity of less than 800 Kg, not more than four years old	Rs. 700,000/- per unit
	8704.21.43	Cargo carrying capacity of 800 Kg or more, not more than four years old	Rs. 700,000/- per unit
	8704.21.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800kg, not more than four years old	Rs. 700,000/- per unit
	8704.21.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity 800kg, or more, not more than four years old	Rs. 700,000/- per unit
	8704.31.31	for vehicles of national subdivision 8704.31.43 not more than four years old	Rs. 700,000/- per unit
	8704.31.35	for vehicles of national subdivision 8704.31.63 not more than four years old	Rs. 700,000/- per unit
	8704.31.41	Cargo carrying capacity of less than 800 Kg, not more than four years old	Rs. 700,000/- per unit
	8704.31.43	Cargo carrying capacity of 800 Kg or more, not more than four years old	Rs. 700,000/- per unit
	8704.31.61	Vehicles fitted with front leaf sprigs and cargo carrying capacity of less than 800kg, not more than four years old	Rs. 700,000/- per unit
	8704.31.63	Vehicles fitted with front leaf sprigs and cargo carrying capacity of 800kg or more, not more than four years old	Rs. 700,000/- per unit

SCHEDULE (Contd.)

<i>HS Hdg. I</i>	<i>HS Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.11		Motorcycles (including mopeds) and cycles fitted with an auxilliary motor, with or without side-cars; side-cars	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc;	
	8711.10.10	Not more than three years old	Rs. 500/- per cubic centimeter (cm ³) of the engine
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc;	
	8711.20.10	Exceeding 50cc but not exceeding 200cc, not more than three years old	As per the rate specified in Part II

PART II

<i>Description</i>	<i>Excise Duty Rate</i>
Exceeding 50cc but not exceeding 150cc	Rs. 1,000/- per cubic centimeter (cm ³) of the engine
Exceeding 150cc	90% or Rs. 1,000/- per cubic centimeter (cm ³) of the engine

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