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EXTRAORDINARY

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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, as amended, I, Mahinda Rajapaksa, Minister of Finance, do by this Order declare that, the rate of Excise Duty specified in the Column IV applicable on corresponding articles specified in Columns I, II and III of the Schedule hereto, shall replace the rate specified in Column IV on the corresponding articles of the Schedule I of the *Extraordinary Gazette* Notification No. 2113/9 dated March 05, 2019 as amended by *Extraordinary Gazette* Notification No. 2189/47 dated August 21, 2020 issued under the Section 3 of this Act with effect from October 13, 2020.

MAHINDA RAJAPAKSA,
Minister of Finance.

Ministry of Finance,
Colombo 01.
12th October, 2020.



SCHEDULE

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6g per 100 mililiter, contained in the product which ever is higher
	2202.99	Other	
	2202.99.30	Beverages put up for retail sales as “Energy Drinks”	Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6g per 100 mililiter, contained in the product which ever is higher
		Beverages based on fruit or vegetable juices :	
	2202.99.51	Sugar contents of which is more than 6g per 100 ml	30 Cts per gram of sugar, excluding 8g per 100 mililiter, contained in the product
		Other :	
	2202.99.91	Sugar contents of which is more than 6g per 100 ml	30 Cts per gram of sugar, excluding 8g per 100 mililiter, contained in the product