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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2312/71 - 2022 දෙසැම්බර් මස 31 වැනි සෙනසුරාදා - 2022.12.31
No. 2312/71 - SATURDAY, DECEMBER 31, 2022

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

TOBACCO TAX ACT, No. 08 of 1999

Imposition of Tobacco Tax on Beedi under the Tobacco Tax Act, No. 08 of 1999

BY virtue of the powers vested in me by Section 21 read with Section 2 of the Tobacco Tax Act, No. 08 of 1999 as last amended by the Tobacco Tax (Amendment) Act, No. 09 of 2004, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do hereby publish the following regulations.

RANIL WICKREMESINGHE,
Minister of Finance, Economic Stabilization and
National Policies.

Ministry of Finance, Economic Stabilization and National Policies,
Colombo 01,
December 31, 2022.

REGULATIONS

1. These Regulations may be cited as the Regulations for levying the Tobacco Tax for Beedi and shall come into operation with effect on January 01, 2023.



2. Tobacco Tax shall be levied at the rate of Two Rupees (Rs. 2/-) for every beedi produced in Sri Lanka.
3. Every person holding a valid certificate of registration as a beedi manufacturer shall pay the tobacco tax applicable to every beedi manufactured in the said beedi factory during any week not later than the end of the next succeeding week, and in respect of such tobacco tax in default of payment by the due date a late fee of three *percent* (3%) per month shall also be payable.
4. Every person holding a valid certificate of registration as a said beedi manufacturer shall provide a declaration of tobacco tax for beedi signed and certified by himself stating the amount of beedi manufactured within a given week in the related beedi factory and the tobacco tax to be paid for beedi to the Commissioner General of Excise or to an officer not below the rank of Excise Inspector authorized by the Commissioner General of Excise for the said purpose by not later than 02 working days following the end of that week.
5. The said tobacco tax declaration submitted by a person holding a valid certificate of registration as a manufacturer of beedi shall be submitted in a prescribed form approved or supplied by the Commissioner General of Excise in terms of Sub-Section 3(4) of the Tobacco Tax Act, No. 08 of 1999 and it shall be subject to the audit of the accounts of the Commissioner General of Excise or an officer not below the rank of Excise Inspector authorized by the Commissioner General of Excise for the purpose.
6. Every beedi factory holding a certificate of registration as a beedi manufacturer, shall daily update and maintain the documents, books, forms, statements and reports under the Tobacco Tax (General) regulations currently in force or as may be introduced by the Commissioner General of Excise from time to time and they should be submitted immediately after being requested for inspection to the Commissioner General of Excise or to an officer not less than the rank of Excise Inspector authorized by the Commissioner General of Excise for the purpose.
7. The Commissioner General of Excise may attach an officer or officers not less than the rank of Excise Inspector to monitor and inspect the entire beedi manufacturing process including the supply chain.
8. These orders related to the tobacco tax charged for beedi shall be implemented in parallel with the orders mentioned in the *Extra Ordinary Gazette* No. 1625/1 of the Democratic Socialist Republic of Sri Lanka published on 26.10.2009 and its subsequent amendments.

EOG 01 - 0196