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EXTRAORDINARY

අංක 1778/42 - 2012 ඔක්තෝබර් 05 වැනි සිකුරාදා - 2012.10.05 No. 1778/42 - FRIDAY, OCTOBER 05, 2012

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 956

DUTY ON SPIRIT (ETHYL ALCOHOL) TO BE USED IN THE MANUFACTURE OF MEDICINAL PREPARATIONS AND FOR APPROVED INDUSTRIAL AND OTHER USE

ORDER made by the Minister of Finance and Planning under Subsection (1) of Section 22 of the Excise Ordinance (Chapter 52) as amended from time to time.

> MAHINDA RAJAPAKSA, Minister of Finance and Planning.

Ministry of Finance and Planning, Colombo 01, 05th October, 2012.

ORDER

- 1. There shall be imposed with effect from 06th October 2012, a duty on the article referred to in Column (I) of the Schedule hereto, at the rate prescribed in Column (II) of the Schedule.
- 2. These duties shall be paid at the time of import of such Spirit (Ethyl Alcohol) or release from the local manufactory notwithstanding anything to the contrary in any other notification.
- 3. The excise Notification, No. 951 published in the Extraordinary Gazette of the Democratic Socialist Republic of Sri Lanka, No. 1751/30 of 30.03.2012 is hereby rescinded.

SCHEDULE

	Column I Article	Column II Rate of Duty
1.	Spirit (Ethyl Alcohol) to be used by licensed manufacturers of potable liquor on which excise duty is otherwise payable, or by Government Departments, Hospitals and Research and Educational Institutions as approved by the Government.	Nil
2.	Spirit (Ethyl Alcohol) to be used in the manufacturing of medicinal preparations, industrial purposes and manufacturing of finished products to be exported, by approved Institutions as per the following limits;	
	(i). upto 10,000 litres per month	Rupees Three Hundred and Seventy (Rs. 370) per bulk litre
	(ii) 10,001 to 20,000 litres per month	Rupees Four Hundred and Seventy (Rs. 470) per bulk litre
	(ii) above 20,000 litres per month	Rupees Seven Hundred and Twenty (Rs. 720) per bulk litre
	(These conditions should be applied to spirits which are used for re-distillation, as well.) But, this duty shall not be applicable for import of Spirit (Ethyl Alcohol) upto 20,000 litres to be used in above purposes	
3.	Impure Ethyl Alcohol spirits (Technical spirits/weak spirits)	Rupees One Hundred and Fifty (Rs. 150) per bulk litre

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CORRECTION

Stamp Duty (Special Provisions) Act, No. 12 of 2006

ORDER UNDER SECTION 5

REFERENCE notice, published in the Gazette Extraordinary No. 1778/32 of 04th October, 2012, Part I: Section (I) - General in the second and forth lines of the Schedule the words appearing as "companies are owned" should be corrected to read as "companies are owned or controlled"

> MAHINDA RAJAPAKSA, President.

Ministry of Finance and Planning, Colombo 01.

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