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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2366/38 - 2024 ජනවාරි මස 12 වැනි සිකුරාදා - 2024.01.12
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PART I : SECTION (I) — GENERAL

Government Notifications

EXCISE ORDINANCE

Excise Notification No. 01/2024

ANNUAL EXCISE LICENSE FEES

FEES CHARGED FOR LICENSES

BY virtue of the powers vested in me by Section 25 read with Section 32 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do hereby notify that the annual excise license fees specified in Schedule I hereto shall come in to force with effect from January 12, 2024.

The Excise Notification No. 1004 published in the *Gazette Extraordinary* No. 2049/4 of December 11, 2017 and the Excise Notification No. 09/2018 published in *Gazette Extraordinary* No. 2065/57 of April 06, 2018 are hereby rescinded.

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

Ministry of Finance, Economic
Stabilization and National Policies,
Colombo 01,
January 12, 2024.



SCHEDULE I

<i>Column I</i>		<i>Column II</i>	
<i>Nature or Description of the License</i>		<i>Annual License Fee</i>	<i>Security Deposit</i>
		<i>Rs.</i>	<i>Rs.</i>
1	Distillery License		
	(i) Distillery License (Except Palmyrah Arrack) (ii) Distillery License (Palmyrah Arrack)	25,000,000 5,000,000	5,000,000 1,000,000
2	Toddy Bottling License	10,000,000	1,000,000
3	Vinegar Manufactory License	2,500,000	500,000
4	License for the manufacture, bottling and sale of Milk Punch or Wine	100,000	25,000
5	License to manufacture liquor other than Toddy made from any cereal containing not more than 4% by volume of alcohol manufactured by any process other than distillation from the natural product of the Palm tree or any other plant.	50,000	10,000
6	License to manufacture liquor other than Toddy made from any cereal containing more than 4% by volume of alcohol manufactured by any process other than distillation from the natural product of the Palm tree or any other plant.	50,000	10,000
7	License to manufacture Cider	50,000	10,000
8	Liquor Bottling License	500,000	50,000
9	Storage and Warehouse License	100,000	25,000
10	Toddy Collecting station License	100,000	25,000
11	License to export liquor	100,000	50,000
12	License to import and keep in possession non-potable spirits	100,000	25,000
13	Manufacturers' Wholesale Arrack/ Beer/ Foreign Liquor distribution license (AL/6)	2,500,000	500,000
14.	Wholesale License for Liquor (FL/3)	5,000,000	1,000,000

SCHEDULE I (Contd.)

<i>Column I</i>		<i>Column II</i>	
<i>Nature or Description of the License</i>		<i>Annual License Fee</i>	<i>Security Deposit</i>
		<i>Rs.</i>	<i>Rs.</i>
15	Retail License to sell Liquor outside (FL/4) : i. Municipal Council Area ii. Urban Council Area iii. Other Areas iv. Licenses given to Super Markets, Grocery Stores etc, where the annual turnover of the applicant company/business or the parent company/business of the applicant exceeds Rs. 1,000 million per year, irrespective of their situated area	15,000,000 12,500,000 10,000,000 15,000,000	1,000,000 1,000,000 1,000,000 1,000,000
16	Hotel License (FL/7) Tourist Board approved and Hotels Non - Tourist Board approved rooms 5 or over : (i) Rooms 200 or over (ii) Rooms 20 up to 199 (iii) Rooms below 20	1,000,000 500,000 250,000	250,000 50,000 25,000
17	Hotel Bar License (FL/8)	500,000	50,000
18	Entertainment Bar License for Cinemas (FL/9)	250,000	50,000
19	Railway Restaurant License (FL/10)	100,000	25,000
20	Restaurant License (for Restaurants which are approved/ not approved by the Tourist Board) (FL/11)	250,000	25,000
21	Rest House License (FL/12)	2,000,000	50,000
22	Proprietary Club License (FL/13)	250,000	25,000
23	Social and Recreational Clubs, Sports Clubs and Members only Clubs (FL/13A)	250,000	25,000
24	Occasional License (per day/per Bar) (FL/14)	100,000	-
25	Supplementary License to extend the hours of sale (per week) (FL/15)	100,000	-
26	Auctioneer's License (per day) (FL/16)	100,000	-
27	Sale of Rectified Spirits /Sale of Ethyl Alcohol (FL/17)	300,000	100,000
28	Sale of Medicated Spirits (FL/18)	100,000	50,000

SCHEDULE I (Contd.)

Column I		Column II	
Nature or Description of the License		Annual License Fee Rs.	Security Deposit Rs.
29	Special License for sale of Beer, Ale, Stout and Wine (for premises which are approved/not approved by the Tourist Board) i. Retail License (FL/22A) ii. Consume at the premises (FL/22B)	250,000 250,000	25,000 25,000
30	Arrack licenses which are issued together with foreign liquor (FL) license i. AFL 1 ii. AFL 2 iii. AFL 3 iv. AFL 4	250,000 250,000 250,000 250,000	50,000 50,000 50,000 50,000
31	License for sale of bottled toddy	200,000	100,000
32	Estate Canteens license	100,000	25,000
33	License for Sale of Wine Spirits	50,000	10,000
34	License for the manufacture and sale of Processed Arrack by wholesale and/or manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issue of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 25,000,000/- per license	Rs. 1,000,000 per Excise License
35	License for the manufacture and sale of Molasses/ Sugar cane Arrack by wholesale and /or manufacture and issue to Wholesale Outlet		
36	License for the manufacture and sale of Special Arrack by Wholesale and/or manufacture and issue to Wholesale Outlet		
37	License for the manufacture and sale of Coconut Arrack by Wholesale and/or manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issue of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/- per license	

SCHEDULE I (Contd.)

Column I		Column II	
Nature or Description of the License		Annual License Fee Rs.	Security Deposit Rs.
38	License for the manufacture and sale of Palmyrah Arrack by wholesale and manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 1,000,000/-	Rs. 500,000 per Excise License
39	License for the manufacture and /or sale of Country made Foreign liquor by wholesale and manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issues of Foreign Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Foreign Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 1,000,000/-	Rs. 1,000,000 per Excise License
40	License for the manufacture and sale of Malt Liquor by wholesale and /or manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issues of malt liquor to the premises during the period of the license calculated on the basis of the sale/ issue of Malt Liquor at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 25,000,000/-	Rs. 1,000,000 per Excise License

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