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(Published by Authority)

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, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that, the Excise duty on every article specified in the Column II and III of the schedule hereto, correspoding to the every article specified under the following H. S. Headings mentioned in the Column I of the schedule of the *Extraoridinay Gazette Notification* No. 1783/19 dated 2012.11.08 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 31.07.2013.

Mahinda Rajapaksa, Minister of Finance and Planning.

Ministry of Finance and Planning, Colombo 01, 29th July 2013.

SCHEDULE

H S Hdg. I	HS code II	Description III	Excise Duty IV
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 7,000 per kg net weight
	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 5,722/= per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs 10,355/= per 1000 cigarettes



SCHEDULE (Contd.)

HSHdg.	H S code	Description	Excise DutyIn
I	II	III	IV
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 12,100/= per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 16,610/= per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 20,000/= per 1000 cigarettes
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; extracts and essences	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
	2403.03.19	Other	
	2403.19.10	Pipe tobacco	Rs. 600/= per kg
		Other:	
	2403.91	"Homogenized" or "reconstituted" tobacco :	
	2403.91.10	Pipe tobacco	Rs. 600/= per kg
	2403.99	Other:	
	2403.99.10	Pipe tobacco	Rs. 600/= per kg
87. 04		Motor vehicles for the transport of goods	
		Other, with compression-ignition internal combustion piston	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	engine (diesel or semi-diesel) :	
	8704.21		
	8704.21	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less,	
	8704.21	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that	
	8704.21	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity	
	8704.21 8704.21.62	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1,500 kg: Cargo carrying capacity of less than 800 kg.	Rs. 109,000 per unit
		engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1,500 kg:	
	8704.21.62	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1,500 kg: Cargo carrying capacity of less than 800 kg. More than four years old Cargo carrying capacity of 800 kg or more,	Rs. 109,000 per unit
	8704.21.62 8704.21.63 8704.21.64	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1,500 kg: Cargo carrying capacity of less than 800 kg. More than four years old Cargo carrying capacity of 800 kg or more, Not more than four years old Cargo carrying capacity of 800 kg or more,	Rs. 109,000 per unit 41%
	8704.21.62 8704.21.63	engine (diesel or semi-diesel): g.v.w. not exceeding 5 tonnes: Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1,500 kg: Cargo carrying capacity of less than 800 kg. More than four years old Cargo carrying capacity of 800 kg or more, Not more than four years old Cargo carrying capacity of 800 kg or more, More than four years old Other Vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle	Rs. 109,000 per unit 41%

SCHEDULE (Contd.)

H S Hdg.	HS code	Description	Excise DutyIn
Ι	II	III	IV
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	8704.22.20	Tankers and bowsers with stainless steel tanks for transport	Rs. 109,000 per unit
		of milk and refrigerated trucks, more than five years old	
	8704.22.30	Other, not more than five years old	29%
	8704.22.40	Other, more than five yeras old	29%
	8704.23	g.v.w. exceeding 20 tonnes	
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport	Rs. 109,000 per unit
		of milk and refrigerated trucks, more than five years old	
	8704.23.30	Other, not more than five years old	35%
	8704.23.40	Other, more than five yeras old	35%
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
		Vehicles with separate bodies for cabin and cargo area, eabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1500 kg	
	8704.31.52	Cargo carrying capacity of less than 800 kg, More than four years old	Rs. 109,000 per unit
	8704.31.53	Cargo carrying capacity of 800 kg or more, not more than four years old	41%
	8704.31.54	Cargo carrying capacity of 800 kg, or more, More than four years old	41%
		Other Vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.31.61	Not more than four years old	27%
	8704.31.62	More than four years old	27% of Rs. 150,000 per unit
	8704.32	g.v.w. exceeding 5 tonnes :	•
	8704.32.20	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs. 109,000 per unit
	8704.32.30	Other, not more than five years old	29%
	8704.32.40	Other, more than five years old	29%

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