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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2224/24 - 2021 අප්‍රේල් මස 22 වැනි බ්‍රහස්පතින්දා - 2021.04.22

No. 2224/24 - THURSDAY, APRIL 22, 2021

(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, as amended, I, Mahinda Rajapaksa, Minister of Finance, do by this Order declare that :-

- (i) the rate of Excise duty specified in the Column IV applicable on corresponding articles specified in Column I of the Schedule A hereto, shall amend 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 issued under the Section 3 of this Act with effect from April 23, 2021;
- (ii) amend the Schedule II of the Extraordinary *Gazette* Notification No. 2113/9 dated March 05, 2019, as amended issued under the Section 3 of this Act as set out in the Schedule B with effect from April 23, 2021.

**MAHINDA RAJAPAKSA,**  
Minister of Finance.

Ministry of Finance,  
Colombo 01.  
April 22, 2021.



**SCHEDULE I**

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
<b>87.05</b>		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)</b>	
		Mobile workshops :	
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs. 4,500,000/- per unit
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs. 6,000,000/- per unit
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs. 11,000/- per cm <sup>3</sup>
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs. 11,000/- per cm <sup>3</sup>
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs. 4,500,000/- per unit
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs. 6,000,000/- per unit
	8705.90.47	Other, not more than seven years old	Rs. 1,000,000/- per unit
	8705.90.48	Other, more than seven years old	Rs. 2,500,000/- per unit
		Other, Modified vehicles of heading 87.02, 87.03 and 87.04	
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs. 4,500,000/- per unit
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs. 6,000,000/- per unit
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs. 11,000/- per cm <sup>3</sup>
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs. 11,000/- per cm <sup>3</sup>
	8705.90.55	Modified vehicles of heading 87.04, not more than three years old	Rs. 4,500,000/- per unit
	8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs. 6,000,000/- per unit
		Other :	
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 1,500,000/- per unit
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 2,500,000/- per unit

SCHEDULE B

By inserting following item immediately after item 8 of the Schedule II of the Extraordinary *Gazette* Notification No. 2113/9 dated March 05, 2019, as amended.

<i>No. I</i>	<i>Description II</i>	<i>Excise Duty III</i>
9	Special purpose motor vehicles designed for the purpose of mobile workshops, imported by registered service undertakers classified under the HS Heading 8705.90, and registered under the Department of Motor Traffic Number Series of “PZA”, on the approval of the Secretary to the Treasury and not to be transferred within 05 years from the date of registration.	Rs. 2,000,000 per unit

05 - 313