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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1804/16 - 2013 අප්‍රේල් මස 03 වැනි බදාදා - 2013.04.03

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PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 957

EXCISE DUTY ON IMPORT/LOCAL SUPPLY OF SPRIT (ETHYL ALCOHOL)

BY Virtue of the powers vested in me under Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52) as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this declare the following order.

Excise Notification No. 956 published in the *Gazette Extraordinary* No. 1778/42 of October 05, 2012 and Excise Notification No. 736 published in the *Gazette Extraordinary* No. 324/21 of November 19, 1984 are hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
03rd April, 2013.

ORDER

1. There shall be imposed and charged a Excise duty with effect from 04th April 2013, on the articles specified in Column (I) of the schedule hereto and on the respective quantities in Column (II) at the rates specified in corresponding entry in Column (III) in that schedule

2. Notwithstanding anything to the contrary in any other Notification, these duties shall be paid at the time of release from the distilleries, storages and local manufactory or import of such Sprit (Ethyl Alcohol).

SCHEDULE

	Column I Article	Column II Locally supplied/ imported litres per month	Column III Rate of Duty (Rs. per bulk litre)	
			Local supply	Import
1	Spirit (Ethyl Alcohol) to be used by Government approved research and Educational Institutions, Hospitals and Government Departments.	(i) Upto 100 litres (ii) Upto 500 liters (iii) Upto 10,000 litres	Free Free Rs. 350/=	Free Rs. 50/= Rs. 400/=

SCHEDULE (Contd.)

	<i>Column I</i> <i>Article</i>	<i>Column II</i> <i>Locally supplied/ imported litres per month</i>	<i>Column III</i> <i>Rate of Duty (Rs. per bulk litre)</i>	
			<i>Local supply</i>	<i>Import</i>
		(iv) Upto 20,000 litres (v) Exceeding 20,000 liters	Rs. 450/= Rs. 700/=	Rs. 500/= Rs. 800/=
2	Spirit (Ethyl Alcohol) to be used in the Production of Medicinal preparations and Industrial Products which are final Products that do not subject to to paymeht of Excise Duty (These conditions should be applied to spirits which are used for re-distillation, as well.)	(i) Upto 500 litres (ii) Upto 10,000 litres (iii) Upto 20,000 litres (iv) Exceeding 20,000 liters	Free Rs. 350/= Rs. 450/= Rs. 700/=	Rs. 75/= Rs. 400/= Rs. 500/= Rs. 800/=
3	Spirit (Ethyl Alcohol) to be used in the manufacturing of Alcohol	For each litre	Rs. 100*/=	Rs. 200*/=
4	Impure Ethyl Alcohol spirits (Technical spirits/ weak spirits)	For each litre	Rs. 150/=	Rs. 800/=

* The duty charged on local purchase/import of sprits (Ehtyl Alcohol), is charged as a Withholding Tax which is allowed to be set off against the Excise duty payable on liquor manufactured using such spirits (Ethyl Alcohol).