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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2129/90 - 2019 ජුනි මස 28 වැනි සිකුරාදා - 2019.06.28

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PART I : SECTION (I) — GENERAL

Government Notifications

EXCISE ORDINANCE

Excise Notification

EXCISE DUTY ON IMPORT OF NON-POTABLE SPRITS

IT is hereby notified that the following Order issued by the Minister in charge of the subject of Finance, by virtue of the power vested in him by Sections 2, 12, 22 and 25 read together with Section 32 of the Excise Ordinance (Chapter 52), as amended, and published as the Excise Notification No. 12/2018 in the *Extraordinary Gazette* No. 2091/50 dated October 03, 2018, in order to amend the Paragraph (b) of the Excise Notification No. 07/2018 published in the *Extraordinary Gazette* No. 2059/32 dated February 21, 2018 by the substitution of the following new Paragraph was passed by Parliament on April 05, 2019.

“(b) any export oriented manufacturing company, which has entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law, No.04 of 1978 (Hereafter called “BOI approved manufacturing company”), and export 100% of its products, manufactured by using the items in the Schedule 1 of Excise Notification No. 07/2018 published in the *Gazette Extraordinary* No. 2059/32 dated February 21, 2018 as its raw materials and such export is certified by the Director General of the Board of Investment of Sri Lanka, Excise duty on importation of such raw materials shall not be levied with effect from October 04, 2018.



Provided that, if any such BOI approved manufacturing company sells a part of its product in the local market as approved by the BOI, such company shall pay duty as prescribed in Paragraph (a) of aforesaid Excise Notification No. 07/2018, proportionately on such part of the raw materials as attributable to the products sold in the local market.”

R. H. S. SAMARATUNGA,
Secretary,
Ministry of Finance.

Ministry of Finance,
Colombo 01,
June 28, 2019.

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