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PART I : SECTION (I) — GENERAL

Government Notifications

EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989

Order under Section 3C

BY virtue of the powers vested in me under Section 3C of the Excise (Special Provisions) Act, No. 13 of the 1989, as last amended by Act, No. 17 of 2011, I, Ravi Karunanayake, Minister of Finance, do by this Order declare that, the excisable articles specified in the Schedule hereto are exempt from the payment of Excise (Special Provisions) Duty with effect from 21.11.2015.

Order made under Section 3C of the said Act and published in the Extraordinary Gazette Notification, No. 1885/43 of 24.10.2014 is hereby rescinded.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,
Colombo 01,
20th November 2015.

SCHEDULE

- (1) A Motor Vehicle/Article imported under various agreements and MOU's entered into by the Government of Sri Lanka with overseas organizations and foreign governments.
- (2) Locally assembled/manufactured articles, classified under the H. S. Code 84 and 85, with not less than 30% domestic value addition recommended by the Minister-in-charge of the subject of industries.
- (3) Every article entitled to duty free clearance under Passenger Baggage (Exemption) Regulations made under Section 107 of the Customs Ordinance (Chapter 235)
- (4) Every article cleared ex-bond for the use as ship stores or for re-export.
- (5) Every article manufactured in Sri Lanka and supplied to any exporter in Sri Lanka where sufficient proof is furnished to the satisfaction of the Director General of Excise that such manufactured article was exported.
- (6) Every excisable article, other than motor vehicles principally designed for transport of persons, used for any specified project identified by the Minister-in-Charge of subject of Finance and where the taxes are born by the Government as mentioned in the Section f(ii) of the part II of the First Schedule of the Value Added Tax Act, No. 14 of 2002.

