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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2369/32 - 2024 පෙබරවාරි මස 01 වැනි බ්‍රහස්පතින්දා - 2024.02.01
No. 2369/32 - THURSDAY, FEBRUARY 01, 2024

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

EXCISE ORDINANCE

Excise Notification No. 03/2024

EXCISE LICENCE FEES

BY virtue of the powers vested in me by Section 25 read with Section 32 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do hereby direct that the annual Excise license fees specified in Schedule I hereto shall come in to effect from February 01, 2024.

The Excise Notification No. 01/2024 published in the *Gazette Extraordinary* No. 2366/38 dated January 12, 2024 is hereby rescinded.

RANIL WICKREMESINGHE,
Minister of Finance, Economic
Stabilization and National Policies.

Ministry of Finance, Economic
Stabilization and National Policies,
Colombo 01,
February 01, 2024.



Schedule I

<i>Column I</i>		<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Nature or Description of the License</i>		<i>Annual Excise License Fee</i> <i>Rs.</i>	<i>Security / Deposit</i> <i>Rs.</i>	<i>One time fee for Industry Entry</i> <i>Rs.</i>
1	Distillery License (i) Distillery License (Except Palmyrah Arrack) (ii) Distillery License (Palmyrah Arrack)	2,000,000 300,000	250,000 50,000	25,000,000 5,000,000
2	Toddy Bottling License i. Coconut Toddy Bottling ii. Palmyrah Toddy Bottling	1,500,000 500,000	1,000,000 1,000,000	10,000,000 1,000,000
3	Vinegar Manufactory License	500,000	50,000	2,500,000
4	License for the manufacture, bottling and sale of Milk Punch and or Wine	100,000	50,000	500,000
5	License to manufacture liquor other than Toddy made from any cereal containing not more than 4% by volume of alcohol manufactured by any process other than distillation from the natural product of the Palm tree or any other plant.	50,000	50,000	100,000
6	License to manufacture liquor other than Toddy made from any cereal containing more than 4% by volume of alcohol manufactured by any process other than distillation from the natural product of the Palm tree or any other plant.	100,000	50,000	100,000
7	License to manufacture Cider	100,000	50,000	500,000
8	Liquor bottling License	5,000,000	10,000,000	5,000,000
9	Storage and Warehouse License	100,000	50,000	1,000,000
10	Toddy Collecting station License	50,000	25,000	100,000
11	License to export liquor	50,000	50,000	100,000
12	License to import and keep in possession non-potable spirits	100,000	50,000	100,000
13	Manufacturers' Wholesale Arrack/ Beer/ Foreign Liquor distribution license (AL/6)	1,500,000	500,000	2,500,000
14.	Wholesale License for Liquor (FL/3) i. For Liquor Manufacturers ii. For the persons not manufacturing liquor	2,000,000 2,000,000	1,000,000 1,000,000	1,000,000 2,500,000

Schedule I (Contd.)

Column I		Column II	Column III	Column IV
Nature or Description of the License		Annual Excise License Fee Rs.	Security / Deposit Rs.	One time fee for Industry Entry Rs.
15	Retail License to sell Liquor outside (FL/4) : i. Municipal Council Area ii. Urban Council Area iii. Other Areas iv. Licenses given to Super Markets, Grocery Stores etc, where the annual turnover of the applicant company/business or the parent company/business of the applicant exceeds Rs. 1,000 million per year, irrespective of their situated area	1,000,000 800,000 600,000 1,500,000	500,000 500,000 500,000 500,000	15,000,000 12,500,000 10,000,000 15,000,000
16	Hotel License (FL/7) Tourist Board approved and Tourist Board not approved Hotels which have 5 rooms or more : (i) Rooms 200 or over (ii) Rooms 20 up to 199 (iii) Rooms below 20	600,000 300,000 200,000	100,000 100,000 100,000	250,000 200,000 100,000
17	Hotel Bar License (FL/8)	150,000	50,000	250,000
18	Entertainment Bar License for Cinemas (FL/9)	100,000	50,000	250,000
19	Railway Restaurant License (FL/10)	100,000	50,000	250,000
20	Restaurant License (for Restaurants which are approved/ not approved by the Tourist Board) (FL/11)	300,000	100,000	250,000
21	Rest House License (FL/12)	200,000	50,000	250,000
22	Proprietary Club License (FL/13)	2,000,000	500,000	5,000,000
23	License for Social and Recreational Clubs, Sports Clubs and Members only Clubs (FL/13A) i. Municipal Council Area ii. Urban Council Area iii. Other Areas	500,000 400,000 300,000	100,000 100,000 100,000	500,000 500,000 500,000
24	Occasional License (per day/per Bar) (FL/14)	50,000	-	-
25	Supplementary License to extend the hours of sale (per week) (FL/15)	50,000	-	-
26	Auctioneer's License (per day) (FL/16)	100,000	-	-
27	Sale of Rectified Spirits /Sale of Ethyl Alcohol (FL/17)	100,000	100,000	10,000,000

Schedule I (Contd.)

<i>Column I</i>		<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Nature or Description of the License</i>		<i>Annual Excise License Fee</i> <i>Rs.</i>	<i>Security / Deposit</i> <i>Rs.</i>	<i>One time fee for Industry Entry</i> <i>Rs.</i>
28	Sale of Medicated Spirits (FL/18)	100,000	50,000	500,000
29	Special License for sale of Beer, Ale, Stout and Wine (for premises which are approved/not approved by the Tourist Board)			
	i. Retail License (FL/22A)	100,000	50,000	250,000
	ii. Consume at the premises (FL/22B)	100,000	50,000	250,000
30	Arrack licenses which are issued together with foreign liquor (FL) license			
	i. AFL 1	50,000	25,000	250,000
	ii. AFL 2	50,000	25,000	250,000
	iii. AFL 3	100,000	50,000	250,000
	iv. AFL 4	100,000	50,000	250,000
31	License for sale of bottled toddy	50,000	100,000	200,000
32	Estate Canteens license			
	i. For sale only Toddy	50,000	50,000	100,000
	ii. For sale Toddy and Arrack	100,000	100,000	200,000
33	Sale of Wine Spirits	10,000	5,000	50,000

Schedule I (Contd.)

<i>Column I</i>		<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Nature or Description of the License</i>		<i>Annual Excise License Fee</i> <i>Rs.</i>	<i>Security / Deposit</i> <i>Rs.</i>	<i>One time fee for Industry Entry</i> <i>Rs.</i>
34	Excise license for the manufacture and sale of Processed Arrack by wholesale and manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issue of Arrack to the premises during the period of the license calculated on the basis of the sale/ issue of Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 1,500,000/- per license	Rs. 20,000,000 per Excise License	25,000,000
35	Excise license for the manufacture and sale of Molasses/ Sugar cane Arrack by wholesale and manufacture and issue to Wholesale Outlet			
36	Excise license for the manufacture and sale of Special Arrack by Wholesale and manufacture and issue to Wholesale Outlet			
37	Excise license for the manufacture and sale of Coconut Arrack by Wholesale and manufacture and issue to Wholesale Outlet			
38	Excise license for the manufacture and sale of Palmyrah Arrack by wholesale and manufacture and issue to Wholesale Outlet	Rs. 2 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/ issue of arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 500,000/-	Rs. 5,000,000 per Excise License	5,000,000

Schedule I (Contd.)

<i>Column I</i>		<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Nature or Description of the License</i>		<i>Annual Excise License Fee</i> <i>Rs.</i>	<i>Security / Deposit</i> <i>Rs.</i>	<i>One time fee for Industry Entry</i> <i>Rs.</i>
39	License for the manufacture of Country made Foreign Liquor	Rs. 2 per bulk Litre of estimated sales, or issues of Foreign Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Foreign Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/-	Rs. 20,000,000 per Excise License	25,000,000
40	License for the manufacture Malt Liquor	Rs. 2 per bulk Litre of estimated sales, or issues of malt liquor to the premises during the period of the license calculated on the basis of the sale/ issue of Malt Liquor at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/-	Rs. 20,000,000 per Excise License	25,000,000

1. The difference between the already paid amount of the annual license fee specified in sub-column II of Schedule I above and the license fee revised by this notification, shall be calculated as determined by the Commissioner General of Excise in relation to the remaining period of the current year and it has to be paid within a month from the effective date of this Excise Notification.
2. The difference between the already paid amount of the security deposit amount specified in sub-column III of Schedule I above and the security deposit amount as amended by this notification shall be paid to the Commissioner General of Excise within a period of one month from the effective date of this notification.
3. The one-time fee for industry entry specified under sub-column IV of the above schedule I shall be a non-refundable fee to be paid by the licensee only once at the first issuing of the relevant license and it should be paid to the Commissioner General of Excise from the effective date of this Excise Notification.

EOG 02 - 0033