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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2066/40 - 2018 අප්‍රේල් මස 12 වැනි බ්‍රහස්පතින්දා - 2018.04.12
No. 2066/40 - THURSDAY APRIL 12, 2018

(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, Mangala Samaraweera, Minister of Finance & Mass Media, do by this Order declare that :-

01. the rate of Excise duty applicable on importation of motor vehicle by a member of the first Northern Provincial Council under the Concessionary Motor Vehicle Permit Scheme of the Local Government and Provincial Council Circular No. 01/2017 dated April 21, 2017 with a Letter of Credit (LC) opened on or before November 09, 2017, and cleared from Sri Lanka Customs on or before April 30, 2018 shall be, on every article specified in Column III of the Schedule hereto, 35% from the payable Excise duty at the rate specified in the corresponding entry in Column IV of the Schedule.
02. the rate of Excise duty specified in the *Gazette Notification* No. 2044/32 dated November 09, 2017 shall not be applicable for the importation of such motor vehicles described in Paragraph 01 above.

MANGALA SAMARAWEEERA,
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,
Colombo 01.
12th April 2018.



SCHEDULE

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
		Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than three years old	150%
	8703.21.40	Hearses more than three years old	150%
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.21.69	Other	150% or Rs. 1,750/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.21.79	Other	150% or Rs. 1,750/- per cm ³ whichever is higher
		Other :	
	8703.21.92	Not more than three years old	150% or Rs. 1,750/- per cm ³ whichever is higher
	8703.21.93	More than three years old	150% or Rs. 1,750/- per cm ³ whichever is higher
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	
	8703.22.30	Hearses not more than three years old	160%
	8703.22.40	Hearses more than three years old	160%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	160% or Rs. 2,750/- per cm ³ whichever is higher
	8703.22.60	Motor cars including station wagons and racing cars, more than three years old	160% or Rs. 2,750/- per cm ³ whichever is higher
	8703.22.70	Other, not more than three years old	160% or Rs. 2,750/- per cm ³ whichever is higher
	8703.22.80	Other, more than three years old	160% or Rs. 2,750/- per cm ³ whichever is higher
		Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.23.30	Hearses not more than three years old	160%
	8703.23.40	Hearses more than three years old	160%

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :	
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	160% or Rs. 4,000/- per cm ³ whichever is higher
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	160% or Rs. 4,500/- per cm ³ whichever is higher
	8703.23.59	Other	160% or Rs. 5,500/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	160% or Rs. 4,000/- per cm ³ whichever is higher
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	160% or Rs. 4,500/- per cm ³ whichever is higher
	8703.23.69	Other	160% or Rs. 5,500/- per cm ³ whichever is higher
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2000 cc, not more than three years old	220% or Rs. 6,000/- per cm ³ whichever is higher
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	220% or Rs. 6,000/- per cm ³ whichever is higher
		Other :	
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	160% or Rs. 5,500/- per cm ³ whichever is higher
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	160% or Rs. 5,500/- per cm ³ whichever is higher
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	220% or Rs. 6,000/- per cm ³ whichever is higher
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	220% or Rs. 6,000/- per cm ³ whichever is higher
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.30	Hearses not more than three years old	250%
	8703.24.40	Hearses more than three years old	250%
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	250% or Rs. 6,000/- per cm ³ whichever is higher
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	250% or Rs. 6,000/- per cm ³ whichever is higher

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.24.70	Other, not more than three years old	250% or Rs. 6,000/- per cm ³ whichever is higher
	8703.24.80	Other, more than three years old	250% or Rs. 6,000/- per cm ³ whichever is higher
		Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) :	
	8703.31	Of a cylinder capacity not exceeding 1,500cc :	
	8703.31.30	Hearses not more than three years old	200%
	8703.31.40	Hearses more than three years old	200%
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	200% or Rs. 3,500/- per cm ³ whichever is higher
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	200% or Rs. 3,500/- per cm ³ whichever is higher
		Other:	
	8703.31.92	Not more than three years old	200% or Rs. 3,500/- per cm ³ whichever is higher
	8703.31.94	More than three years old	200% or Rs. 3,500/- per cm ³ whichever is higher
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
	8703.32.30	Hearses not more than three years old	225%
	8703.32.40	Hearses more than three years old	225%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :	
	8703.32.52	Of a cylinder capacity not exceeding 1,600cc	200% or Rs. 4,500/- per cm ³ whichever is higher
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	200% or Rs. 5,000/- per cm ³ whichever is higher
	8703.32.59	Other	225% or Rs. 6,000/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	
	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	200% or Rs. 4,500/- per cm ³ whichever is higher
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	200% or Rs. 5,000/- per cm ³ whichever is higher
	8703.32.69	Other :	225% or Rs. 6,000/- per cm ³ whichever is higher

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	250% or Rs. 7,000/- per cm ³ whichever is higher
	8703.32.79	Other	250% or Rs. 7,000/- per cm ³ whichever is higher
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	250% or Rs. 7,000/- per cm ³ whichever is higher
		Other	
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	225% or Rs. 6,000/- per cm ³ whichever is higher
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	250% or Rs. 7,000/- per cm ³ whichever is higher
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	225% or Rs. 6,000/- per cm ³ whichever is higher
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	250% or Rs. 7,000/- per cm ³ whichever is higher
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
	8703.33.30	Hearses not more than three years old	290%
	8703.33.40	Hearses more than three years old	290%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	290% or Rs. 7,000/- per cm ³ whichever is higher
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	290% or Rs. 7,000/- per cm ³ whichever is higher
		Other, not more than three years old	
	8703.33.79	Other	290% or Rs. 7,000/- per cm ³ whichever is higher
	8703.33.80	Other, more than three years old	290% or Rs. 7,000/- per cm ³ whichever is higher
	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.18	Other, not more than three years old	70% or Rs. 1,250/- per cm ³ whichever is higher
	8703.40.19	Other, more than three years old	70% or Rs. 1,250/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.28	Other, not more than three years old	70% or Rs. 1,250/- per cm ³ whichever is higher
	8703.40.29	Other, more than three years old	70% or Rs. 1,250/- per cm ³ whichever is higher
		Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500cc	
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	90% or Rs. 2,000/- per cm ³ whichever is higher
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	90% or Rs. 2,000/- per cm ³ whichever is higher
	8703.40.38	Other, not more than three years old	90% or Rs. 2,000/- per cm ³ whichever is higher
	8703.40.39	Other, more than three years old	90% or Rs. 2,000/- per cm ³ whichever is higher
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.40.48	Other, not more than three years old	125% or Rs. 4,500/- per cm ³ whichever is higher
	8703.40.49	Other, more than three years old	125% or Rs. 4,500/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	90% or Rs. 3,500/- per cm ³ whichever is higher
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	90% or Rs. 3,500/- per cm ³ whichever is higher
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	90% or Rs. 4,000/- per cm ³ whichever is higher

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	90% or Rs. 4,000/- per cm ³ whichever is higher
	8703.40.58	Other, not more than three years old	125% or Rs. 4,500/- per cm ³ whichever is higher
	8703.40.59	Other, more than three years old	125% or Rs. 4,500/- per cm ³ whichever is higher
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2000 cc but not exceeding 3000 cc	
	8703.40.68	Other, not more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
	8703.40.69	Other, more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.40.71	Not more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
	8703.40.72	More than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.40.88	Other, not more than three years old	200% or Rs. 5,500/- per cm ³ whichever is higher
	8703.40.89	Other, more than three years old	200% or Rs. 5,500/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.40.91	Not more than three years old	200% or Rs. 5,500/- per cm ³ whichever is higher
	8703.40.92	More than three years old	200% or Rs. 5,500/- per cm ³ whichever is higher
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.50.18	Other, not more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
	8703.50.19	Other, more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.50.28	Other, not more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
	8703.50.29	Other, more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500cc	
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
	8703.50.38	Other, not more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
	8703.50.39	Other, more than three years old	90% or Rs. 3,000/- per cm ³ whichever is higher
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.50.48	Other, not more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
	8703.50.49	Other, more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	
	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	90% or Rs. 4,000/- per cm ³ whichever is higher
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	90% or Rs. 4,000/- per cm ³ whichever is higher
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	90% or Rs. 4,500/- per cm ³ whichever is higher
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	90% or Rs. 4,500/- per cm ³ whichever is higher
	8703.50.58	Other, not more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.50.59	Other, more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.50.68	Other, not more than three years old	200% or Rs. 5,000/- per cm ³ whichever is higher
	8703.50.69	Other, more than three years old	200% or Rs. 5,000/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:	
	8703.50.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	200% or Rs. 5,000/- per cm ³ whichever is higher
	8703.50.78	Other, not more than three years old	200% or Rs. 5,000/- per cm ³ whichever is higher
	8703.50.79	Other, more than three years old	200% or Rs. 5,000/- per cm ³ whichever is higher
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.50.88	Other, not more than three years old	200% or Rs. 6,000/- per cm ³ whichever is higher
	8703.50.89	Other, more than three years old	200% or Rs. 6,000/- per cm ³ whichever is higher
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:	
	8703.50.98	Other, not more than three years old	200% or Rs. 6,000/- per cm ³ whichever is higher
	8703.50.99	Other, more than three years old	200% or Rs. 6,000/- per cm ³ whichever is higher
	8703.80	Other vehicles, with only electric motor for propulsion	

SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels :	
	8703.80.21	Not more than three years old	2.5%
	8703.80.22	More than three years old	2.5%
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
	8703.80.31	Capacity of motors not exceeding 50kW	30% or Rs. 15,000/- per kW whichever is higher
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	40% or Rs. 25,000/- per kW whichever is higher
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	50% or Rs. 40,000/- per kW whichever is higher
	8703.80.34	Capacity of motors exceeding 200kW	50% or Rs. 55,000/- per kW whichever is higher
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid), more than three years old	
	8703.80.41	Capacity of motors not exceeding 50kW	30% or Rs. 15,000/- per kW whichever is higher
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	40% or Rs. 25,000/- per kW whichever is higher
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	50% or Rs. 40,000/- per kW whichever is higher
	8703.80.44	Capacity of motors exceeding 200kW	50% or Rs. 55,000/- per kW whichever is higher
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old	
	8703.80.51	Capacity of motors not exceeding 50kW	30% or Rs. 15,000/- per kW whichever is higher
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	40% or Rs. 25,000/- per kW whichever is higher
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	50% or Rs. 40,000/- per kW whichever is higher

SCHEDULE I (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.80.54	Capacity of motors exceeding 200kW	50% or Rs. 55,000/- per kW whichever is higher
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
	8703.80.61	Capacity of motors not exceeding 50kW	30% or Rs. 15,000/- per kW whichever is higher
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	40% or Rs. 25,000/- per kW whichever is higher
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	50% or Rs. 40,000/- per kW whichever is higher
	8703.80.64	Capacity of motors exceeding 200kW	50% or Rs. 55,000/- per kW whichever is higher
		Other:	
	8703.80.71	Not more than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
	8703.80.72	More than three years old	150% or Rs. 5,000/- per cm ³ whichever is higher
	8703.90	Other:	
		Not more than three years old	
	8703.90.11	With wankel rotary engine	2.5%
	8703.90.19	Other	2.5%
		More than three years old	
	8703.90.21	With wankel rotary engine	2.5%
	8703.90.29	Other	2.5%

Note :

The following technology used in schedule should be read as follows :

cm³ - cubic centimeter of the capacity of the engine

kW - kilowatt of the motor power of the engine