# ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ ගැසට් පතුය

## The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 1751/28 - 2012 මාර්තු 30 වැනි සිකුරාදා - 2012.03.30 No. 1751/28 - FRIDAY, MARCH 30, 2012

(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, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that:-

The Excise duty on every article specified in the Column II and III of the schedule hereto, correspoding to the every article specified under the following H S Headings mentioned in the Column I of the schedule of the *Extraordinay Gazette* Notification No. 1733/1 dated 21.11.2011 issued under the section 3 of this Act, shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule hereto, with effect from 31.03.2012.

Mahinda Rajapaksha, Minister of Finance and Planning

Ministry of Finance and Planning, Colombo 01 30th March, 2012.

H S Hdg.	HS code II	Description III	Excise Duty IV
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 5,500 per kg net weight
	2402.20	Cigarettes containing tobacco:	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 4,037/= per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.8,112/= per 1000 cigarettes

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2A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 PART I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

HSHdg. I	H S code II	Description III	Excise DutyIn IV
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 10,953/= per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 13,815/= per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 17,100/= per 1000 cigarettes
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	
	8702.10.12	Modified Vehicles of heading 87.03, not more than one year old	173%
	8702.10.13	Modified Vehicles of heading 87.03, more than one year old	173%
	8702.10.19	Other	114%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	
	8702.10.21	Modified Vehicles of heading 87.03	173%
	8702.10.29	Other	114%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old	
	8702.10.32	Modified Vehicles of heading 87.03, not more than one year old	173%
	8702.10.33	Modified Vehicles of heading 87.03, more than one year old	173%
	8702.10.39	Other	41%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old	

#### I කොටස : (I) ඡෙදය - ශීු ලංකා පුජාතාන්තිුක සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

H S Hdg. I	H S code II	Description III	Excise DutyIn IV
	8702.10.41	Modified Vehicles of heading 87.03	173%
	8702.10.49	Other	41%
		Other, not more than five years old	
	8702.10.52	Modified Vehicles of heading 87.03, not more than one year old	173%
	8702.10.53	Modified Vehicles of heading 87.03, more than one year old	173%
		Other, more than five years old	
	8702.10.61	Modified Vehicles of heading 87.03	173%
	8702.10.69	Other	41%
	8702.90	Other	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	
	8702.90.12	Modified Vehicles of heading 87.03, not more than one year old	143%
	8702.90.13	Modified Vehicles of heading 87.03, more than one year old	143%
	8702.90.19	Other	85%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	
	8702.90.21	Modified Vehicles of heading 87.03	143%
	8702.90.29	Other	85%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old	
	8702.90.32	Modified Vehicles of heading 87.03, not more than one year old	143%
	8702.90.33	Modified Vehicles of heading 87.03, more than one year old	143%

4A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 PART I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

HSHdg. I	H S code II	Description III	Excise DutyIn IV
	8702.90.39	Other	41%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old	
	8702.90.41	Modified Vehicles of heading 87.03	143%
	8702.90.49	Other	41%
		Other, not more than five years old	
	8702.90.52	Modified Vehicles of heading 87.03, not more than one year old	143%
	8702.90.53	Modified Vehicles of heading 87.03, more than one year old	143%
		Other, more than five years old	
	8702.90.61	Modified Vehicles of heading 87.03	143%
	8702.90.69	Other	41%
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.	
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
	8703.10.10	Not more than one year old	40%
	8703.10.20	More than one year old	40%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc:	
	8703.21.30	Hearses not more than one year old	85%
	8703.21.40	Hearses more than one year old	85%
		Auto-trishaws	
	8703.21.51	With two-stroke petrol engine	40%
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than one year old	40%

#### I කොටස : (I) ඡෙදය - ශීු ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

H S Hdg. I	H S code II	Description III	Excise DutyIn IV
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than one year old	40%
	8703.21.54	Other, not more than one year old	40%
	8703.21.55	Other, more than one year old	40%
		Motor cars including station wagons and racing cars, not more than one year old	
	8703.21.61	Hybrid electric vehicles	14%
	8703.21.69	Other	85%
		Motor cars including station wagons and racing cars, more than one year old	
	8703.21.71	Hybrid electric vehicles	14%
	8703.21.79	Other:	85%
		Other:	
	8703.21.91	Hybrid electric vehicles, not more than one years old	14%
	8703.21.92	Other, not more one year old	85%
	8703.21.93	More than one year old	85%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.30	Hearses not more than one years old	85%
	8703.22.40	Hearses more than one years old	85%
		Motor cars including station wagons and racing cars, not more than one year old	
	8703.22.51	Hybrid electric vehicles	14%
	8703.22.59	Other	85%
		Motor cars including station wagons and racing cars, more than one year old	
	8703.22.61	Hybrid electric vehicles	14%
	8703.22.69	Other:	85%
		Other, not more than one year old	

HSHdg. I	H S code II	Description III	Excise DutyIn IV
	8703.22.71	Hybrid electric vehicles	14%
	8703.22.79	Other	85%
		Other, more than one year old	
	8703.22.81	Hybrid electric vehicles	14%
	8703.22.89	Other	85%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	8703.23.30	Hearses not more than one year old	85%
	8703.23.40	Hearses more than one year old	85%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than one year old:	
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	14%
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	85%
	8703.23.53	Other Hybrid electric vehicles	14%
	8703.23.59	Other	85%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than one year old	
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	14%
	8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	85%
	8703.23.63	Other Hybrid electric vehicles	14%
	8703.23.69	Other	85%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than one year old	
	8703.23.71	Hybrid electric vehicles	40%
	8703.23.79	Other	114%

HSHdg. I	H S code II	Description III	Excise Duty IV
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than one year old	
	8703.23.81	Hybrid electric vehicles	40%
	8703.23.89	Other	114%
		Other	
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than one year old	14%
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than one year old	85%
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, more than one year old	14%
	8703.23.94	Other, of a cylinder capacity exceeding 2,000 cc, more than one year old	85%
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than one year old	40%
	8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than one year old	114%
	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than one year old	40%
	8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than one year old	114%
	8703.24	Of a cylinder capacity exceeding 3,000 cc:	
	8703.24.30	Hearses not more than one year old	129%
	8703.24.40	Hearses more than one year old	129%
		Motor cars including station wagons and racing cars not more than one year old	
	8703.24.51	Hybrid electric vehicles	57%
	8703.24.59	Other	129%
		Motor cars including station wagons and racing cars, more than one year old	
	8703.24.61	Hybrid electric vehicles	57%

Motor cars including station wagons and racing cars

of a cylinder capacity not exceeding 2,000 cc,

not more than one year old:

H S Hdg. I	HS code II	Description III	Excise DutyIn IV
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc	114%
	8703.32.59	Other:	129%
	8703.32.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than one year old	129%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than one year 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 800kg.	143%
	8703.32.79	Other	143%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than one year old	143%
		Other:	
	8703.32.91	Of a cylinder capacity not exceeding 2,000 cc, not more than one year old	129%
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, more than one year old	129%
	8703.32.94	Other, of a cylinder capacity exceeding 2,000 cc, not more than one year old	143%
	8703.32.95	Of a cylinder capacity exceeding 2,000 cc, more than one year old	143%
	8703.33	Of a cylinder capacity exceeding 2,500 cc:	
	8703.33.30	Hearses not more than one year old	173%
	8703.33.40	Hearses more than one year old	173%
	8703.33.50	Motor cars including station wagons and racing cars, not more than one year old	173%
	8703.33.60	Motor cars including station wagons and racing cars, more than one year old	173%

10A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

HSHdg. I	H S code II	Description III	Excise Duty IV
		Other, not more than one year old	
	8703.33.79	Other	173%
	8703.33.80	Other, more than one year old	173%
	8703.90	Other:	
	8703.90.60	Other, more than one year old	85%
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	8704.21	g.v.w. not exceeding 5 tonnes :	
	8704.21.30	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than three and half years old	Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1,500 kg or more	
	8704.21.52	More than three and half years old	Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1,500 kg	
	8704.21.62	More than three and half years old	Rs. 109,000 per unit
		Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.21.71	Not more than three and half years old	12%
	8704.21.72	More than three and half years old	12% or Rs. 109,000 per unit
		Other vehicles of g.v.w. less than 1,500 kg:	
	8704.21.81	not more than three and half years old	56%

### I කොටස : (I) ඡෙදය - ශීූ ලංකා පුජාතාන්තුික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

H S Hdg. I	H S code II	Description III	Excise Duty IV
	8704.21.82	more than three and half years old	56%
		Other	
	8704.21.91	not more than three and half years old	56%
	8704.21.92	more than three and half years old	56%
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	8704.22.20	More than five years old	Rs. 109,000 per unit
	8704.23	g.v.w. exceeding 20 tonnes :	
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	Rs. 109,000 per unit
	8704.23.40	Other, more than five years old	Rs. 109,000 per unit
		Other, with spark-ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
	8704.31.30	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.42, more than five years old	Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1,500 kg or more	
	8704.31.42	More than three and half years old	Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1,500 kg	
	8704.31.52	More than three and half years old	Rs. 109,000 per unit
		Other vehicles with separate bodies for cabin and cargo area, and cargo carrying capacity of 800 kg or more but excluding those vehicles with a engine compartment totaly protruding to the front of the vehicle from the driving cab:	

12A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2012.03.30 PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 30.03.2012

H S Hdg. I	H S code II	Description III	Excise Duty IV
	8704.31.61	Not more than three and half years old	12%
	8704.31.62	More than three and half years old	12% or Rs. 109,000 per unit
		Other vehicles of g.v.w. less than 1,500 kg	
	8704.31.71	Not more than three and half years old	56%
	8704.31.72	More than three and half years old	56%
		Other	
	8704.31.91	Not more than three and half years old	56%
	8704.31.92	More than three and half years old	56%
	8704.32	g.v.w. exceeding 5 tonnes :	
	8704.32.20	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs. 109,000 per unit
	8704.32.40	Other, more than five years old	Rs. 109,000 per unit
	8704.90	Other:	
	8704.90.30	Other electric, not more than five years old	12%
	8704.90.40	Other electric, more than five years old	12% or Rs. 109,000 per unit
	8704.90.50	Other, not more than five years old	32%
	8704.90.60	Other, more than five years old	32% or Rs. 218,500 per unit
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc;	
	8711.10.10	Not more than three years old	51%
	8711.10.20	More than three years old	51%
	8711.20	With reciprocating internal combustion pistion engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc. not more than three years old	51%

H S Hdg.	HS code II	Description III	Excise Duty IV
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc more than three years old	51%
	8711.20.30	Other, not more than three years old	51%
	8711.20.40	Other, more than three years old	51%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc;	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc not more than three years old	51%
	8711.30.90	Other	51%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	51%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	51%
	8711.90	Other:	
	8711.90.90	Other	51%

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