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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1341/28 - 2004 මැයි 20 වැනි බ්‍රහස්පතින්දා - 2004.05.20

No. 1341/28 - THURSDAY, MAY 20, 2004

(Published by Authority)

PART I : SECTION (I) — GENERAL

“Excise Ordinance” Notices

EXCISE ORDINANCE

Excise Notification No. 869

BY virtue of the powers vested in me by Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Sarath Amunugama, Minister of Finance, do by this Order direct that, with effect from 19th May, 2004.

- (1) There shall be levied on Liquor (other than toddy or any liquor made from any cereal) containing more than 4 per cent by volume, of alcohol manufactured by processes other than distillation from natural products of the Palm Tree or any other plant, manufactured in Sri Lanka, a duty at the rate of Rupees One Hundred and Ninety (Rs. 190) on every proof litre, provided that such duty shall not be levied or recovered on any quantity of the aforesaid liquors which is exported out of the Island; and
- (2) The Excise Notification No. 847 published in *Gazette Extraordinary* No. 1228/12 of 22.03.2002 is hereby rescinded.

Dr. SARATH AMUNUGAMA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
19th May, 2004.
05-290/1

EXCISE ORDINANCE

Excise Notification No. 870

DUTY ON MOLASSES, PALMYRAH, COCONUT AND PROCESS ARRACK

BY virtue of the powers vested in me by Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Sarath Amunugama, Minister of Finance, do by this Order direct that, with effect from 19th May, 2004.

- (1) There shall be levied on Molasses, Palmyrah, Coconut and Process Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka, a duty at the rate of Rupees Three Hundred and Fifty-one (Rs. 351) per proof litre on Molasses, Palmyrah, Coconut and Process Arrack provided that such duty shall not be levied or recovered on any quantity of the aforesaid Arrack which is exported out of the Island.
- (2) The Excise Notification No. 856 published in *Gazette Extraordinary* No. 1305/1 of 08.09.2003 is hereby rescinded.

Dr. SARATH AMUNUGAMA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
19th May, 2004.
05-290/2

EXCISE ORDINANCE

Excise Notification No. 871

EXCISE DUTY ON COUNTRY MADE FOREIGN SPIRITS MANUFACTURED IN SRI LANKA

BY virtue of the powers vested in me by Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Sarath Amunugama, Minister of Finance, do by this Order direct that, with effect from 19th May, 2004.

- (1) There shall be levied on Country made " Foreign " spirits manufactured in Sri Lanka, a duty at the rate of Rupees Four Hundred and Seventy (Rs. 470) on every proof litre, provided that such duty shall not be levied or recovered on any quantity of the aforesaid " Foreign " spirits which is exported out of the Island; and
- (2) The Excise Notification No. 857 published in *Gazette Extraordinary* No. 1305/1 of 08.09.2003 is hereby rescinded.

Dr. SARATH AMUNUGAMA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
19th May, 2004.
05-290/3

EXCISE ORDINANCE

Excise Notification No. 872

BY virtue of the powers vested in me by Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), I, Sarath Amunugama, Minister of Finance, do by this order direct that with effect from 19th May, 2004—

- (a) There shall be imposed on Malt Liquor of less than Five per centum (5%) of absolute strength as indicated in the label, manufactured in and issued from any licensed brewery established in Sri Lanka, a duty rate of Rupees Twenty-two and Fifty cents (Rs. 22.50) only on every litre so issued ;
- (b) There shall be imposed on Malt Liquor of Five per centum (5%) and above of absolute strength as indicated in the label, manufactured in and issued from any licensed brewery established in Sri Lanka, a duty rate of Rupees Thirty-eight and Fifty cents (Rs. 38.50) only on every litre so issued ;
- (c) The aforesaid duty shall not be levied or recovered on any quantity of such liquor which is issued from such brewery for the use of any Diplomatic Mission in Sri Lanka or any foreign country, if payment for such quantity of liquor is made from the foreign account of such Diplomatic Mission ; and
- (d) The Excise Notification No. 860 published in *Gazette Extraordinary* No. 1315/8 of 19th November, 2003 is hereby rescinded.

Dr. SARATH AMUNUGAMA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
19th May, 2004.
05-290/4

THE EXCISE ORDINANCE

Excise Notification No. 873

BY virtue of the powers vested in me by Section 25 read with Section 32 of the Excise Ordinance (Chapter 52), I, Sarath Amunugama, Minister of Finance, do by this notification declare that the guidelines and conditions, published in the Excise Notification 859 appearing in *Gazette Extraordinary* No. 1307/3 of 22nd September, 2003 are hereby amended as follows :—

- (i) by the deletion of the words in Sub-paragraph (d) of Paragraph 1 of Schedule I in its entirety and the substitution in its place of the following :—

“ A licence will be issued for a period of three consecutive financial years except in the case of licences issued to Tourist Board approved Restaurants / Tourist Board approved Hotels, where the validity of such licences will be for one year only. In the case of fresh licence is issued during a financial year, such licences will be issued for the remaining period of that year and for two further consecutive financial years except in the case of licences issued to Tourist Board approved Restaurants / Tourist Board approved Hotels, where such licences will be issued for the remaining period of that year only ”.

- (ii) by the insertion immediately after Sub-paragraph (i) (d) of Paragraph 2 of Schedule I the following new paragraph :—

“ A report from the Officer-in-Charge of the Police Station where the licensed premises is situated that the applicant is not convicted of any offence under the Penal Code or the Excise Ordinance, during the preceding five (05) years and a Report from the Divisional Secretary where the licensed premises is situated that the applicant is a fit and proper person to hold the said licence and that there is no objection from the public to the issue of the licence. These requirements will not be applicable to licences for the sale of Beer, Ale, Stout and Wines of strength not exceeding 13% V/V of Alcohol and retail liquor licences issued to Super Markets / Grocery Stores and like enterprises where the annual turnover of the applicant company / business or the parent company / business of the applicant exceeds Rs. 72 million per year. These requirements will also not apply to Tourist Board approved Restaurants or Hotels”.

- (iii) by the deletion of the letter “ (d) ”, in Sub-paragraph (ii) (i) of Paragraph 2 of Schedule I ;

- (iv) by the deletion of Paragraph 11 of Schedule 1 ;

- (v) by the insertion immediately after the cage of Schedule 11 (eleven) in Part I of the “ Application Form ” under “ Additional Details (in Schedules) and Attachments ” of the following :—

Schedule 16	“ A report from the Officer-in-Charge of the Police Station where the licensed premises is situated that the applicant is not convicted of any offence under the Penal Code or the Excise Ordinance, during the preceding five (05) years and a Report from the Divisional Secretary where the licensed premises is situated that the applicant is a fit and proper person to hold the said licence and that there is no objection from the public to the issue of the licence. These requirements will not be applicable to licences for the sale of Beer, Ale, Stout and Wines of strength not exceeding 13% V/V of Alcohol and retail liquor licences issued to Super Markets / Grocery Stores and like enterprises where the annual turnover of the applicant company / business or the parent company/ business of the applicant exceeds Rs. 72 million per year. These requirements will also not apply to Tourist Board approved Restaurants or Hotels”.
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Dr. SARATH AMUNUGAMA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
19th May, 2004.

05-290/5

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, Sarath Amunugama, Minister of Finance, do by this Order declare that with effect from 19th May, 2004, Excise Duty on every Article specified in Column III of the Schedule hereto shall be payable at the rate specified in the Corresponding entry in Column IV of that Schedule. Orders made under Section 3 of the Act and published in *Gazette* No. 1228/14 of 22 March 2002, *Gazette* No. 1283/15 of 09th April 2003, *Gazette* No. 1299/12 of 31 July 2003, and *Gazette* No. 1303/7 of 25th August 2003 are hereby rescinded.

Dr. SARATH AMUNUGAMA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
19th May, 2004.

SCHEDULE

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Rate of Excise Duty</i>
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices given under H.S. Heading 20.09 of the Customs Tariff Guide	
	2202.10	Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured	Rs. 5.50 per litre
	2202.90	Other	Rs. 5.50 per litre
24.02	2402.20.02	Cigarettes each not exceeding 60 mm. in length	Rs. 1,640 per 1,000 Cigarettes
	2402.20.03	Cigarettes each exceeding 60 mm. but not exceeding 67 mm. in length	Rs. 3,137 per 1,000 Cigarettes
	2402.20.04	Cigarettes each exceeding 67 mm. but not exceeding 72 mm. in length	Rs. 4,785 per 1,000 Cigarettes
	2402.20.05	Cigarettes each exceeding 72 mm. but not exceeding 84 mm. in length	Rs. 5,600 per 1,000 Cigarettes
	2402.20.09	Cigarettes each exceeding 84 mm. in length	Rs. 5,800 per 1,000 Cigarettes
24.03		Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco ; tobacco extracts and essences	
	2403.10.01	Pipe tobacco	Rs. 250 per kg.
	2403.91.01	Pipe tobacco	Rs. 250 per kg.
	2403.99.01	Pipe tobacco	Rs. 250 per kg.

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Rate of Excise Duty</i>
27.10	2710.11.02	Petrol	Rs. 20.00 per litre
	2710.19.01	Kerosene	Rs. 1.25 per litre
	2710.19.04	Diesel/Gas Oil	Rs. 2.50 per litre
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :	
	8408.20	Engines of a kind used for the propulsion of vehicles described under Chapter 87 of Customs Tariff Guide	
	8408.20.08	Other, not exceeding three years of age	65%
	8408.20.09	Other, exceeding three years of age	65%
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) :	
	8702.10.01	Ten seated passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles not more than three years old	48%
	8702.10.02	Ten seated passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles more than three years old	48%
	8702.10.03	Other with a normal seating capacity of not more than fifteen including the driver not more than five years old	48%
	8702.10.04	Other with a normal seating capacity of not more than fifteen including the driver more than five years old	48%
	8702.90	Other	
	8702.90.01	Ten seated passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles not more than three years old	25%
	8702.90.02	Ten seated passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles more than three years old	25%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than the items described under HS Heading 8702 of Customs Guide), including station wagons and racing cars	
	8703.10	Vehicles specially designed for travelling on snow ; golf cars and similar vehicles :	
	8703.10.01	Not more than three and half (3 1/2) years old	25%
	8703.10.02	More than three and half (3 1/2) years old	25%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc	
	8703.21.05	Other specialised transport vehicles not more than three and half (3 1/2) years old	25%

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 20.05.2004

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Rate of Excise Duty</i>
	8703.21.06	Other specialised transport vehicles more than three and half (3 1/2) years old	25%
	8703.21.07	Auto trishaws not more than three and half (3 1/2) year old	04%
	8703.21.08	Auto trishaws more than three and half (3 1/2) years old	04%
	8703.21.12	Other not more than three and half (3 1/2) year old	25%
	8703.21.13	Other more than three and half (3 1/2) years old	25%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	
	8703.22.07	Other not more than three and half (3 1/2) years old	25%
	8703.22.08	Other more than three and half (3 1/2) years old	25%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	
	8703.23.07	Other of a cylinder capacity not exceeding 2,000 cc, not more than three and half (3 1/2) years old	25%
	8703.23.08	Other of a cylinder capacity not exceeding 2,000 cc, more than three and half (3 1/2) years old	25%
	8703.23.10	Other not more than three and half (3 1/2) years old	25%
	8703.23.11	Other more than three and half (3 1/2) years old	25%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.07	Other not more than three and half (3 1/2) years old	25%
	8703.24.08	Other more than three and half (3 1/2) years old	25%
		Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc	
	8703.31.05	Auto trishaws not more than three and half (3 1/2) years old	14%
	8703.31.06	Auto trishaws more than three and half (3 1/2) years old	14%
	8703.31.07	Motor cars including station wagons and racing cars not more than three and half (3 1/2) years old	65%
	8703.31.08	Motor cars including station wagons and racing cars more than three and half (3 1/2) years old	65%
	8703.31.10	Van-type vehicles not more than five years old	48%
	8703.31.11	Van-type vehicles more than five years old	48%
	8703.31.12	Other not more than three and half (3 1/2) years old	25%
	8703.31.13	Other more than three and half (3 1/2) years old	25%
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	
	8703.32.05	Van-type vehicles not more than five years old	48%
	8703.32.06	Van-type vehicles more than five years old	48%
	8703.32.07	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc not more than three and half (3 1/2) years old	65%
	8703.32.08	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc more than three and half (3 1/2) years old	65%
	8703.32.10	Other of a cylinder capacity not exceeding 2,000 cc not more than three and half (3 1/2) year old	25%
	8703.32.11	Other of a cylinder capacity not exceeding 2,000 cc more than three and half (3 1/2) years old	25%
	8703.32.12	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc not more than three and half (3 1/2) years old	65%

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Rate of Excise Duty</i>
	8703.32.13	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc more than three and half (3 1/2) years old	65%
	8703.32.14	Other not more than three and half (3 1/2) years old	25%
	8703.32.15	Other more than three and half (3 1/2) years old	25%
	8703.33	Of a cylinder capacity exceeding 2,500 cc	
	8703.33.05	Motor cars including station wagons and racing cars not more than three and half (3 1/2) years old	65%
	8703.33.06	Motor cars including station wagons and racing cars more than three and half (3 1/2) years old	65%
	8703.33.07	Van-type vehicles not more than five years old	48%
	8703.33.08	Van-type vehicles more than five years old	48%
	8703.33.10	Other not more than three and half (3 1/2) years old	25%
	8703.33.11	Other more than three and half (3 1/2) years old	25%
	8703.90	Other	
	8703.90.01	Electric, not more than three and half (3 1/2) years old	15%
	8703.90.02	Electric, more than three and half (3 1/2) years old	15%
	8703.90.03	Other not more than three and half (3 1/2) years old	25%
	8703.90.04	Other more than three and half (3 1/2) years old	25%
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 five (05) tonnes :	
	8704.21.01	Jeep type vans of a g.v.w. not exceeding 3,000 kg not more than five years old	25%
	8704.21.02	Jeep type vans of a g.v.w. not exceeding 3,000 kg more than five years old	25%
	8704.21.05	Tippers (dump trucks) and other bowsters of a g.v.w. not exceeding 1,750 kg not more than five years old	48%
	8704.21.06	Tippers (dump trucks) and other bowsters of a g.v.w. not exceeding 1,750 kg more than five years old	48%
	8704.21.12	Other not more than five years old	48%
	8704.21.13	Other more than five years old	48%
		Other with spark-ignition internal combustion piston engines	
	8704.31	g.v.w. not exceeding five (05) tonnes	
	8704.31.01	Jeep type vans of a g.v.w. not exceeding 3,000 kg not more than three years old	25%
	8704.31.02	Jeep type vans of a g.v.w. not exceeding 3,000 kg more than three years old	25%
	8704.31.10	Other, not more than five year old	04%
	8704.31.11	Other, more than five years old	04%
87.11		Motor cycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side cars	
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	
	8711.20.05	Exceeding 125 cc but not exceeding 200 cc not more than three years old	05%

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 20.05.2004

<i>I</i> <i>H.S.</i> <i>Heading</i>	<i>II</i> <i>H.S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Rate of Excise Duty</i>
	8711.20.06	Exceeding 125 cc but not exceeding 200 cc more than three years old	05%
	8711.20.07	Other not more than three years old	15%
	8711.20.08	Other more than three years old	15%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
	8711.30.01	Exceeding 250 cc but not exceeding 350 cc not more than three years old	15%
	8711.30.02	Exceeding 250 cc but not exceeding 350 cc more than three years old	15%
	8711.30.09	Other	15%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	15%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	15%
	8711.90	Other	
	8711.90.09	Other	15%

05-290/6