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**The Gazette of the Democratic Socialist Republic of Sri Lanka**  
**EXTRAORDINARY**

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අංක 1360/18 – 2004 ඔක්තෝබර් 01 වැනි සිකුරාදා – 2004.10.01  
No. 1360/18 – FRIDAY, OCTOBER 01, 2004

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(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, Sarath Amunugama, Minister of Finance and Planning, do by this Order specify that with effect from 01st October, 2004, the rate of excise duty payable on all locally manufactured motor vehicles falling within the H.S. Heading H.S. Code specified in Column I and Column II respectively of the Schedule hereto, in so far as such Heading and Code can be related to locally manufactured vehicles, shall be as specified in the corresponding entry in Column III of that Schedule, subject to the following conditions : –

- (a) over fifty percent of the cost of production of the Motor Vehicles shall be on locally manufactured components as recommended by the Minister in charge of the subject of industries, verified by a certificate issued by such Minister that effect ; and
- (b) the payment of excise duty on locally manufactured motor vehicles at the rate specified by this Order, is granted to each such manufacturer only for a period of two years from the date of commencement of the production of such vehicles.

the excise duty rates imposed by Order published in *Gazette* No. 1341/28 of 20th May, 2004, shall not apply in respect of locally manufactured vehicles during the period referred to in paragraph (b) of this Order.

Dr. SARATH AMUNUGAMA,  
Minister of Finance and Planning.

The Ministry of Finance and Planning,  
Colombo 01,  
30th September, 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>Rate of Excise Duty</i>
87.02	8702.10	
	8702.10.01	12%
	8702.10.03	12%
	8702.90	
	8702.90.01	6.25%
87.03	8703.10	
	8703.10.01	6.25%
	8703.21	
	8703.21.05	6.25%
	8703.21.07	01%
	8703.21.12	6.25%
	8703.22	
	8703.22.07	6.25%
	8703.23	
	8703.23.07	6.25%
	8703.23.10	6.25%
	8703.24	
	8703.24.07	6.25%
	8703.31	
	8703.31.05	3.50%
	8703.31.07	16.25%
	8703.31.10	12%
	8703.31.12	6.25%
	8703.32	
	8703.32.05	12%
	8703.32.07	16.25%
	8703.32.10	6.25%
	8703.32.12	16.25%
	8703.32.14	6.25%
	8703.33	
	8703.33.05	16.25%
	8703.33.07	12%
	8703.33.10	6.25%
	8703.90	
	8703.90.01	3.75%
	8703.90.03	6.25%
87.04	8704.21	
	8704.21.01	6.25%

<i>I</i>	<i>II</i>	<i>III</i>
<i>H.S.</i>	<i>H.S.</i>	<i>Rate of Excise Duty</i>
<i>Heading</i>	<i>Code</i>	
	8704.21.05	12%
	8704.21.12	12%
	8704.31	
	8704.31.01	6.25%
	8704.31.10	01%
87.11		
	8711.20	
	8711.20.05	1.25%
	8711.20.07	3.75%
	8711.30	
	8711.30.01	3.75%
	8711..30.09	3.75%
	87.11.40	3.75%
	8711.50	3.75%
	8711.90	
	8711.90.09	3.75%

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