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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1403/38 - 2005 ජූලි 29 වැනි සිකුරාදා - 2005.07.29

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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 Duty (Special Provisions) Act, No. 13 of 1989, I Sarath Amunugama, Minister of Finance and Planning, do by this Order declare that with effect from 04th August, 2005, Excise Duty on every Article specified in Coloumn III of the Schedule hereto shall be payable at the rate specified in the Corresponding entry in Column IV of that Schedule.

Order made under Section 3 of the Act and published in *Gazette* No. 1,367/20 of 18th November, 2004 and No. 1,387/25 of 08th Aprill, 2005 are hereby rescinded.

Dr. SARATH AMUNUGAMA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01.

29th July, 2005.

#### 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. Headings 20.09 of Customs Tariff Guide	
	2202.10	Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured	Rs. 6.00 per litre
	2202.90	other	Rs. 6.00 per litre
24.02	2402.20.02	Cigarettes each not exceeding 60 mm. in length	Rs. 1,932 per 1,000 Cigarettes

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 29.07.2005

<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>
	2402.20.03	Cigarettes each exceeding 60 mm. but not exceeding 67 mm. in length	Rs. 3,430 per 1,000 Cigarettes
	2402.20.04	Cigarettes each exceeding 67 mm. but not exceeding 72 mm. in length	Rs. 5,380 per 1,000 Cigarettes
	2402.20.05	Cigarettes each exceeding 72 mm. but not exceeding 84 mm. in length	Rs. 6,197 per 1,000 Cigarettes
	2402.20.09	Cigarettes each exceeding 84 mm. in length	Rs. 6,460 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.
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	95%
	8408.20.09	Other, exceeding three years of age	95%
84.15		Air Conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
	8415.10	Window or wall types, self-contained or "split system" ;	
	8415.10.06	Other used/reconditioned	10%
	8415.10.09	Other	10%
	8415.20	Of a kind used for persons, in motor vehicles	
	8415.20.01	Used/reconditioned	10%
	8415.20.09	Other	10%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment electric or other, heat pumps other than air conditioning machines of heading 84.15	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors :	
	8418.10.01	Used/reconditioned	10%
	8418.10.09	Other	10%
		Refrigerators, household type :	
	8418.21	Compression type :	
	8418.21.01	Used/reconditioned	10%
	8418.21.09	Other	10%
	8418.22	Absorption-type, electrical :	
	8418.22.01	Used /reconditioned	10%

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	8418.22.09	Other	10%
	8418.29	Other	
	8418.29.01	Used/reconditioned	10%
	8418.29.09	Other	10%
	8418.30	Freezers of the chest type, not exceeding 800 L capacity	
	8418.30.01	Not exceeding 566L used/reconditioned	10%
	8418.30.02	Other, not exceeding 566L	10%
	8418.40	Freezers of the upright type, not exceeding 900 L capacity	
	8418.40.01	Not exceeding 566L used/reconditioned	10%
	8418.40.02	Other, not exceeding 566L	10%
		Parts :	
	8418.91	Furniture designed to receive refrigerating or freezing equipment ;	
	8418.91.01	Cabinets for refrigerators	10%
	8418.91.02	Other Cabinets	10%
84.22		Dish washing machines ; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags and other containers ; machinery for capsuling bottles, jars, tubes and similar containers, other packing or wrapping machinery (including heat-shrink wrapping machinery) ; machinery for aerating beverages.	
	8422.11	Dis Washing Machines; Of the household type	10%
84.50		Household or laundry-type washing machines, including machines which both wash and dry Machines, each of a dry linen capacity not exceeding 10 kg	
	8450.11	Fully-automatic machine :	
	8450.11.01	Completely knocked-down	10%
	8450.11.09	Other	10%
	8450.12	Other machines with built-in centrifugal drier :	
	8450.12.01	Completely knocked-down	10%
	8450.12.09	Other	10%
	8450.19	Other	
	8450.19.01	Completely knocked-down	10%
	8450.19.09	Other	10%
85.09		Electro-machanical domestic appliances, with self-contained electric motor	
	8509.10	Vacuum cleaners, including dry and wet vacuum cleaners	10%
	8509.20	Floor polishers	10%
	8509.30	Kitchen waste disposers	10%
	8509.40	Food grinders and mixers, fruit or vegetable juice extractors	10%
	8509.80	Other appliances	10%
	8509.90	Parts	10%

<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>
85.16		Electric instantaneous or storage water heaters and immersion heaters ; electric space heating apparatus and soil heating apparatus ; electro-thermic hair-dressing apparatus (for example, hair dryers, hair-curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45 Electro-thermic hair-dressing or hand-drying apparatus :	
	8516.31	Hair dryers	10%
	8516.32	Other hair-dressing apparatus	10%
	8516.33	Hand-drying apparatus	10%
	8516.50	Microwave Ovens	10%
	8516.60	Other ovens : cookers ; cooking plates, boiling rings, grillers and roasters	10%
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner	
	8521.10	Magnetic tape-type	10%
	8521.90	Other	10%
85.25		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus ; television cameras ; still image video cameras and other video camera recorders ; digital cameras	
	8525.20	Transmission apparatus incorporating reception apparatus	
	8525.20.01	Cellular Mobile Telephones	10%
	8525.20.09	Other	10%
	8525.30	Television Cameras	10%
	8525.40	Still image video cameras and other video cameras recorders ; digital cameras	10%
85.27		Reception apparatus for radio-telephony, radio telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock, Radio-broadcast receivers capable of operating without an external sources of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy :	
	8527.12	Pocket-size radio cassette-players	
	8527.12.01	Completely knocked-down	10%
	8527.12.09	Other	10%
	8527.13	Other apparatus combined with sound recording or reproducing apparatus :	
	8527.13.01	Completely knocked-down	10%
	8527.13.09	Other	10%
	8527.19	Other	
	8527.19.01	Completely knocked-down	10%
	8527.19.09	Other	10%

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		Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	
	8527.31	Combined with sound recording or reproducing apparatus	10%
	8527.32	Not combined with sound recording or reproducing apparatus but combined with a clock	10%
85.28		Reception apparatus for television, whether or not incorporating radio-broadcasting receivers or sound or video recording or reproducing apparatus ; video monitor and video projectors.	
		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
	8528.12	Colour	
	8528.12.01	Completely knocked--down with or without cathode ray tube	10%
	8528.12.09	Other	10%
	8528.13	Black and white or other monochrome:	
	8528.13.01	Completely knocked-down with or without cathode ray tube	10%
	8528.13.09	Other	10%
		Video monitors:	
	8528.21	Colour	10%
	8528.22	Black and White or other monochrome	10%
	8528.30	Video projectors	10%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28	
	8529.10.02	Parabolic antennas and parabolic reflected disk for satellite television	10%
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 seater passenger vans of the Nissan Patrol, Mitsubishi, Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles not more than three years old	72%
	8702.10.02	Ten seater passenger vans of the Nissan Patrol, Mitsubishi, Pajero, Toyota Land Cruiser, Ranger Rover and similar type of vehicles more than three years old	72%
	8702.10.03	Other with a normal seating capacity of not more than fifteen including the driver not more than five years old	60%
	8702.10.04	Other with a normal seating capacity of not more than fifteen including the driver more than five years old	60%
	8702.10.17	Other more than five years old	100%
	8702.90	Others	
	8702.90.01	Ten seater passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles not more than three years old	60%
	8702.90.02	Ten seater passenger vans of the Nissan Patrol, Mitsubishi Pajero, Toyota Land Cruiser, Range Rover and similar type of vehicles more than three years old	60%