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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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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 with effect from 03rd September 2007, 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 and V of that Schedule.

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
03rd September, 2007.

SCHEDULE

| HS Hdg. | HS Code    | Description  | Excise<br>Duty | Conces<br>Rates |
|---------|------------|--|----------------|-----------------|
| I       | II         | III  | IV             | V               |
| 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".  |                |                 |
|         | 8415.10.10 | --- Use reconditioned  | 10%            |                 |
|         |            | --- Self contained   |                |                 |
|         | 8415.10.31 | ---- Of a capacity not exceeding 9000 BTU  | 10%            |                 |

| <i>HS Hdg.</i> | <i>HS Code</i> | <i>Description</i>  | <i>Excise Duty</i> | <i>Conces Rates</i> |
|----------------|----------------|---|--------------------|---------------------|
| I              | II             | III   | IV                 | V                   |
|                | 8415.10.32     | --- Of a capacity exceeding 9000 BTU and not exceeding 12000 BTU  | 10%                |                     |
|                | 8415.10.33     | --- Of a capacity exceeding 12000 BTU and not exceeding 18000 BTU   | 10%                |                     |
| <b>84.18</b>   |                | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15</b> |                    |                     |
|                |                | - Refrigerators, household type :   |                    |                     |
|                | 8418.21        | -- Compression-type :   |                    |                     |
|                | 8418.21.10     | --- Used/reconditioned  | 10%                |                     |
|                |                | --- Single Door type  |                    |                     |
|                | 8418.21.21     | --- Of a capacity not exceeding 80 liters   | 10%                |                     |
|                | 8418.21.22     | --- Of a capacity exceeding 80 liters and not exceeding 100 liters  | 10%                |                     |
|                | 8418.21.23     | --- Of a capacity exceeding 100 liters and not exceeding 120 liters   | 10%                |                     |
|                | 8418.21.24     | --- Of a capacity exceeding 120 liters and not exceeding 140 liters   | 10%                |                     |
|                | 8418.21.25     | --- Of a capacity exceeding 140 liters and not exceeding 160 liters   | 10%                |                     |
|                | 8418.21.26     | --- Of a capacity exceeding 160 liters and not exceeding 180 liters   | 10%                |                     |
|                | 8418.21.27     | --- Of a capacity exceeding 180 liters and not exceeding 200 liters   | 10%                |                     |
|                | 8418.21.28     | --- Of a capacity exceeding 200 liters and not exceeding 230 liters   | 10%                |                     |
|                | 8418.21.29     | --- Other   | 10%                |                     |
|                |                | --- Double Door type  |                    |                     |
|                | 8418.21.31     | --- Of a capacity not exceeding 140 liters  | 10%                |                     |
|                | 8418.21.32     | --- Of a capacity exceeding 140 liters and not exceeding 160 liters   | 10%                |                     |
|                | 8418.21.33     | --- Of a capacity exceeding 160 liters and not exceeding 180 liters   | 10%                |                     |
|                | 8418.21.34     | --- Of a capacity exceeding 180 liters and not exceeding 200 liters   | 10%                |                     |
|                | 8418.21.35     | --- Of a capacity exceeding 200 liters and not exceeding 230 liters   | 10%                |                     |
|                | 8418.21.39     | --- Other   | 10%                |                     |
| <b>84.50</b>   |                | <b>Household or laundry-type washing machines, including machines which both wash and dry</b>   |                    |                     |
|                |                | - Machines, each of a dry linen capacity not exceeding 10 kg :  |                    |                     |
|                | 8450.11        | -- Fully-automatic machines :   |                    |                     |
|                | 8450.11.10     | --- Unassembled in completely knocked-down form   | 10%                |                     |
|                | 8450.11.20     | --- Used/reconditioned  | 10%                |                     |
|                |                | --- Other, top loading  |                    |                     |
|                | 8450.11.31     | --- Of a dry linen capacity less than 4 kgs   | 10%                |                     |
|                | 8450.11.32     | --- Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs  | 10%                |                     |
|                | 8450.11.33     | --- Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kgs   | 10%                |                     |
|                | 8450.11.34     | --- Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs   | 10%                |                     |
|                | 8450.11.39     | --- Other   | 10%                |                     |
|                |                | --- Other, front loading  |                    |                     |
|                | 8450.11.41     | -- Of a dry linen capacity less than 4 kgs  | 10%                |                     |
|                | 8450.11.42     | -- Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs   | 10%                |                     |
|                | 8450.11.43     | -- Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kgs  | 10%                |                     |

| HS Hdg.      | HS Code    | Description  | Excise Duty | Conces Rates |
|--------------|------------|--|-------------|--------------|
| I            | II         | III  | IV          | V            |
|              | 8450.11.44 | - Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs  | 10%         |              |
|              | 8450.11.49 | - Other  | 10%         |              |
|              | 8450.12    | - Other machines, with built-in centrifugal drier :  |             |              |
|              | 8450.12.10 | --- Unassembled in completely knocked-down form  | 10%         |              |
|              | 8450.12.20 | --- Used/reconditioned   | 10%         |              |
|              |            | --- Other  |             |              |
|              | 8450.12.31 | --- Of a dry linen capacity less tha 4 kgs   | 10%         |              |
|              | 8450.12.32 | --- Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs   | 10%         |              |
|              | 8450.12.33 | --- Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kgs  | 10%         |              |
|              | 8450.12.34 | --- Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs  | 10%         |              |
|              | 8450.12.39 | --- Other  | 10%         |              |
|              | 8450.19    | - Other :  |             |              |
|              | 8450.19.10 | - Unassembled in completely knocked-down form  | 10%         |              |
|              | 8450.19.20 | --- Used/reconditioned   | 10%         |              |
|              |            | --- Other  |             |              |
|              | 8450.19.31 | --- Of a dry linen capacity less than 4 kgs  | 10%         |              |
|              | 8450.19.32 | - Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs   | 10%         |              |
|              | 8450.19.33 | --- Of a dry linen capacity exceeding 5.5 kgs and not exceeding 7.5 kgs  | 10%         |              |
|              | 8450.19.34 | --- Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs  | 10%         |              |
|              | 8450.19.39 | --- Other  | 10%         |              |
| <b>85.16</b> |            | <b>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 resitors, other than those of heating 85.45</b> |             |              |
|              | 8516.60    | - Other ovens ; cookers, cooking plates, boiling rings, grillers and roasters  |             |              |
|              |            | --- Rice Cookers   |             |              |
|              | 8516.60.11 | --- Of a capacity not exceeding 1.5 liters   | 10%         |              |
|              | 8516.60.12 | --- Of a capacity exceeding 1.5 liters and not exceeding 2.2 liters  | 10%         |              |
|              | 8516.60.13 | --- Of a capacity exceeding 2.2 liters and not exceeding 3.2 liters  | 10%         |              |
|              | 8516.60.19 | --- Other  | 10%         |              |
|              | 8516.60.90 | --- Other  | 10%         |              |
| <b>85.28</b> |            | <b>Monitors and projectors, not incorporating television reception apparatus ; reception apparatus for television, whether or not incorporating radio-broadcasting receivers or sound or video recording or reproducing apparatus.</b>   |             |              |
|              |            | - Reception apparatus for televisioin, whether or not incorporating radio-boradcast receivers or sound or video recording or reproducing apparatus :   |             |              |
|              | 8528.72    | - Other, colour :  |             |              |
|              | 8528.72.10 | --- Unassembled in completely knocked-down form  | 10%         |              |

| HS Hdg.      | HS Code       | Description   | Excise Duty | Conces Rates |
|--------------|---------------|---|-------------|--------------|
| I            | II            | III   | IV          | V            |
|              | 8528.72.20    | Used/reconditioned  | 10%         |              |
|              |               | Other, with cathode ray tube  |             |              |
|              | 8528.72.31    | Having a screen of less than 14 inches  | 10%         |              |
|              | 8528.72.32    | Having a screen 14 inches or not exceeding 15 inches  | 10%         |              |
|              | 8528.72.33    | Having a screen of exceeding 15 inches and not exceeding 21 inches  | 10%         |              |
|              | 8528.72.34    | Having a screen of exceeding 21 inches and not exceeding 25 inches  | 10%         |              |
|              | 8528.72.35    | Having a screen of exceeding 25 inches and not exceeding 29 inches  | 10%         |              |
|              | 8528.72.36    | Having a screen of exceeding 29 inches and not exceeding 34 inches  | 10%         |              |
|              | 8528.72.39    | Other   | 10%         |              |
|              |               | Other, with LCD   |             |              |
|              | 8528.72.41    | Having a screen of less than 15 inches  | 10%         |              |
|              | 8528.72.42    | Having a screen of 15 inches  | 10%         |              |
|              | 8528.72.43    | Having a screen of exceeding 15 inches and not exceeding 23 inches  | 10%         |              |
|              | 8528.72.44    | Having a screen of exceeding 23 inches and not exceeding 26 inches  | 10%         |              |
|              | 8528.72.45    | Having a screen of exceeding 26 inches and not exceeding 32 inches  | 10%         |              |
|              | 8528.72.49    | Other   | 10%         |              |
|              | 8528.72.90    | Other   | 10%         |              |
| <b>87.03</b> |               | <b>Motor cars and other motor vehicles principally designed for the transport of persons (other than the items described under HS Heading 87.02 of Customs Guide), including station wagons and racing cars</b> |             |              |
|              |               | - Other vehicles, with spark-ignition internal combustion reciprocating piston engine :   |             |              |
|              | 8703.21       | - Of cylinder capacity not exceeding 1,000 cc   |             |              |
|              | 8703.21.05    | Motor cars including station wagons and racing cars, not more than three and half (3 1/2) years old   | 30%         | exempt       |
|              | 8703.21.07    | Other, not more than three and half years old   | 30%         | exempt       |
|              | 8703.22       | - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc  |             |              |
|              | 8703.22.03    | Motor cars including station wagons and racing cars, not more than three and half years old   | 40%         | exempt       |
|              | 8703.22.05    | Other, not more than three and half years old   | 40%         | exempt       |
|              | 8703.23       | - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc  |             |              |
|              | 8703.23.03.10 | Of a cylinder capacity not exceeding 1,600 cc   | 40%         | exempt       |
|              | 8703.31       | - Of a cylinder capacity not exceeding 1,500 cc   |             |              |
|              | 8703.31.05    | Motor cars including station wagons and racing cars, not more than three and half years old   | 95%         | 10%          |
|              | 8703.31.07    | Other, not more than three and half years old   | 95%         | 10%          |

| <i>HS Hdg.</i> | <i>HS Code</i>     | <i>Description</i>  | <i>Excise Duty</i> | <i>Conces Rates</i> |
|----------------|--------------------|---|--------------------|---------------------|
| I              | II                 | III   | IV                 | V                   |
|                | 8703.32.03 ----    | Motor cars including station wagaons and racing cars of a cyliner capacity not exceeding 2,000 cc , not more than thre and half yeas old          |                    |                     |
|                | 8703.32.03.10----- | Of a cylinder capacity not exceeding 1,600 cc   | 95%                | 10%                 |
| 87.04          |                    | <b>Motor vehicles for the transport of goods,</b><br>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) : |                    |                     |
|                | 8704.21 --         | g.v.w. not exceeding 5 tonnes :   |                    |                     |
|                | 8704.21.15 ----    | Other, not more than five years old   | 84%                | 10%                 |

09-630/1

### 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 hereby vary the order made under Section 3 and published in *Gazette Extraordinary* No. 1497/1 of 14.05.2007, by the deletion, from the Schedule to that Order of the following articles.

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
03rd September, 2007.

#### SCHEDULE

| <i>HS Hdg.</i> | <i>HS Code</i>  | <i>Description</i>   | <i>Excise Duty</i> | <i>Conces Rates</i> |
|----------------|-----------------|--|--------------------|---------------------|
| I              | II              | III  | IV                 | V                   |
| <b>39.23</b>   |                 | <b>Articles for the conveyance or packing of goods of plastics ; stoppers, lids, caps and other closures, of plastics.</b> |                    |                     |
|                | -               | Sacks and bags (including cones) :   |                    |                     |
|                | 3923.21 -       | Of polymers of ethylene :  |                    |                     |
|                | 3923.21.09 ---- | Other  | 5%                 |                     |
|                | 3923.29 --      | Of other plastics :  |                    |                     |
|                | 3923.29.09 ---- | Other  | 5%                 |                     |

| <i>HS Hdg.</i> | <i>HS Code</i> | <i>Description</i>  | <i>Excise Duty</i> | <i>Conces Rates</i> |
|----------------|----------------|---|--------------------|---------------------|
| I              | II             | III   | IV                 | V                   |
| <b>84.15</b>   |                | <b>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</b>   |                    |                     |
|                | 8415.10        | - Window or wall types, self-contained or "Split system".   |                    |                     |
|                | 8415.10.06     | --- Other, used/reconditioned   | 10%                |                     |
|                | 8415.10.09     | --- Other   | 10%                |                     |
| <b>84.18</b>   |                | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15</b>   |                    |                     |
|                | 8418.21        | -- Compression-type :   |                    |                     |
|                | 8418.21.01     | --- Used/reconditioned  | 10%                |                     |
|                | 8418.21.09     | --- Other   | 10%                |                     |
| <b>84.50</b>   |                | <b>Household or laundry-type washing machines, including machines which both wash and dry</b>   |                    |                     |
|                |                | - Machines, each of a dry linen capacity not exceeding 10 kg :  |                    |                     |
|                | 8450.11        | -- Fully-automatic machines :   |                    |                     |
|                | 8450.11.01     | --- Used/reconditioned and completely knocked-down  | 10%                |                     |
|                | 8450.11.02     | --- Other, completely knocked-down  | 10%                |                     |
|                | 8450.11.03     | --- Other, used/reconditioned   | 10%                |                     |
|                | 8450.11.09     | --- Other   | 10%                |                     |
|                | 8450.12        | -- Other machines, with built-in centrifugal drier :  |                    |                     |
|                | 8450.12.01     | -- Used/reconditioned and completely knocked-down   | 10%                |                     |
|                | 8450.12.02     | --- Other, completely knocked-down  | 10%                |                     |
|                | 8450.12.03     | -- Other, used/reconditioned  | 10%                |                     |
|                | 8450.12.09     | --- Other   | 10%                |                     |
|                | 8450.19        | -- Other :  |                    |                     |
|                | 8450.19.01     | - Used/reconditioned and completely knocked-down  | 10%                |                     |
|                | 8450.19.02     | -- Other, completely knocked-down   | 10%                |                     |
|                | 8450.19.03     | --- Other, used/reconditioned   | 10%                |                     |
|                | 8450.19.09     | -- Other  | 10%                |                     |
| <b>85.16</b>   |                | <b>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</b> |                    |                     |
|                | 8516.60        | - Other ovens ; cookers, cooking plates, boiling rings, grillers and roaster  | 10%                |                     |
| <b>85.28</b>   |                | <b>Monitors and projectors, not incorporating television reception apparatus ; reception apparatus for television, whether or not incorporating radio-broadcasting receivers or sound or video recording or reproducing apparatus.</b>  |                    |                     |

| HS Hdg.      | HS Code           | Description  | Excise Duty | Conces Rates |
|--------------|-------------------|--|-------------|--------------|
| I            | II                | III  | IV          | V            |
|              | -                 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :                          |             |              |
|              | 8528.72           | - Other, colour :  |             |              |
|              | 8528.72.01        | ---- Used/reconditioned and completely knocked-down with or without cathode ray tube   | 10%         |              |
|              | 8528.72.02        | ---- Other, completely knocked-down with or without cathode ray tube   | 10%         |              |
|              | 8528.72.03        | - Other, Used/reconditioned  | 10%         |              |
|              | 8528.72.09        | ---- Other   | 10%         |              |
| <b>87.03</b> |                   | <b>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</b> |             |              |
|              | -                 | Other vehicles, with spark-ignition internal combustion reciprocating piston engine :  |             |              |
|              | 8703.21           | - Of cylinder capacity not exceeding 1,000 cc  |             |              |
|              | 8703.21.05        | ---- Motor cars including station wagons and racing cars, not more than three and (half (3 1/2) years old  | 30%         | 2.5%         |
|              | 8703.21.07        | ---- Other, not more than three and half years old   | 30%         | 2.5%         |
|              | 8703.22           | - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc   |             |              |
|              | 8703.22.03        | ---- Motor cars including station wagons and racing cars, not more than three and half years old   | 40%         | 5%           |
|              | 8703.22.05        | ---- Other, not more than three and half years old   | 40%         | 5%           |
|              | 8703.23           | - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc   |             |              |
|              | 8703.23.03.10---- | Of a cylinder capacity not exceeding 1,600 cc  | 40%         | 5%           |
|              | 8703.31           | - Of a cylinder capacity not exceeding 1,500 cc  |             |              |
|              | 8703.31.05        | - Motor cars including station wagons and racing cars, not more than three and half years old  | 95%         | 15%          |
|              | 8703.31.07        | ---- Other, not more than three and half years old   | 95%         | 15%          |
|              | 8703.32.03        | ---- Motor cars including station wagaons and racing cars of a cyliner capacity not exceeding 2,000 cc , not more than thre and half yeas old                              |             |              |
|              | 8703.32.03.10---- | Of a cylinder capacity not exceeding 1,600 cc  | 95%         | 15%          |
| <b>87.04</b> |                   | <b>Motor vehicles for the transport of goods</b>   |             |              |
|              |                   | Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)   |             |              |
|              | 8704.21           | - g.v.w. not exceeding five (05) tonnes :  |             |              |
|              | 8704.21.15        | ---- Other not more than five years old  | 84%         | 15%          |

09-630/2