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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 1373/17 – 2004 දෙසැම්බර් 31 වැනි සිකුරාදා – 2004.12.31
No. 1373/17 – FRIDAY, DECEMBER 31, 2004

(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 January, 2005, 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. 1367/20 of 18th November, 2004, shall not apply in respect of locally manufactured vehicles during the period referred to in paragraph (b) of this Order.

Order made under Section 3 of the Act and published in *Gazette* No. 1360/18 of 01st October, 2004 is hereby rescinded.

Dr. SARATH AMUNUGAMA,
Minister of Finance and Planning.

The Ministry of Finance and Planning,
Colombo 01,
31st December, 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</i> <i>Duty</i>
87.02	8702.10	
	8702.10.01	18%
	8702.10.03	15%
	8702.90	
	8702.90.01	15%
87.03	8703.10	
	8703.10.01	7.50%
	8703.21	
	8703.21.05	7.50%
	8703.21.07	01%
	8703.21.12	7.50%
	8703.22	
	8703.22.07	10%
	8703.23	
	8703.23.07	15%
	8703.23.10	15%
	8703.24	
	8703.24.07	15%
	8703.31	
	8703.31.05	3.50%
	8703.31.07	23.75%
	8703.31.10	18%
	8703.31.12	10%
	8703.32	
	8703.32.05	21%
	8703.32.07	28.75%
	8703.32.10	15%
	8703.32.12	28.75%
	8703.32.14	15%
	8703.33	
	8703.33.05	28.75%
	8703.33.07	21%
	8703.33.10	15%
	8703.90	
	8703.90.01	05%
	8703.90.03	15%
87.04	8704.21	
	8704.21.01	15%

<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</i> <i>Duty</i>
	8704.21.05	18%
	8704.21.12	21%
	8704.31	
	8704.31.01	15%
	8704.31.10	7.50%
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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