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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1406/18 – 2005 අගෝස්තු 17 වැනි බදාදා – 2005.08.17

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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 (3) of the Excise (Special Provisions) Act, No. 13 of 1989, I, Sarath Amunugama, Minister of Finance and Planning, do hereby vary the Order made under Section 3 and published in *Gazette Extraordinary* No. 1403/38 of 29th July 2005, by the deletion from the Schedule to that order of the following articles.

Dr. SARATH AMUNUGAMA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01.
17th August, 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> |
|---|---|---|---|
| 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) : | |
| | 8702.10.17 | Other more than five years old | 100% |
| | 8702.90 | Other | |
| | 8702.90.17 | Other more than five years old | 100% |
| 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 (5) tonnes : | |
| | 8704.21.06 | Tipper (dumps trucks) and other bowlers of a g.v.w. not exceeding 1,750 kg more than five years old | 100% |
| | 8704.21.08 | Refrigerated trucks, other tippers (dump trucks) and other bowlers, lorries and trucks more than five years old | 100% |

| <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> |
|---|---|--|--|
| | 8704.21.11 | Chassis fitted with engines and cabs but without bodies for lorries and trucks of a g.v.w. exceeding 3,000 kg more than five years old | 100% |
| | 8704.22 | g.v.w. exceeding five (5) tonnes but not exceeding 20 tonnes: | |
| | 8704.22.02 | More than five years old | 100% |
| | 8704.23 | g.v.w. exceeding 20 tonnes : | |
| | 8704.23.02 | Tankers and bowsters with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old | 100% |
| | 8704.23.04 | Other more than five years old | 100% |
| | | Other, with spark-ignition internal combustion piston engines | |
| | 8704.31 | g.v.w. not exceeding five (5) tonnes : | |
| | 8704.31.04 | Tankers and bowsters with stainless steel tanks for transport of milk, refrigerated trucks, lorries and trucks more than five years old | 100% |
| | 8704.31.06 | Tippers (dump trucks) and other bowsters of a g.v.w. exceeding 1,750 kg more than five years old | 100% |
| | 8704.31.08 | Chassis fitted with engines and cabs but without bodies for lorries and trucks of a g.v.w. exceeding 3,000 kg more than five years old | 100% |
| | 8704.32 | g.v.w. exceeding 5 tonnes : | |
| | 8704.32.02 | Tankers and bowsters with stainless steel tanks for transport of milk more than five years old | 100% |
| | 8704.32.04 | Other more than five years old | 100% |
| | 8704.90 | Other : | |
| | 8704.90.02 | More than five years old | 100% |
| 87.06 | 8706.00 | Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 : | |
| | 8706.00.02 | For the motor vehicles of headings 8704.21 and 8704.31 with a g.v.w. not exceeding 3,000 kg more than five years old | 100% |
| | 8706.00.04 | For other motor vehicles of headings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 more than five years old | 100% |
| | 8706.00.11 | For motor vehicles for heading 8704.10 more than five years old | 100% |
| | 8706.00.13 | For other motor vehicles, more than three years old | 100% |
| 87.07 | | Bodies (including cabs), for motor vehicles of headings 87.01 to 87.05 | |
| | 8707.10 | For the vehicles of heading 87.03 : | |
| | 8707.10.01 | Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments | Rs. 1,000,000 per unit or 100% whichever is higher |
| | 8707.10.09 | Other | Rs. 1,000,000 per unit or 100% whichever is higher |
| | 8707.90 | Other : | |
| | 8707.90.05 | Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments | Rs. 1,000,000 per unit or 100% whichever is higher |

| <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> |
|---|---|--|---|
| 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 | |
| | | Other parts and accessories of bodies (including cabs) : | |
| | 8708.29 | Other : | |
| | 8708.29.01 | “Cut-portions” of bodies and Cabs | Rs. 100,000 per Cut-portion or 100% whichever is higher |
| | 8708.99 | Other : | |
| | 8708.99.09 | “Cut-portions” of motor vehicles | Rs. 100,000 per Cut-portion or 100% whichever is higher |

09-51/1

EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 (1) of the Excise (Special Provisions) Act, No. 13 of 1989, I, Sarath Amunugama, Minister of Finance and Planning, do by this Order declare that with effect from 18th August, 2005 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.

Dr. SARATH AMUNUGAMA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01.
17th August, 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> |
|---|---|---|---|
| 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) : | |
| | 8702.10.17 | Other more than five years old | Rs. 150,000 per unit |
| | 8702.90 | Other | |
| | 8702.90.17 | Other more than five years old | Rs. 150,000 per unit |
| 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 (5) tonnes : | |
| | 8704.21.06 | Tipper (dump trucks) and other bowlers of a g.v.w. not exceeding 1,750 kg more than five years old | Rs. 150,000 per unit |
| | 8704.21.08 | Refrigerated trucks, other tippers (dump trucks) and other bowlers, lorries and trucks more than five years old | Rs. 150,000 per unit |

| <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> |
|---|---|--|---|
| | 8704.21.11 | Chassis fitted with engines and cabs but without bodies for lorries and trucks of a g.v.w. exceeding 3,000 kg more than five years old | Rs. 150,000 per unit |
| | 8704.22 | g.v.w. exceeding five (5) tonnes but not exceeding 20 tonnes: | |
| | 8704.22.02 | More than five years old | Rs. 150,000 per unit |
| | 8704.23 | g.v.w. exceeding 20 tonnes : | |
| | 8704.23.02 | Tankers and bowsters with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old | Rs. 150,000 per unit |
| | 8704.23.04 | Other more than five years old | Rs. 150,000 per unit |
| | | Other, with spark-ignition internal combustion piston engines | |
| | 8704.31 | g.v.w. not exceeding five (5) tonnes : | |
| | 8704.31.04 | Tankers and bowsters with stainless steel tanks for transport of milk, refrigerated trucks, lorries and trucks more than five years old | Rs. 150,000 per unit |
| | 8704.31.06 | Tippers (dump trucks) and other bowsters of a g.v.w. exceeding 1,750 kg more than five years old | Rs. 150,000 per unit |
| | 8704.31.08 | Chassis fitted with engines and cabs but without bodies for lorries and trucks of a g.v.w. exceeding 3,000 kg more than five years old | Rs. 150,000 per unit |
| | 8704.32 | g.v.w. exceeding 5 tonnes : | |
| | 8704.32.02 | Tankers and bowsters with stainless steel tanks for transport of milk more than five years old | Rs. 150,000 per unit |
| | 8704.32.04 | Other more than five years old | Rs. 150,000 per unit |
| | 8704.90 | Other : | |
| | 8704.90.02 | More than five years old | Rs. 150,000 per unit |
| 87.06 | 8706.00 | Chassis fitted with engines, for the motor vehicles of heading 87.01.to 87.05 : | |
| | 8706.00.02 | For the motor vehicles of headings 8704.21 and 8704.31 with a g.v.w. not exceeding 3,000 kg more than five years old | Rs. 150,000 per unit |
| | 8706.00.04 | For other motor vehicles of headings 8704.21, 8704.22, 8704.23, 8704.31 and 8704.32 more than five years old | Rs. 150,000 per unit |
| | 8706.00.11 | For motor vehicles for heading 8704.10 more than five years old | Rs. 150,000 per unit |
| | 8706.00.13 | For other motor vehicles, more than three years old | Rs. 150,000 per unit |
| 87.07 | | Bodies (including cabs), for motor vehicles of headings 87.01 to 87.05 | |
| | 8707.10 | For the vehicles of heading 87.03 : | |
| | 8707.10.01 | Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments | Rs. 300,000 per unit |
| | 8707.10.09 | Other | Rs. 300,000 per unit |
| | 8707.90 | Other : | |
| | 8707.90.05 | Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments | Rs. 300,000 per unit |

| <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> |
|---|---|--|---|
| 87.08 | | Parts and accessories of the motor vehicles of headings 87.01 to 87.05 | |
| | | Other parts and accessories of bodies (including cabs) : | |
| | 8708.29 | Other : | |
| | 8708.29.01 | “Cut-portions” of bodies and Cabs | Rs. 50,000 per Cut-portion |
| | 8708.99 | Other : | |
| | 8708.99.09 | “Cut-portions” of motor vehicles | Rs. 50,000 per Cut-portion |

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