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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

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(Published by Authority)

PART I : SECTION (I) — GENERAL
Government Notifications

EXCISE ORDINANCE

Excise Notification No. 926

BY virtue of the powers vested in me by section 25 read with section 32 of the Excise Ordinance (Chapter 52) as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this notification declare that the guidelines and conditions, published in the Excise Notification, No. 902, appearing in *Gazette Extraordinary*, No. 1544/17 of 10th April, 2008 are hereby amended as follows with effect from 23.11.2010.

1. The License fees shown in the Schedule I of the aforesaid Notification are amended as shown in the Schedule I of this Notification.
2. By the deletion of paragraph 29 of Schedule III of the aforesaid Notification and the substitution in its place the following:-

“Where the transferee is not a legal heir of the transferor, a further sum of Rs. 1,500,000 shall be paid in the case of FL 04 type license and Rs. 200,000 shall be paid in other types as fees for transfer of the license to such transferee.”

MAHINDA RAJAPAKSA,
Minister of Finance & Planning.

Ministry of Finance and Planning,
Colombo 01.
19th November 2010.

SCHEDULE I
ANNUAL LICENSE FEE / SECURITY DEPOSIT PAYABLE

| <i>Column I</i> | | <i>Column II</i> | |
|---|--|-----------------------------------|--------------------------------------|
| <i>Nature or Description of the License</i> | | <i>Annual License Fee Rs.</i> | <i>Security/ Deposit Rs.</i> |
| 1. | License for the manufacture of Malt Liquor | 200,000 | 50,000 |
| 2. | License for the manufacture of Country made Foreign Liquor | 200,000 | 5,000 |
| 3. | License for the manufacture, bottle and sell Milk Punch and/or Wines | 1000 | - |
| 4. | License to the manufacture, bottle and sell liquors made from any natural product of the palm tree or any other plants containing not more than 4% by volume of alcohol manufactured by any process other than Distillation | 500 | - |
| 5. | License to manufacture liquor other than Toddy or any other Liquor made from any cereal containing more than 4% by Volume of alcohol manufactured by any process other than Distillation from the natural product of the palm tree or any other plant | 2,000 | - |
| 6. | License to manufacture Tea Cider | 500 | - |
| 7. | 1. License to Tap Trees in Jaffna District Male Palmyrah (per tree) 2. License to Tap trees in Jaffna District Female Palmyrah (per tree) 3. License to Tap Trees in Jaffna District Coconut (Per tree) 4. License to Tap Kitul Palm (per year) | 25 35 35 50 | - - - - |
| 8. | License to manufacture Country made Foreign Spirits from spirits distilled from the Coconut or other products, other than Toddy | 5,000 | 5,000 |
| 9. | Distillery License | 100,000 | 5,000 |
| 10. | Storage and Warehouse License | 10,000 | NIL |
| 11. | Manufacture's wholesale Arrack/Beer/Foreign Liquor Outlet | 100,000 | 50,000 |
| 12. | Toddy Bottling License | 200,000 | - |
| 13. | Vinegar Manufactory License | 500 | - |
| 14. | Tree tapping for Vinegar (per tree) | 25 | - |
| 15. | Wholesale License for Liquor (FL/3) | 500,000 | 50,000 (for Arrack only) |

SCHEDULE I (contd.)

| <i>Column I</i> | | <i>Column II</i> | |
|-----------------|---|---|--|
| | <i>Nature or Description of the License</i> | <i>Annual License Fee Rs.</i> | <i>Security Deposit Rs.</i> |
| 16. | Retail License for Liquor (FL/4) : 1. Municipal Area 2. Urban Council Area 3. Other areas 4. Licenses given to Super Markets, Grocery Stores and like Enterprises where the annual turnover of the applicant company/business or the parent company/business of the applicant exceeds Rs. 72 million per year | 300,000 200,000 150,000 400,000 | 25,000 25,000 25,000 25,000 |
| 17. | Hotel License (FL/7) (Tourist Board approved): 1. Rooms 250 or over 2. Rooms 200 or over 3. Rooms 100 or over 4. Rooms 50 or over 5. Rooms 20 or over 6. Rooms below 20 7. Hotels Non Tourist Board Approved Rooms 5 or over | 500,000 400,000 225,000 200,000 175,000 150,000 150,000 | 5,000 5,000 5,000 5,000 5,000 5,000 25,000 |
| 18. | Hotel Bar License (FL/8) : Municipal 1. Council Areas 2. Other Areas 3. Auxiliary License | 50,000 40,000 25,000 | - - - |
| 19. | Occasional License (per day) FL/14 | 5,000 | - |
| 20. | Supplementary License to extend the hours of sale (FL/15) : 1. For first two hours (per hour) 2. Beyond that (Application fee will not charge) | 500 5,000 | - - |
| 21. | Auctioneer's License (per day) (FL/16) | 5,000 | - |
| 22. | Entertainment Bar License for Cinemas (FL/9) | 100,000 | 25,000 |
| 23. | Rest House License (FL/12) | 75,000 | 25,000 |
| 24. | Restaurant License (Tourist Board Approved) (FL/11): 1. Restaurant A. Grade 2. Restaurant B. Grade 3. Restaurant C. Grade 4. Non Tourist Board Approved (Application fee chargeable) | 250,000 200,000 150,000 150,000 | 5,000 5,000 5,000 25,000 |
| 25. | Railway Restaurant (FL/10) | 25,000 | 25,000 |

SCHEDULE I (contd.)

| | Column I <i>Nature or Description of the License</i> | Column II | |
|-----|--|-----------------------------------|---------------------------------|
| | | <i>Annual License Fee Rs.</i> | <i>Security Deposit Rs.</i> |
| 26. | Proprietary Club License (FL/13) | 400,000 | 25,000 |
| 27. | Members only Clubs, Social and Recreational Clubs (FL 13A) : 1. Municipal areas 2. Urban Council areas 3. Other areas | 150,000 100,000 50,000 | 25,000 25,000 25,000 |
| 28. | Sports Clubs : 1. Municipal areas 2. U.C. areas and other areas | 100,000 50,000 | - - |
| 29. | Special License for sale of Beer, Ale, Stout and Wines 1. Retail License (FL/22A) 2. Consume at the premises (FL/22B) | 50,000 75,000 | 2,500 2,500 |
| 30. | Estate Canteens : 1. Toddy only 2. Arrack and Toddy | 20,000 50,000 | 10,000 10,000 |
| 31. | Sale of Rectified Spirits (FL/17) | 2,500 | - |
| 32. | Sale of Medicated Wines (FL/18) | 2,500 | - |
| 33. | Sale of Wine Spirits | 500 | - |
| 34. | Sale of Ethyl Alcohol | 25,000 | 2,500 |
| 35. | Bottling License | 10,000 | - |
| 36. | Cottager's License to Tap for Sweet Toddy Per (Coconut Tree) | 25 | - |
| 37. | Commercial License to Tap for Sweet Toddy (per Coconut Tree) | 50 | - |
| 38. | Toddy Collecting Station License | 1,000 | - |
| 39. | Special fermented Toddy License to tap for consumption for medicinal purposes | 50 | - |
| 40. | License to tap manufacture and draw fermented/unfermented Toddy (per tree) | 25 | - |
| 41. | License to manufacture Medicinal/Ayurvedic products by using Ethyl Alcohol | 10,000 | - |
| 42. | License to manufacture industrial products by using Ethyl Alcohol | 500,000 | - |
| 43. | License to import and keep in possession of Non potable Spirits | 25,000 | - |

SCHEDULE I (contd.)

| <i>Column I</i> | | <i>Column II</i> |
|---|--|---|
| <i>Nature or Description of the License</i> | | <i>Annual License Fee/Security/Deposit</i> |
| 44. | License for the manufacture and sale of processed Arrack by wholesale and / or manufacture and issue to wholesale Outlet. | cts. 25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of Twelve consecutive months ending on August 31, of current year subject to a minimum Rs. 200,000. |
| 45. | License for the manufacture and sale of Molasses/ Cane Arrack by wholesale and / or manufacture and issue to wholesale Outlet. | cts. 25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of Twelve consecutive months ending on August 31, of current year subject to a minimum Rs. 200,000. |
| 46. | License for the manufacture and sale of Palmyrah Arrack by wholesale and/or manufacture and issue to wholesale Outlet. | cts. 25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of Twelve consecutive months ending on August 31, of current year subject to a minimum Rs. 50,000. |
| 47. | License for the manufacture and sale of Special Arrack by wholesale and/or manufacture and issue to wholesale Outlet. | cts. 25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of Twelve consecutive months ending on August 31, of current year subject to a minimum Rs. 500,000. |
| 48. | License for the manufacture and sale of Coconut Arrack by wholesale and/or manufacture and issue to wholesale Outlet. | cts. 25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of Twelve consecutive months ending on August 31, of current year subject to a minimum Rs. 200,000. |

Note :

- (a) Types of License described under items numbered 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 41, 42, 44, 45, 46, 47 and 48 will be dealt with under Manufacturing License.
- (b) Levy of application fees will be limited to the types of license described under items numbered 15, 16, 17, 18, 22, 23, 24, 25, 26, 27, 28, 29 and 30.
- (c) Bottling License should be obtained for the following licenses described under items numbered 1, 2, 3, 4, 5, 6, 8, 12, 44, 45, 46, 47 and 48.
- (d) Stamp duties should be charged in terms of the Stamp Duties (Special Provisions) Act, No. 12 of 2006 published in *Gazette* no 1439/1 of April 03, 2006.