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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1899/31 - 2015 ජනවාරි මස 29 වැනි බ්‍රහස්පතින්දා - 2015.01.29

No. 1899/31 - THURSDAY, JANUARY 29, 2015

(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, Ravi Karunanayake, Minister of Finance, do by this Order declare that, the Excise duty on every article specified in the Column II and III of the Schedule hereto, corresponding to the every article specified under the following H. S. Headings mentioned in the Column I of the Schedule I of the *Extraordinary Gazette* Notification No. 1885/42 dated 24.10.2014 issued under the Section 3 of this Act, shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule hereto, with effect from 30.01.2015.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,
Colombo 01,
29th January, 2015.



SCHEDULE

<i>H.S. Heading I</i>	<i>H.S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.03		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.	
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than two years old	135%
	8703.21.40	Hearses more than two years old	135%
		Motor cars including station wagons and racing cars, not more than two years old :	
	8703.21.61	Hybrid electric vehicles	80%
	8703.21.69	Other	135% or Rs. 625,000/- per unit
		Motor cars including station wagons and racing cars, more than two years old :	
	8703.21.71	Hybrid electric vehicles	80%
	8703.21.79	Other :	135% or Rs. 625,000/- per unit
		Other :	
	8703.21.91	Hybrid electric vehicles, not more than two years old	80%
	8703.21.92	Other, not more than two years old	135% or Rs. 625,000/- per unit
	8703.21.93	More than two years old	135% or Rs. 625,000/- per unit
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	
		Motor cars including station wagons and racing cars, not more than two years old :	
	8703.22.51	Hybrid electric vehicles	80%
		Motor cars including station wagons and racing cars, more than two years old :	
	8703.22.61	Hybrid electric vehicles	80%
		Other, not more than two years old	
	8703.22.71	Hybrid electric vehicles	80%
		Other, more than two years old	
	8703.22.81	Hybrid electric vehicles	80%

SCHEDULE I (contd.)

<i>H.S. Heading I</i>	<i>H.S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :	
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	80%
	8703.23.53	Other Hybrid electric vehicles	80%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old :	
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	80%
	8703.23.63	Other Hybrid electric vehicles	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old :	
	8703.23.71	Hybrid electric vehicles	115%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old :	
	8703.23.81	Hybrid electric vehicles	115%
		Other	
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old	80%
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than two years old	80%
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old	115%
	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old	115%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
		Motor cars including station wagons and racing cars not more than two years old :	
	8703.24.51	Hybrid electric vehicles	160%
		Motor cars including station wagons and racing cars, more than two years old :	
	8703.24.61	Hybrid electric vehicles	160%
		Other, not more than two years old	
	8703.24.71	Hybrid electric vehicles	160%
		Other, more than two years old	
	8703.24.81	Hybrid electric vehicles	160%
		Other, vehicles with compression - ignition internal combustion piston engine (diesel or semi diesel) :	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	

SCHEDULE I (contd.)

<i>H.S. Heading I</i>	<i>H.S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Motor cars including station wagons and racing cars, not more than two years old :	
	8703.31.71	Hybrid electric vehicles	90%
		Motor cars including station wagons and racing cars, more than two years old :	
	8703.31.81	Hybrid electric vehicles	90%
		Other :	
	8703.31.91	Hybrid electric vehicles, not more than two years old	90%
	8703.31.93	Hybrid electric vehicles, more than two years old	90%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :	
	8703.32.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90%
	8703.32.53	Other hybrid electric vehicles	90%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old :	
	8703.32.61	Hybrid electric vehicles	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old :	
	8703.32.72	Hybrid electric vehicles	115%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old :	
	8703.32.81	Hybrid electric vehicles	115%
	8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old	90%
	8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old	115%
	8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than two years old	90%
	8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than two years old	115%
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
		Motor cars including station wagons and racing cars, not more than two years old :	
	8703.33.51	Hybrid electric vehicles	160%
		Motor cars including station wagons and racing cars, more than two years old :	
	8703.33.61	Hybrid electric vehicles	160%
		Other, not more than two years old	

SCHEDULE I (contd.)

<i>H.S. Heading I</i>	<i>H.S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.33.72	Hybrid electric vehicles	160%
		Other, more than two years old	
	8703.33.81	Hybrid electric vehicles	160%
	8703.90	Other :	
	8703.90.30	Other electric, not more than two years old	05%
	8703.90.40	Other electric, more than two years old	05%
	8704.90	Other :	
	8704.90.30	Other electric, not more than five years old	05%
	8704.90.40	Other electric, more than five years old	05% or Rs. 109,000/- per unit

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