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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, as amended, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order declare that ;

- (i) The rate of Excise duty applicable on every article specified in the Columns I, II and III of the Schedule A hereto, shall replace corresponding every article specified under the Schedule I of the *Extraordinary Gazette* Notification No. 2044/32 dated November 09, 2017, issued under the Section 3 of this Act, as specified in the corresponding entry in Column IV of the Schedule A with effect from August 01, 2018.
- (ii) However, the rate of Excise duty applicable on importation of motor vehicles specified in Columns I, II and III of the Schedule B hereto, imported based on Letters of Credit (LC) established on or before August 01, 2018 and cleared from Sri Lanka Customs on or before January 31, 2019, shall be as specified in the corresponding entry in Column IV of the Schedule A or B, which ever is lower, hereto.

MANGALA SAMARAWEEERA,  
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,  
Colombo 01.  
July 31, 2018.



SCHEDULE A

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
<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 only spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.21.69	Other	Rs. 1,500,000/- per unit or Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine which ever is higher
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.21.79	Other	Rs. 1,500,000/- per unit or Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine which ever is higher
		Other :	
	8703.21.92	Not more than three years old	Rs. 1,500,000/- per unit or Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine which ever is higher
	8703.21.93	More than three years old	Rs. 1,500,000/- per unit or Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine which ever is higher
	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.18	Other, not more than three years old	Rs. 1,250,000/- per unit
	8703.40.19	Other, more than three years old	Rs. 1,250,000/- per unit

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 1,000 cc:	
	8703.40.28	Other, not more than three years old	Rs. 1,250,000/- per unit
	8703.40.29	Other, more than three years old	Rs. 1,250,000/- per unit
	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.60.18	Other, not more than three years old	Rs. 1,250,000/- per unit
	8703.60.19	Other, more than three years old	Rs. 1,250,000/- per unit
	8703.60.28	Other, not more than three years old	Rs. 1,250,000/- per unit
	8703.60.29	Other, more than three years old	Rs. 1,250,000/- per unit

SCHEDULE B

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
<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 only spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.21.69	Other	Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.21.79	Other	Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		Other :	

SCHEDULE B (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.21.92	Not more than three years old	Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.21.93	More than three years old	Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.40	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.18	Other, not more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.40.19	Other, more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.40.28	Other, not more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.40.29	Other, more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.60	Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:	
	8703.60.18	Other, not more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine

SCHEDULE B (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8703.60.19	Other, more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.60.28	Other, not more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine
	8703.60.29	Other, more than three years old	Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine

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