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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2133/19 - 2019 ජූලි මස 23 වැනි අඟහරුවාදා - 2019.07.23 No. 2133/19 - TUESDAY, JULY 23, 2019

(Published by Authority)

PART I: SECTION (I) — GENERAL

Government Notifications

EXCISE ORDINANCE

Excise Notification

IT is hereby notified that the following Order issued by the Minister in charge of the subject of Finance, by virtue of the power vested in him by the Sections 12, 14 and 22, read together the Section 32 of the Excise Ordinance (Chapter 52), as amended, and published as the Excise Notification No. 02/2019 in the *Extraordinary Gazette* No. 2113/7 dated March 05, 2019, was passed by Parliament on June 18, 2019.

R. H. S. SAMARATUNGA, Secretary, Ministry of Finance.

Ministry of Finance, Colombo 01, July 23, 2019.

ORDER

1. There shall be levied an excise duty per bulk litre of foreign liquor imported to Sri Lanka, other than the foreign liquor imported for the purpose of re-export or to sell at duty free shops for foreign currency, at a rate specified in the following table;

	Classification of Liquor	Excise Duty (Rs.)	Harmonized System Code (HS Code)
i.	Imported Malt Liquor (Beer)	55.00	22.03
ii.	Imported Wine	110.00	22.04, 22.05, 22.06
iii.	Any other imported Foreign Liquor (which does not come under i or ii above)	215.00	22.08



- 2. A *permit for Importation*, given in the Schedule II, shall be issued for the purpose of importing foreign liquor, subsequent to the submission of an application given in the Schedule I to the Commissioner General of Excise.
- 3. If the Commissioner General of Excise is not satisfied of the application submitted by the applicant, Commissioner General of Excise shall inform the applicant the reasons for such rejection within 05 days of the receipt of the application.
- 4. No liquor shall be imported without a Permit for Importation of foreign liquor given in the Schedule II.
- 5. If foreign liquor is imported to Sri Lanka without a *Permit for Importation*, Commissioner General of Excise shall levy a surcharge of 3% on the Cost, Insurance and Freight (CIF) value in addition to the above Excise Duty or confiscate the imported bulk of foreign liquor.
- 6. When a bulk of foreign liquor is imported to Sri Lanka, *Confirmation of the Customs* in the format given in the Schedule III shall be submitted to the Commissioner General of Excise having certified by an authorized Customs Officer.
- 7. Subsequent to the submission of the *Confirmation of the Customs* given in the Schedule III to the Commissioner General of Excise, *Permit for Transport* and the *Confirmation of the Payment of Excise Duties* for the imported foreign liquor as given in the Schedule IV, V respectively shall be issued. Liquor shall not be released from Sri Lanka Customs without the *Permit for Transport*, *Permit for importation* and the *Confirmation of the Payment of Excise Duties* for the imported foreign liquor.
- 8. When importing liquor to the Country, Analyst's Report (on standards and strength) shall be submitted. The Analyst's Report shall be submitted through the Government Analyst. Commissioner General of Excise may grant permits to import liquor as samples for the purpose of obtaining Analysts' Reports. Importer shall bear the full responsibility pertain to the standards and strength in the event of such importation. Commissioner General of Excise may impose the criteria with respect to calling for Analyst's Report.
- 9. Permit for Importation of liquor issued by the Commissioner General of Excise should be produced when required by an authorized officer for the said task. Permit for Importation, Permit for Transport and the Confirmation of the Payment of Excise Duties for the imported foreign liquor should be kept on file in the Excise licensed premises (F. L. 3).
- 10. Excise Duty paid on the imported liquor under Section I above shall be reimbursed, in re-exportation of the imported liquor to Sri Lanka. Such requests for re-imbursements shall be made to the Commissioner General of Excise within 30 days from the date of re-export with following documents.
 - i. Excise Permit for Importation of Liquour
 - ii. Receipt for the Excise Duty paid
 - iii. Certificate confirming the payment of Excise Duties for the imported foreign liquor
 - iv. Bill of Lading/Air way bill
 - v. Customs Export Entry
 - vi. An invoice for exported liquor
- 11. The Excise Notification, No. 996 published in *Gazette Extraordinary* No. 2029/51 dated July 28, 2017 is hereby rescinded.

Application No.

SCHEDULE I

Application for Importation of Liquor

1.	Name of the Applicant:
2.	National Identity Card No. or Business Registration No. :
3.	Telephone No. :
4.	Electronic Mail Address:
5.	Business Address of the Applicant :
6.	Tax payer's identification No. (TIN):
7.	Name and address of the Operating Premises of Excise License (F. L. 3):
10. 11.	i. Country of manufacturing liquor ii. Country from which liquor is to be imported iii. Pro Forma invoice No. and date iv. Validity Period (Pro forma invoice shall be attached herewith) No. of litres of liquor imported: Malt liquor or Beer Wine Other Foreign Liquor Schedule Date of Importing liquor: Other Matters:
Date :-	Signature of Applicant,
	For Office use only
	ms) Permission is/is not granted to import liquor subject to above conditions. (Reasons for rejection/Special
Date :-	Commissioner General of Excise.

SCHEDULE II

EXCISE DEPARTMENT OF SRI LANKA

Permit for Importation of Liquor

1.	Name of the Licensee :		
2.	Business Registration No. or National Identity	y Card No. :	
3.	Business Address:		
4.	Tax payer's identification No. (TIN):		
5.	Application No. :		
6.	Liquor Import License No. :		
	i. Proforma invoice No. and date		
	ii. Validity Period		
	iii. Country from which liquor is to be impo	orted	
7.	Type of Liquor and No. of Litres		
	Malt Liquor or Beer	-	
	Wine	-	
	Other Foreign Liquor	-	
8.	Validity Period of the Import License : From	То	
9.	Other matters :		
released	This permission is valid only for importation for liquor to the country and the imported liquor shall not b from the Customs under this permit until the Excise Duties are paid.		
	I approve the Importation of the above quantit	ty of liquor subject to aforementioned conditions.	
Date :-		Commissioner General of Excise.	

SCHEDULE III

Commissioner General of Excise Excise Head Office, Colombo.

Certification of Sri Lanka Customs

I, hereby declare that the under mentioned quantity of liquor impaddress)under the Exc	
Department of Excise for the purpose of importing liquor has	· ·
1. Container No.:	
2. Quantity (Bulk Litres):	
Malt liquor or Beer -	
Wine -	
Other Foreign Liquor -	
3. Customs Declaration (CusDec) No. and Date:	
4. Tax payer's Identification No. (TIN):	
5. Other matter:	
Date :	Signature of the Authorized Customs Officer,

SCHEDULE IV

Permit for Transportation of Liquor

				Permit No.
1. N	Name of the Importer :			
2. I	Business Registration No. or Nat	ional Identity Card No.:		
3. I	Business Address :			
4. I	Liquor Import License No. :			
5. I	Route of importing liquor to the	country (by sea/air)		
6.				
	No. of the Vehicle/container used for transporting liquor	Customs Declaration (Cus.Dec) No. & Date	Type of Liquor	Quantity of Liquor (Bulk Litres)
7. 1	Name and Address of the place to	o where liquor is transported :		
8. I	Route of Transporting the liquor	:		
9. V	Vaild Period of the Transport Per	mit :		
0. 1	No. of the certificate confirming	the payment of excise duties for t	he imported foreing l	iquor :
1. (Other Matters :			
I	Permission is granted for transp	ortation of aforementioned bulk	of liquor.	
			 Autho	orized Excise Office
:				
C. No	the person who collected the trans.			
ıture	and Date:			

Schedule V





Confirmation of the payment of excise duties for the imported foreign liquor

			No.		
Import License No.:					
Name of the Lice	nsee :				
H. S Code		Type and Quantity (Bulk Litres)	Tax Paid (Rs.)	No. and Date of Receipt	
	i.	Malt liquor or Beer			
	ii.	Wine			
	iii.	Other Foreign Liquor			
Customs Declara	ation (C	us Dec) No. and Date:			
Container No. :					
Bill of Lading/A	ir way E	Bill No. and Date:			
			Au	thorized Excise Officer	
Date :	 .				
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