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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2290/19 - 2022 ජූලි මස 27 වැනි බදාදා - 2022.07.27
No. 2290/19 - WEDNESDAY, JULY 27, 2022

(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 the Excise (Special Provisions) Act, No. 13 of 1989, as amended, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do by this Order, declare that :-

- (i) replace Item No. 3 of the Schedule II of the Order made under Section 3 of the above Act and published by the *Extraordinary Gazette* Notification No. 2113/9 dated March 05, 2019 by substitution of the following Schedule A hereto ; and
- (ii) replace the Schedule III of the Order made under Section 3 of the above Act and published by the *Extraordinary Gazette* Notification No. 2113/9 dated March 05, 2019 as amended by *Extraordinary Gazette* Notification No. 2222/3 dated April 05, 2021, by substitution of the following Schedule B hereto.

This order shall come into effect from July 27, 2022.

RANIL WICKREMESINGHE,
Minister of Finance, Economic Stabilization
and National Policies.

Ministry of Finance, Economic Stabilization
and National Policies,
Colombo 01.
27th July, 2022.



Schedule A

No. I	Description II	Excise Duty III
3	Brand new Kits of Semi Knocked Down (SKD) Vehicles imported by a company for Motor Vehicle Assembling Project in accordance to the agreement entered into, with the Board of Investment of Sri Lanka under the approval of the Cabinet Ministers.	30%

Schedule B

Matrix for four-wheel passenger vehicles, cargo vehicles and special purpose vehicles classified under HS Headings 8702,8703,8704 and 8705.

No. of Years		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Level of DVA/ Ex-Factory Price %	Energy Technology	% for first two years	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year
<20	F	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	H	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	E	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
20-24	F	30	35	40	45	50	60	70	80	90	100								
	H	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100								
	E	25	30	35	40	45	55	65	75	85	100								
25-29	F	27.5	30	35	40	45	50	60	70	80	90	100							
	H	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100							
	E	22.5	25	30	35	40	45	55	65	75	85	100							
30-34	F	25	27.5	30	35	40	45	50	60	70	80	90	100						
	H	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100						
	E	20	22.5	25	30	35	40	45	55	65	75	85	100						
35-39	F	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100					
	H	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100					
	E	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100					
40-44	F	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100				
	H	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100				
	E	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100				
45-49	F	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100			
	H	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
	E	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100			
50-54	F	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	H	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100		
	E	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100		
55-59	F	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	
	H	10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
	E	10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100	
>60	F	10	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100
	H	10	10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100
	E	10	10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100

DVA – Domestic Value Addition

F – Fossil fuel

H – Hybrid

E – Electric

Matrix for Motorcycles and Electric Three Wheelers classified under HS Headings 8703, 8704 and 8711.

No. of Years		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Level of DVA/ Ex- Factory Price %	Energy Technology	% for first two years	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year	% for next year
<25	MC	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	ET	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
25-34	MC	30	35	40	45	50	60	70	80	90	100					
	ET	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100					
35-44	MC	27.5	30	35	40	45	50	60	70	80	90	100				
	ET	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100				
45-54	MC	25	27.5	30	35	40	45	50	60	70	80	90	100			
	ET	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
55-64	MC	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	ET	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100		
65-74	MC	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	
	ET	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
>75	MC	15	17.5	20	22.5	25	30	35	40	45	50	60	70	80	90	100
	ET	15	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100

DVA – Domestic Value Addition

MC – Motorcycles

ET – Electric Three Wheelers

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