

# ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ ගැසට් පතුය අති විශෙෂ The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 2421/42 - 2025 ජනවාරි මස 31 වැනි සිකුරාදා - 2025.01.31 No. 2421/42 - FRIDAY, JANUARY 31, 2025

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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, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development do by this Order declare that, the rate of Excise duty specified in the Column IV applicable on corresponding articles specified in Column I, II and III of the Schedule hereto, shall replace the rate specified in Column IV of the Schedule I of the *Extraordinary Gazette* Notification No. 2418/43 dated January 10, 2025 issued under the Section 3 of this Act, on the corresponding articles in the aforesaid Schedule I with effect from February 01, 2025.

ANURA KUMARA DISSANAYAKE, Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and Economic Development, Colombo 01, January 31, 2025.



1A - PG 7019 - 454 (01/2025) This Gazette Extraordinary can be downloaded from www.documents.gov.lk 2A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2025.01.31 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 31.01.2025

H. S. Heading I	H. S. Code II	Description III	Excise Duty IV
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.	
	8703.80	Other vehicles, with only electric motor for propulsion Electric auto-trishaws:	
	8703.80.11	Not more than two years old	Rs.18,100/- per kW for not more than one year old Rs. 24,100/- per kW for Other
	8703.80.12	More than two years old	Rs. 36,200/- per kW
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
	8703.80.21	Not more than three years old	Rs.18,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.22	More than three years old	Rs. 48,300/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
	8703.80.31	Capacity of motors not exceeding 50kW	Rs.18,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 24,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 36,200/- per kW for not more than one year old
			Rs. 60,400/- per kW for Other
	8703.80.34	Capacity of motors exceeding 200kW	Rs.96,600/- per kW for not more than one year old
			Rs. 132,800/- per kW for Other

Other, driven by electric motors powered by on board

grid) more than three years old

accumulators charged by external electric source (e.g. National

#### SCHEDULE

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H. S. Heading	H. S. Code	Description	Excise Duty
Heading I	II	III	IV
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 48,300/- per kW
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 72,400/- per kW
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 108,700/- per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 144,900/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old	
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 18,100 /- per kW for not more than one year old Rs. 36,200/- per kW for Other
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 24,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 36,200/- per kW for not more than one year old
			Rs. 60,400/- per kW for Other
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 96,600/- per kW for not more than one year old
			Rs. 132,800/- per kW for Other
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs.48,300/- per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.72,400/- per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.108,700/- per kW
	8703.80.64	Capacity of motors exceeding 200kW	Rs.144,900/- per kW
		Other:	

#### SCHEDULE (Contd.)

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4A I කොටස : (I) ඡෙදය - ශී ලංකා පුජාතාන්තික සමාජවාදී ජනරජයේ අති විශෙෂ ගැසට් පතුය - 2025.01.31 Part I : Sec. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 31.01.2025

H. S. Heading I	H. S. Code II	Description III	Excise Duty IV
			Rs.132,800/- per kW for Other
	8703.80.72	More than three years old	Rs.144,900/- per kW
87.04		Motor vehicles for the transport of goods.	
	8704.60	Other with only electric motor for propulsion:	
	8704.60.10	Electric auto-trishaws not more than five years old	Rs.18,100/-per kW
	8704.60.20	Electric auto-trishaws more than five years old	Rs.18,100/-per kW
		Other electric, not more than five years old	
	8704.60.31	Capacity of motors not exceeding 50kW	Rs.18,100/-per kW
	8704.60.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.24,100/-per kW
	8704.60.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.60,400/-per kW
	8704.60.34	Capacity of motors exceeding 200kW	Rs.96,600/-per kW
	8704.60.41	Capacity of motors not exceeding 50kW	Rs.48,300/-per kW
	8704.60.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.72,400/-per kW
	8704.60.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.108,700/-per kW
	8704.60.44	Capacity of motors exceeding 200kW	Rs.144,900/-per kW

#### SCHEDULE (Contd.)

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