

**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, 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,  
July ...27....., 2022.

**SCHEDULE A**

<b>No. I</b>	<b>Description II</b>	<b>Excise Duty III</b>
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 of 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

Level of DVA/Ex-Factory Price %	No. of Years		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
	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	100
	H	100	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	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	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

Level of DVA/Ex-Factory Price %	No. of Years	Energy Technology															
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
		% 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						
	ET	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5						
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