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EXTRAORDINARY

අංක 1733/3 - 2011 නොවැම්බර් 21 වැනි සඳුදා - 2011.11.21 No. 1733/3 - MONDAY, NOVEMBER 21, 2011

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 945

DUTY ON SPIRIT (ETHYL ALCOHOL) TO BE USED IN THE MANUFACTURE OF MEDICINAL PREPARATIONS AND FOR APPROVED INDUSTRIAL AND OTHER USE

ORDER made by the President under Subsection (1) of Section 22 of the Excise Ordinance (Chapter 52) as amended from time to time and with paragraph (2) of Article 44 of the Constitution of the Democratic Socialist Republic of Sri Lanka.

MAHINDA RAJAPAKSA, President, Minister of Finance and Planning.

Ministry of Finance and Planning, Colombo 01, 21st November, 2011.

Order

1. There shall be imposed with effect from 22th November 2011, a duty on the articles referred to in Column (I) of the Schedule hereto, at the rate prescribed in Column (II) of the Schedule.

2. These duties shall be paid at the time of import of such Spirit (Ethyl Alcohol) or release from the local manufactory notwithstanding anything to the contrary in any other notification.

3. The excise Notification, No. 943 published in the *Extraordinary Gazette* of the Democratic Socialist Republic of Sri Lanka, No. 1728/23 of 20.10.2011 is hereby rescinded.

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SCHEDULE

	Column I Article	Column II Rate of Duty
1.	Spirit (Ethyl Alcohol) to be used by licensed manufacturers of potable liquor on which excise duty is otherwise payable, or by Government Departments, Hospitals and Research and Educational Institutions as approved by the Government.	Nil
2.	Spirit (Ethyl Alcohol) to be used in the manufacturing of medicinal preparations, industrial purposes and manufacturing of finished products to be exported, by approved Institutions as per the following limits ;	
	(i). upto 10,000 litres per month	Rupees Two Hundred and Fifty (Rs. 250) per bulk litre
	(ii) 10,001 to 20,000 litres per month	Rupees Three Hundred and Fifty (Rs. 350) per bulk litre
	(ii) above 20,000 litres per month	Rupees Six Hundred (Rs. 600) per bulk litre
	(These conditions should be applied to spirits which are used for re-distillation, as well.) But, this duty shall not be applicable for import of Spirit (Ethyl Alcohol) upto 20,000 litres to be used in above purposes	
3.	Impure Ethyl Alcohol spirits (Technical spirits/weak spirits)	Rupees One Hundred and Fifty (Rs. 150) per bulk litre

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