

# 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, Mahinda Rajapaksa, Minister of Finance, do by this Order declare that,

- (i). the rate of Excise duty specified in the Column IV applicable on corresponding articles specified in Column I of the Schedule A hereto, shall amend the rate specified in Column IV on the corresponding articles of the Schedule I of the *Extraordinay Gazette* Notification No. 2113/9 dated March 05, 2019, as amended issued under the Section 3 of this Act with effect from April 23, 2021.
- (ii). amend the Schedule II of the *Extraordinay Gazette* Notification No. 2113/9 dated March 05, 2019, as amended issued under the Section 3 of this Act as set out in the Schedule B with effect from April 23, 2021.



MAHINDA RAJAPAKSA,  
Minister of Finance

Ministry of Finance

Colombo 01,

April 22, 2021.

## Schedule A

HS Hdg. I	HS Code II	Description III	Excise Duty IV
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	

		Mobile workshops :	
8705.90.41	Modified vehicles of heading 87.02, not more than three years old		Rs.4,500,000/- per unit
8705.90.42	Modified vehicles of heading 87.02, more than three years old		Rs.6,000,000/- per unit
8705.90.43	Modified vehicles of heading 87.03, not more than three years old		Rs.11,000/- per cm <sup>3</sup>
8705.90.44	Modified vehicles of heading 87.03, more than three years old		Rs.11,000/- per cm <sup>3</sup>
8705.90.45	Modified vehicles of heading 87.04, not more than three years old		Rs.4,500,000/- per unit
8705.90.46	Modified vehicles of heading 87.04, more than three years old		Rs.6,000,000/- per unit
8705.90.47	Other, not more than seven years old		Rs.1,000,000/- per unit
8705.90.48	Other, more than seven years old		Rs.2,500,000/- per unit
	Other , Modified vehicles of heading 87.02, 87.03 and 87.04:		
8705.90.51	Modified vehicles of heading 87.02, not more than three years old		Rs.4,500,000/- per unit
8705.90.52	Modified vehicles of heading 87.02, more than three years old		Rs.6,000,000/- per unit
8705.90.53	Modified vehicles of heading 87.03, not more than three years old		Rs.11,000/- per cm <sup>3</sup>
8705.90.54	Modified vehicles of heading 87.03, more than three years old		Rs.11,000/- per cm <sup>3</sup>
8705.90.55	Modified vehicles of heading 87.04, not more than three years old		Rs.4,500,000/- per unit
8705.90.56	Modified vehicles of heading 87.04, more than three years old		Rs.6,000,000/- per unit
	Other:		
8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old		Rs. 1,500,000/- per unit
8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old		Rs. 2,500,000/- per unit

## Schedule B

By inserting following item immediately after item 8 of the Schedule II of the *Extraordinary Gazette Notification No. 2113/9 dated March 05, 2019, as amended.*

No. I	Description II	Excise Duty III
9	Special purpose motor vehicles designed for the purpose of mobile workshops, imported by registered service undertakers classified under the HS Heading 8705.90, and registered under the Department of Motor Traffic Number Series of "PZA", on the approval of the Secretary to the Treasury and not to be transferred within 05 years from the date of registration.	Rs. 2,000,000/- per unit