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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 967

EXCISE DUTY ON IMPORT/LOCAL SUPPLY OF SPIRITS (ETHYL ALCOHOL)

BY virtue of the powers vested in me under Subsection (1) of Section 22 of the Excise Ordinance (Chapter 52) as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this declare the following order.

Excise Notification No. 963 published in the *Gazette Extraordinary* No. 1846/9 of the Democratic Socialist Republic of Sri Lanka, of 20th January 2014 is hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
09th October 2014.

ORDER

1. There shall be a imposed and charged duty with effect from 10th October 2014, on the articles specified in Column (I) and on the respective quantities in the Column (II) at the rates specified in corresponding rates in Column (III) hereto.

2. Notwithstanding anything to the contrary in any other notification, these duties shall be paid at the time of release from the distilleries, storages and local manufactory or import of such Spirit (Ethyl Alcohol).



SCHEDULE

	Column I Article	Column II Locally supplied/ imported liters per month	Column III Rate of Duty (Rs. per bulk liter)	
			Locally supply	Import
1	Spirit (Ethyl Alcohol) to be used by Government approved research and Educational Institutions, Hospitals and Government Departments.	Upto 10,000 liters	Free	Free
		Upto 20,000 liters for Medical Supply Unit of the Ministry of Health		
		From 10,001 to 20,000 liters	Rs. 500/=	Rs. 600/=
		Above 20,000 liters	Rs. 900/=	Rs. 1,000/=
2	Spirit (Ethyl Alcohol) to be used in the Production of Medicinal preparations and Industrial Products which are final Products that do not subject to Excise Duty (These conditions should be applied to spirits which are used for re-distillation, as well.)	Upto 500 liters	Free	Rs. 100/=
		From 501 to 10,000 liters	Rs. 500/=	Rs. 600/=
		From 10,001 to 20,000 liters	Rs. 600/=	Rs. 700/=
		Above 20,000 liters	Rs. 1,000/=	Rs. 1,100/=
3	Spirit (Ethyl Alcohol) to be used in the manufacture of products for exports or for the washing of machinery & equipments which are used for manufacture of such products for export of which the final products are not subjected to excise Duty.	Up to 500 liters	Free	Free
		From 501 to 10,000 liters	Rs.500/=	Rs.600/=
		From 10,0001 to 20,000 liters	Rs. 600/=	Rs.700/=
		Above 20,000 liters	Rs. 1,000/=	Rs. 1,100/=
4	Impure Ethyl Alcohol spirits (Technical spirits/ weak spirits)	For each liter	Rs. 300/=	Rs. 1,000/=
5	Sprit (Ethyl Alcohol) to be used in the manufacturing of Alcohol		Rs. 100 * (per liter of absolute alcohol)	Rs. 100 * (per liter of absolute alcohol)

* The duty charged on local purchase/import of spirits (Ethyl Alcohol), is charged as a Withholding Tax which is allowed to be set off against the Excise Duty payable on liquor manufactured using such spirits (Ethyl Alcohol).

THE EXCISE ORDINANCE

Excise Notification No. 966

EXCISE DUTY ON MALT LIQUOR

BY virtue of the powers vested in me by Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order direct that, with effect from 10th October 2014 –

- (1) There shall be imposed on Malt Liquor of less than Five per centum (5%) of absolute strength as indicated in the label, manufactured in and issued from any licensed brewery established in Sri Lanka, a duty at the rate of Rupees One Hundred and Twenty (Rs. 120.00) only on every litre so issued.
- (2) There shall be imposed on Malt Liquor of Five per centum (5%) and above of absolute strength as indicated in the label, manufactured in and issued from any licensed brewery established in Sri Lanka, a duty at the rate of Rupees One Hundred and Forty Five (Rs. 145.00) only on every litre so issued.
- (3) The aforesaid duty shall not be levied or recovered on any quantity of such liquor which is issued from such brewery for the use of any Diplomatic Mission in Sri Lanka or any foreign country, if payment for such quantity of Liquor is made from the foreign account of such Diplomatic Mission; and
- (4) The Excise Notification, No. 966 published in *Gazette Extraordinary*, No. 1821/4 of 29.07.2013 is hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01.
09th October 2014.

11-93/2

THE EXCISE ORDINANCE

Excise Notification No. 965

EXCISE DUTY ON COUNTRY MADE FOREIGN SPIRITS MANUFACTURED IN SRI LANKA

BY virtue of the powers vested in me by Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order direct that, with effect from 10th October 2014 –

- (1) There shall be levied on Country made “Foreign” spirits manufactured in Sri Lanka, a duty at the rate of Rupees One Thousand Three Hundred and Seventy (Rs. 1,370.00) on every proof litre provided that such duty shall not be levied or recovered on any quantity of the aforesaid “Foreign” spirits which is exported out of the Island; and

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 09.10.2014

- (2) The Excise Notification, No. 960 published in *Gazette Extraordinary*, No. 1821/4 of 05.10.2012 is hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01.
09th October 2014.

11-93/3

THE EXCISE ORDINANCE

Excise Notification No. 964

EXCISE DUTY ON MOLASSES, PALMYRAH, COCONUT AND PROCESSED ARRACK

BY virtue of the powers vested in me under Sub-section (1) of Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order direct that, with effect from 10th October 2014 –

- (1) There shall be levied on Molasses, Palmyrah, Coconut and Processed Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka, a duty at the rate of Rupees One Thousand Two Hundred (Rs. 1,200.00) per proof litre on Molasses, Palmyrah, Coconut and Processed Arrack provided that such duty shall not be levied or recovered on any quantity of the aforesaid liquor which is exported out of the Island; and
- (2) The Excise Notification, No. 959 published in *Gazette Extraordinary*, No. 1821/4 of 29.07.2013 is hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01.
09th October 2014.

11-93/4