

Government Notifications

EXCISE ORDINANCE

Excise Notification No. 02/2023

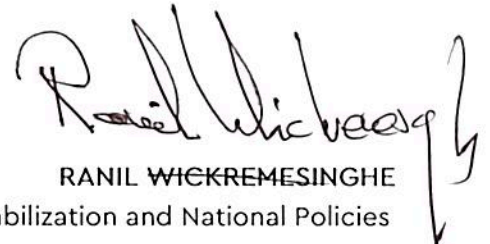
EXCISE DUTY ON LIQUOR

BY virtue of the powers vested in me by Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do by this Order direct that, with effect from July 01, 2023;

- (1) Special Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka shall be levied a duty at the rate of Rupees Six Thousand (Rs 6,000.00) per litre of alcohol;
- (2) Molasses, Palmyrah, Coconut and Processed Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka shall be levied a duty at the rate of Rupees Six Thousand Four Hundred Twenty (Rs. 6,420.00) per litre of alcohol;
- (3) Country made "Foreign" spirits manufactured in Sri Lanka shall be levied a duty at the rate of Rupees Six Thousand Six Hundred (Rs. 6,600.00) per litre of alcohol;
- (4) Malt Liquor of Five per centum (5%) and below of absolute strength as indicated in the label, manufactured in and issued from any licensed brewery established in Sri Lanka shall be levied a duty at the rate of Rupees Four Thousand Seven Hundred Fifty (Rs. 4,750.00) per litre of alcohol;
- (5) Malt Liquor of more 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 shall be levied a duty at the rate of Four Thousand Nine Hundred Eighty (Rs. 4,980.00) per litre of alcohol;
- (6) Liquors (other than toddy or any liquor made from any cereal) manufactured by process other than distillation of natural products of the Palm Tree or any other plant manufactured in Sri Lanka shall be levied a duty at the rate of Rupees Four Thousand Seven Hundred Fifty (Rs. 4,750.00) per litre of alcohol;

- (7) Liquors produced only from local plant materials or plant products or potable local animal milk, containing not more than 18% by volume of alcohol manufactured by process other than distillation in Sri Lanka shall be levied a duty rate of Rupees One Thousand Three Hundred (Rs.1,300.00) per litre of alcohol;
- (8) Country made Milk Punch manufactured in Sri Lanka shall be levied a duty at the rate of Rupees Three Thousand Three Hundred (Rs. 3,300.00) per litre of alcohol;
- (9) Country made Cider of not more than Four per centum (4%) of absolute strength as indicated in the label, manufactured in Sri Lanka shall be levied a duty at the rate of Rupees Three Thousand Six Hundred (Rs. 3,600.00) per litre of alcohol;
- (10) The duty prescribed in (1) to (9) above shall not be levied or recovered on any quantity of the aforesaid liquor which is exported; and
- (11) The duty prescribed in (4) and (5) above shall not be levied or recovered on any quantity of such liquor issued from such brewery for the use of any Diplomatic Mission in Sri Lanka if payment for such quantity of Liquor is made from the foreign account of such Diplomatic Mission.

The Excise Notification No. 07/2022 published in *Gazette Extraordinary* No. 2312/70 of December 31, 2022 is hereby rescinded.



RANIL WICKREMESINGHE
Minister of Finance, Economic Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies,
Colombo 01,
June 30, 2023.