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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1821/3 - 2013 ජූලි මස 29 වැනි සඳුදා - 2013.07.29
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PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 958

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

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 declare the following order.

Excise Notification No. 957 published in the *Gazette Extraordinary* No. 1804/16 of April 03, 2013 is hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
29th July, 2013.

ORDER

1. There shall be a imposed and charged duty with effect from 31st July 2013, on the articles specified in Column (I) and on the respective quantities in 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 (Contd.)

	Column I Article	Column II Locally supplied/ Imported Litres Per Month	Column III Rate of Duty (Rs. per Bulk Litre)	
			Local supply	Import
1	Spirit (Ethyl Alcohol) to be used by Government approved research and Educational Institutions, Hospitals and Government Departments.	(i) Upto 100 litres (ii) Upto 500 liters (iii) Upto 10,000 litres (iv) Upto 20,000 litres (v) Above 20,000 liters	Free Free Rs. 350/= Rs. 450/= Rs. 800/=	Free Rs. 50/= Rs. 400/= Rs. 500/= Rs. 900/=
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.)	(i) Upto 500 litres (ii) Upto 10,000 litres (iii) Upto 20,000 litres (iv) Above 20,000 liters	Free Rs. 350/= Rs. 450/= Rs. 800/=	Rs. 75/= Rs. 400/= Rs. 500/= Rs. 900/=
3	Spirit (Ethyl Alcohol) to be used in the manufacturing of Alcohol	For each litre	Rs. 100*/=	Rs. 200*/=
4	Impure Ethyl Alcohol spirits (Technical spirits/ weak spirits)	For each litre	Rs. 225/=	Rs. 875/=

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