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The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

අංක 1711/8 - 2011 ජූනි 21 වැනි අඟහරුවාදා - 2011.06.21  
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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**THE EXCISE ORDINANCE**

**Excise Notification, No. 937**

**EXPORT OF UNDENATURED, POTABLE AND BOTTLED LIQUOR MEANT FOR SALES**

ORDER made by the President under subsection (1) (a) 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.

Colombo 01,  
Ministry of Finance and Planning.  
20th June, 2011.

MAHINDA RAJAPAKSA,  
President,  
Minister of Finance and Planning.

**ORDER**

Export of undenatured, potable and bottled liquor meant for sales, on permits issued by Commissioner General of Excise under section 12 of the Excise Ordinance shall be permitted on payment of excise duty or on furnishing a Bond or Bank guarantee for export of such article on a duty free basis and such bond or guarantee shall be acceptable to the Commissioner General of Excise.

Exporters of undenatured, potable and bottled liquor meant for sales, for purpose of this Notification shall be deemed to be Excise Licensees and shall be permitted to purchase their above mentioned type of liquor for export from manufacturers or wholesalers. Exporters shall furnish to the satisfaction of the Commissioner General of Excise, all documents referred to in the Schedule hereto within Thirty days of export of the undenatured, potable and bottled liquor meant for sales, to be entitled to duty free concession in the case of indirect Exporters only, the time limitation of submitting the relevant documents will be sixty days, failing which excise duty shall be paid by the Exporters at the prevalent rates in addition to any penalties that may be levied.

Excise Notification 878 published in Gazette Extraordinary No. 1386/31 of 1 st April 2005 be rescinded.

**SCHEDULE**

1. An invoice for undenatured, potable and bottled liquor meant for sales, exported;
2. Bill of Lading or Airway Bill.
3. The Customs Export Entry.