

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 and Economic Affairs, do by this Order declare that, the rate of Excise duty applicable on every article specified in the Columns I, II and III of the Schedule hereto, shall replace corresponding every article specified under the Schedule I of the Extraoridinay Gazette Notification No. 2044/32 dated November 09, 2017 and Schedule of the Extraoridinay Gazette Notification No. 2097/3 dated November 12, 2018, issued under the Section 3 of this Act, shall be as specified in the corresponding entry in Column IV of the Schedule with effect from December 04, 2018.

The Order made under Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989 and published in the Extraordinary Gazette Notification No. 2097/3 dated November 12, 2018 is hereby recinded with effect from December 04, 2018.

MAHINDA RAJAPAKSA,
Minister of Finance and Economic Affairs.

Ministry of Finance and Economic Affairs,
Colombo 01,
December 03, 2018.

Schedule

<i>HS Hdg. I</i>	<i>HS Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	

	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product which ever is higher
	2202.99	Other	
	2202.99.30	Beverages put up for retail sales as “Energy Drinks”	Rs. 12 per litre or 30 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product which ever is higher
		Beverages based on fruit or vegetable juices:	
	2202.99.51	Sugar contents of which is more than 6 g per 100ml	Rs. 12 per liter or 30 Cts per gram of sugar, excluding 9 g per 100 mililiter, contained in the product which ever is higher
		Other:	
	2202.99.91	Sugar contents of which is more than 6 g per 100ml	Rs. 12 per liter or 30 Cts per gram of sugar, excluding 9 g per 100 mililiter, contained in the product which ever is higher