

Government Notifications
EXCISE ORDINANCE
Excise Notification No. 04/2023
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 January 01, 2024;

- (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 Eight Hundred Forty (Rs. 6,840.00) 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 Seven Thousand Three Hundred Twenty (Rs. 7,320.00) per litre of alcohol;
- (3) Country made "Foreign" spirits manufactured in Sri Lanka shall be levied a duty at the rate of Rupees Seven Thousand Five Hundred Twenty Five (Rs. 7,525.00) 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 Five Thousand Four Hundred Fifteen (Rs. 5,415.00) 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 Five Thousand Six Hundred Eighty (Rs. 5,680.00) 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 Five Thousand Four Hundred Fifteen (Rs. 5,415.00) 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 Four Hundred Eighty (Rs. 1,480.00) 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 Seven Hundred Sixty (Rs. 3,760.00) 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 Four Thousand One Hundred five (Rs. 4,105.00) 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. 02/2023 published in *Gazette Extraordinary* No. 2338/57 of June 30, 2023 is hereby rescinded.



RANIL WICKREMESINGHE

Minister of Finance, Economic Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies,
Colombo 01,
December 31, 2023.