

Excise Ordinance

Excise Notification No: 12/2018

EXCISE DUTY ON IMPORT OF NON-POTABLE SPRITS

BY virtue of the powers vested in me by sections 2, 12, 22 and 25, read together with section 32 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Mangala Samaraweera, Minister of Finance and Mass Media do by this Order amend the Paragraph (b) of the Excise Notification No. 07/2018 published in the Gazette Extraordinary No. 2059/32 dated February 21, 2018, by the substitution of the following new Paragraph;

“(b) any export oriented manufacturing company, which has entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 (Hereafter called “BOI approved manufacturing company”), and exports 100% of its products, manufactured by using the items in the Schedule I of Excise Notification No. 07/2018 published in the Gazette Extraordinary No. 2059/32 dated February 21, 2018 as its raw materials and such export is certified by the Director General of the Board of Investment of Sri Lanka, Excise duty on importation of such raw materials shall not be levied with effect from October 04, 2018.

Provided that, if any such BOI approved manufacturing company sells a part of its product in the local market as approved by the BOI, such company shall pay duty as prescribed in Paragraph (a) of aforesaid Excise Notification No. 07/2018, proportionately on such part of the raw materials as attributable to the products sold in the local market.”

Ministry of Finance and Mass Media,
Colombo 01,
October 03, 2018.

MANGALA SAMARAWEERA,
Minister of Finance and Mass Media