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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1846/9 - 2014 ජනවාරි මස 20 වැනි සඳුදා - 2014.01.20  
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PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 963

EXCISE DUTY ON IMPORT/LOCAL SUPPLY OF SPIRITS (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. 958 published in the *Gazette Extraordinary* No. 1821/3 of the Democratic Socialist Republic of Sri Lanka, of 29th October 2013 is hereby rescinded.

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
20th January, 2014.

ORDER

1. There shall be a imposed and charged duty with effect from 21th January 2014, 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

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

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