

Excise Ordinance

Excise Notification No.926

By virtue of the powers vested in me by Section 25 read with Section 32 of the Excise Ordinance (Chapter 52) as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this notification declare that the guidelines and conditions, published in the Excise Notification, No.902, appearing in Gazette Extraordinary, No: 1544/17 of 10th April 2008 are hereby amended as follows with effect from 23.11.2010.

1. The License fees shown in the Schedule I of the aforesaid Notification are amended as shown in the Schedule I of this Notification.
2. By the deletion of paragraph 29 of Schedule III of the aforesaid Notification and the substitution in its place the following:-

"where the transferee is not a legal heir of the transferor, a further sum of Rs.1,500,000/- shall be paid in the case of FL 04 type licenses and Rs.200,000/- shall be paid in other types as fees for transfer of the license to such transferee."

Mahinda Rajapaksa,
Minister of Finance & Planning.

Ministry of Finance and Planning,
Colombo 01,
19. November, 2010.

SCHEDULE I

ANNUAL LICENSE FEE / SECURITY DEPOSIT PAYABLE

<i>Column I</i>		<i>Column II</i>	
<i>Nature or Description of the License</i>		<i>Annual License Fee Rs.</i>	<i>Security/ Deposit Rs.</i>
1	License for the manufacture of Malt Liquor	200,000/-	50,000/-
2	License for the manufacture of Country made Foreign Liquor	200,000/-	5,000/-
3	License for the manufacture, bottle and sell Milk Punch and/or Wines	1,000/-	-
4	License to manufacture, bottle and sell Liquors made from any natural product of the Palm tree or any other plants containing not more than 4% by volume of alcohol, manufactured by any process other than Distillation	500/-	-
5	License to manufacture Liquor other than Toddy or any other Liquor made from any cereal containing more than 4% by volume of alcohol, manufactured by any process other than Distillation from the natural product of the Palm tree or any other plant	2,000/-	-
6	License to manufacture Tea cider	500/-	-
7	License to tap trees in Jaffna District-Male Palmyrah (per tree)	25/-	-
	License to tap trees in Jaffna District - Female Palmyrah (per tree)	35/-	
	License to tap trees in Jaffna District-Coconut (per tree)	35/-	
	License to tap Kitul Palm (per year)	50/-	
8	License to manufacture Country made Foreign Spirits from spirits distilled from the Coconut or other products, other than Toddy	5,000/-	5,000/-
9	Distillery License	100,000/-	5,000/-
10	Storage and Warehouse License	10,000/-	Nil
11	Manufacture's wholesale Arrack/Beer/Foreign Liquor Outlet	100,000/-	50,000/-
12	Toddy Bottling License	200,000/-	-
13	Vinegar Manufactory License	500/-	-

<i>Column I</i>		<i>Column II</i>	
<i>Nature or Description of the License</i>		<i>Annual License Fee Rs.</i>	<i>Security/ Deposit Rs.</i>
14	Tree tapping for Vinegar (per tree)	25/-	-
15	Wholesale License for liquor (FL/3)	500,000/-	50,000/ (for Arrack only)
16	Retail License for Liquor (FL/4) Municipal Area Urban Council Area Other areas Licenses given to Super Markets, Grocery Stores and like Enterprises where the annual turnover of the applicant company/business or the parent company/business of the applicant exceeds Rs 72 million per year	300,000/- 200,000/- 150,000/- 400,000/-	25,000/- 25,000/- 25,000/- 25,000/-
17	Hotels Licenses (FL/7) (Tourist Board approved) Rooms 250 or over Rooms 200 or over Rooms 100 or over Rooms 50 or over Rooms 20 or over Rooms below 20 Hotels Non Tourist Board Approved Rooms 5 or over	500,000/- 400,000/- 225,000/- 200,000/- 175,000/- 150,000/- 150,000/-	5,000/- 5,000/- 5,000/- 5,000/- 5,000/- 5,000/- 25,000/-
18	Hotel Bar License (FL/8) Municipal Council Areas Other Areas Auxiliary License	50,000/- 40,000/- 25,000/-	- - -
19	Occasional License (per day) FL/14	5,000/-	-
20	Supplementary License to extend the hours of sale (FL/15) for first two hours (per hour) Beyond that :- (Application fee will not charge)	500/- 5,000/-	- -

<i>Column I</i>		<i>Column II</i>	
<i>Nature or Description of the License</i>		<i>Annual License Fee</i>	<i>Security/Deposit</i>
		<i>Rs.</i>	<i>Rs.</i>
21	Auctioneer's License (per day) (FL/16)	5,000/-	-
22	Entertainment Bar License for Cinemas (FL/9)	100,000/-	25,000/-
23	Rest House License (FL/12)	75,000/-	25,000/-
24	Restaurant License (Tourist Board Approved) ((FL/11)		
	Restaurant A Grade	250,000/-	5,000/-
	Restaurant B Grade	200,000/-	5,000/-
	Restaurant C Grade	150,000/-	5,000/-
	Non Tourist Board Approved (Application Fee Chargeable)	150,000/-	25,000/-
25	Railway Restaurant (FL/10)	25,000/-	25,000/-
26	Proprietary Club License (FL/13)	400,000/-	25,000/-
27	Members only Clubs, Social & Recreational Clubs (FL/13 A)		
	Municipal areas	150,000/-	25,000/-
	Urban Council areas	100,000/-	25,000/-
	Other areas	50,000/-	25,000/-
28	Sports Clubs :-		
	Municipal areas	100,000/-	-
	Urban Council areas and other areas	50,000/-	-
29	Special License for sale of Beer, Ale, Stout & Wines		
	Retail License (FL/22A)	50,000/-	2,500/-
	Consume at the premises (FL/22B)	75,000/-	2,500/-
30	Estate Canteens :-		
	Toddy only	20,000/-	10,000/-
	Arrack & Toddy	50,000/-	10,000/-
31	Sale of Rectified Spirits (FL/17)	2,500/-	-
32	Sale of Medicated Wines (FL/18)	2,500/-	-
33	Sale of Wine Spirits	500/-	-
34	Sale of Ethyl Alcohol	25,000/-	2,500/-
35	Bottling License	10,000/-	-
36	Cottager's License to tap For Sweet Toddy (per Coconut tree)	25/-	-

<i>Column I</i>		<i>Column II</i>	
<i>Nature or Description of the License</i>		<i>Annual License Fee Rs.</i>	<i>Security/Deposit Rs.</i>
37	Commercial License to tap for Sweet Toddy (per Coconut tree)	50/-	-
38	Toddy Collecting Station License	1,000/-	-
39	Special fermented Toddy License to tap for consumption for medicinal purposes	50/-	-
40	License to tap, manufacture and draw fermented/ unfermented Toddy(per tree)	25/-	-
41	License to manufacture Medicinal/Ayurvedic products by using Ethyl Alcohol	10,000/-	-
42	License to manufacture industrial products by using Ethyl Alcohol	500,000/-	-
43	License to import and keep in possession of Non potable Spirits	25,000/-	-

<i>Column I</i>		<i>Column II</i>
<i>Nature or Description of the License</i>		<i>Annual License Fee/Security/Deposit</i>
44	License for the manufacture and sale of processed Arrack by wholesale and/or manufacture and issue to wholesale Outlet	Cts.25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum Rs.200,000/-
45	License for the manufacture and sale of Molasses/Cane Arrack by wholesale and/or manufacture and issue to wholesale Outlet.	Cts.25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum Rs.200,000/-

<i>Column I</i>		<i>Column II</i>
<i>Nature or Description of the License</i>		<i>Annual License Fee/Security/Deposit</i>
46	License for the manufacture and sale of Palmyrah Arrack by wholesale and/or manufacture and issue to wholesale Outlet.	Cts.25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum Rs.50,000/-
47	License for the manufacture and sale of Special Arrack by wholesale and/or manufacture and issue to wholesale Outlet.	Cts.25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum Rs.500,000/-
48	License for the manufacture and sale of Coconut Arrack by wholesale and/or manufacture and issue to wholesale Outlet.	Cts.25 per bulk Litre of estimated sales, or issues of Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum Rs.200,000/-

Note :

- a. Types of License described under items numbered 1,2,3,4,5,6,7,8,9,10,11,12,13,14,41,42,44,45,46,47 and 48 will be dealt with under Manufacturing License.
- b. Levy of application fees will be limited to the types of License described under items numbered 15,16,17,18,22,23,24,25,26,27,28,29 and 30.
- c. Bottling Licenses should be obtained for the following Licenses described under items numbered 1,2,3,4,5,6,8,12,44,45,46,47 and 48.
- d. Stamp duties should be charged in terms of the Stamp Duties (Special Provisions) Act No.12 of 2006 published in Gazette in 1439/1 of April, 03, 2006.