

Excise Ordinance

Excise Notification No. 983

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, Ravi Karunanayake, Minister of Finance, do by this Order amend the Notification No. 902 published in the Gazette Extraordinary, No. 1544/17 dated 10.04.2008 as follows:-

(1) By the substitution of the following Schedule I of that Notification as follows :-

SCHEDULE I

<i>Column I</i>		<i>Column II</i>	
<i>Type of the License</i>		<i>Annual License Fee Rs.</i>	<i>Security/Deposit Rs.</i>
1	Distillery License (i) Distillery License (Except Palmyrah) (ii) Distillery License (Palmyrah)	100,000,000 250,000	25,000 25,000
2	Manufacturer's Wholesale Arrack / Beer / Foreign Liquor Outlet	1,000,000	50,000
3	Toddy Bottling License	1,000,000	-
4	Vinegar Manufactory License	500,000	-
5	Wholesale License for Liquor (FL/3)	1,000,000	50,000 (for Arrack only)
6	Retail License for Liquor (FL/4) : i. Municipal Council Area ii. Urban Council Area iii. Other areas iv. Licenses given to Super Markets, Grocery Stores etc, where the annual turnover of the applicant company / business or the parent company / business of the applicant exceeds Rs. 72 million per year	600,000 400,000 300,000 1,000,000	25,000 25,000 25,000 25,000
7	Hotel License (FL/7) Tourist Board approved and Hotels non-Tourist Board approved rooms 5 or over : (i) Rooms 200 or over (ii) Rooms 20 up to 199 (iii) Rooms below 20	1,000,000 500,000 300,000	25,000 25,000 25,000

8	Hotel Bar License (FL/8)	100,000	-
9	Supplementary License to extend the hours of sale (per day) (FL/15)	75,000	-
10	Restaurant License (for Restaurants which are approved / not approved by the Tourist Board) (FL/11)	600,000	25,000
11	Social and Recreational Clubs, Sports Clubs And Members only Clubs (FL 13 A):	600,000	25,000
12	Proprietary Club License (FL/13)	800,000	25,000
13	Rest House License (FL/12)	300,000	25,000
14	Entertainment Bar License for Cinemas (FL/9)	300,000	25,000
15	i. Special License for sale of Beer, Ale, Stout and Wines (Retail License) (FL/22A)	100,000	25,000
	ii. Consume at the premises (FL/22 B) (for premises which are approved / not approved by the Tourist Board)	150,000	25,000
16	Estate Canteens	100,000	25,000
17	Toddy Collecting License	100,000	-
18	Railway Restaurant (FL/10)	50,000	25,000
19	Sale of Rectified Spirits (FL/17) / Sale of Ethyl Alcohol	50,000	25,000
20	Bottling License	50,000	-
21	Storage and Warehouse License	50,000	-
22	Occasional License (per day) (FL/14)	50,000	-
23	Auctioneer's License (per day) (FL/16)	50,000	-
24	License to import, keep in possession and sell non-potable spirits	50,000	-
25	License for the manufacture, bottling and sale of Milk Punch and or Wines	5,000	-
26	License to the 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	5,000	-

27	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	5,000	-
28	License to the manufacture Tea Cider	5,000	-
29	Sale of Medicated Spirits (FL/18)	5,000	-
30	Sale of Wine Sprits	5,000	-

	Nature or Description of the License	License Fee
31	License for the manufacture and sale of Processed Arrack by wholesale and or manufacture and issue to Wholesale Outlet	Rs. 50,000,000/= (Rupees Fifty million)
32	License for the manufacture and sale of Molasses / Cane Arrack by wholesale and or manufacture and issue to Wholesale Outlet	
33	License for the manufacture and sale of Special Arrack by wholesale and or manufacture and issue to Wholesale Outlet	
34	License for the manufacture and sale of Coconut Arrack by wholesale and or manufacture and issue to Wholesale Outlet	
35	License for the manufacture and sale of Country made Foreign Liquor by wholesale and or manufacture and issue to Wholesale Outlet	
36	License for the manufacture and sale of Malt Liquor by wholesale and or manufacture and issue to Wholesale Outlet	Rs. 50,000,000/= (Rupees Fifty million)
37	License for the manufacture and sale of Palmyrah Arrack by wholesale and or manufacture and issue to Wholesale Outlet	Rs. 500,000/= (Rupees Five hundred thousand)

(2) Schedule III of that Notification is hereby amended as follows:-

a. By the repeal of Paragraph 5 and the substitution therefor, of the following :-

“ 5. A non – refundable fee of Rupees ten thousand (Rs. 10,000/-) shall be paid when applying for a new license or renewal of license ” ;

b. By the repeal of Paragraph 6 and the substitution therefor, of the following :-

“ 6. Every license shall be valid for a period of one year. The license which is issued in the middle of the year shall be issued for the remaining period of the year ”;

c. By the repeal of Paragraph 7 and the substitution therefor , of the following :-

“ 7. Every license issued under the Excise Ordinance shall be subject to a license fee set out in schedule I and such fee shall be charged on a pro-rata basis in the case of a new license issued for a part of a year. The payment shall be made at least seven working days prior to the date of commencement of the relevant financial year. However, if the fee is not received by the relevant Divisional Secretary at least seven working days after the commencement of a financial year, an additional period of four weeks shall be allowed to make payment subject to a penalty of 1 % of the value of license fee. After the period of four weeks, Penalty shall be 3% of the value of license fee.”.

d. By the omission of words and figures of Rs. 7,500/- of Paragraph 27 and the substitution of the words and figures of Rs. 10, 000/-,

e. By the repeal of Paragraph 28 and the substitution therefor, of the following :-

“ 28. The fee for transfer of license shall be Rs. 10,000/- ”

f. By the repeal of Paragraph 29 and the substitution therefor, of the following:-

“ 29. If the transferee who is not a legal heir of the transferor, the new application for transfer of license shall be as follows :- ”

- i. FL 04 type liquor license shall be Rs. 15,000,000/-
- ii. Any other liquor license shall be Rs. 1,500,000/-

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,

Colombo 01.

15.12.2015

Excise Ordinance

Excise Notification No. 984

By virtue of the power vested in me by section 25 read with section 32 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Ravi Karunanayake, Minister of Finance do by this Order declare that the Notification No. 926 published in Gazette Extraordinary No. 1680/24 of November 19, 2010 and the Notification No. 974 published in Gazette Extraordinary No. 1901/19 of February 13, 2015 is hereby rescinded.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,

Colombo 01.

15.12.2015