

**Government Notifications**

**EXCISE ORDINANCE**

**Excise Notification No. 03/2025**

Rules made by the Minister of Finance, Planning and Economic Development under Section 32 read with Section 25 of the Excise Ordinance (Chapter 52) and confirmed by resolution of Parliament on December 05, 2025.

These Rules shall come in to effect from December ...<sup>12</sup>..., 2025.

  
Anura Kumara Dissanayake  
Minister of Finance,

Planning and Economic Development

Ministry of Finance,  
Planning and Economic Development  
Colombo 01,  
December ...<sup>11</sup>..., 2025.

**RULES PERTAINING TO EXCISE LICENSE FEES**

1. For each category of Excise License specified under Column II of the Schedule hereto, the Annual Excise License Fee, the Security Deposit and the One-time fee for Industry Entry shall be paid in accordance with the amounts specified in Columns III, IV and V of the said Schedule respectively.
2. If there is a difference between the Security Deposit amount specified under Column IV of the said Schedule and the Security Deposit amount already paid under the rules previously in force applicable to Excise License Fees, such balance sum shall be paid to the Commissioner General of Excise within a period of thirty (30) days from the date of commencement of these Rules.
3. The One-time fee for industry Entry specified under Column V of the said Schedule shall be a non-refundable fee payable only once by the relevant licensee on the first issuance of the relevant license after the commencement of these Rules and shall be payable to the Commissioner General of Excise.

4. Excise Notification No. 1004 published in the Gazette Extraordinary No. 2049/4 dated December 11, 2017, Excise Notification No. 09/2018 published in Gazette Extraordinary No. 2065/57 dated April 06, 2018, Excise Notification No. 01/2024 published in the Gazette Extraordinary No. 2366/38 dated January 12, 2024 and Excise Notification No. 03/2024 published in the Gazette Extraordinary No. 2369/32 dated February 01, 2024 shall stand rescinded upon these Rules coming in to effect.

## SCHEDULE

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>	<i>Column V</i>
<i>Serial No.</i>	<i>Nature or Description of the License</i>	<i>Annual Excise License Fee (Rupees)</i>	<i>Security Deposit (Rupees)</i>	<i>One-time fee for Industry Entry (Rupees)</i>
1	Distillery License (D1) (i) Distillery License (Except Palmyrah Arrack) (ii) Distillery License (Palmyrah Arrack)	2,000,000 300,000	250,000 50,000	25,000,000 5,000,000
2	Toddy Bottling License (B2) i. Coconut Toddy Bottling ii. Palmyrah Toddy Bottling	1,500,000 500,000	1,000,000 1,000,000	10,000,000 1,000,000
3	Vinegar Manufactory License	500,000	50,000	2,500,000
4	License for the manufacture, bottling and sale of Milk Punch and or Wine	100,000	50,000	500,000
5	License to manufacture liquor other than Toddy made from any cereal containing not 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.	100,000	50,000	100,000
6	License to manufacture liquor other than Toddy 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.	100,000	50,000	100,000
7	License to manufacture Cider	100,000	50,000	500,000
8	Liquor bottling License (Excise B1)	5,000,000	10,000,000	5,000,000
9	Storage and Warehouse License	100,000	50,000	1,000,000
10	Toddy Collecting station License	50,000	25,000	100,000

11	License to export liquor	100,000	50,000	100,000
12	Wholesale Arrack/ Beer/ Foreign Liquor distribution license issued to Licensed Traders (Manufacturers) (AL/6)	1,500,000	500,000	2,500,000
13	Wholesale License for Liquor (FL/3) i. For Liquor Manufacturers ii. For the persons not manufacturing liquor	2,000,000 2,000,000	1,000,000 1,000,000	1,000,000 2,500,000
14	Retail License to sell Liquor outside (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. 1,000 million per year, irrespective of their situated area	1,000,000 800,000 600,000 1,500,000	500,000 500,000 500,000 500,000	15,000,000 12,500,000 10,000,000 15,000,000
15	Hotel License (FL/7) Sri Lanka Tourism Development Authority approved and Sri Lanka Tourism Development Authority not approved Hotels which have 5 room or more: (i) Rooms 400 or over (ii) Rooms 200 up to 399 (iii) Rooms 20 up to 199 (iv) Rooms below 20	1,000,000 750,000 350,000 200,000	100,000 100,000 100,000 100,000	500,000 250,000 200,000 100,000
16	Hotel Bar License (FL/8)	150,000	50,000	250,000
17	Entertainment Bar License for Cinemas (FL/9)	100,000	50,000	250,000
18	Railway Restaurant (FL/10)	100,000	50,000	250,000
19	Restaurant License (for Restaurants which are approved/not approved by the Sri Lanka Tourism Development Authority) (FL/11)	300,000	100,000	250,000
20	Rest House License (FL12)	200,000	50,000	250,000
21	Proprietary Club License (FL13)	2,000,000	500,000	5,000,000
22	License for Social and Recreational Clubs, Sports Clubs and Members only Clubs (FL/13A)  i. Municipal Council Area ii. Urban Council Area iii. Other Areas	500,000 400,000 300,000	100,000 100,000 100,000	500,000 500,000 500,000
23	Occasional License (per day/per Bar) (FL/14)	50,000		

24	Supplementary License to extend the hours of sale (per week) (FL/15)	50,000		
25	Auctioneer's License (per day) (FL/16)	100,000		
26	Sale of Rectified Spirits /Sale of Ethyl Alcohol (FL/17)	100,000	100,000	10,000,000
27	Sale of Medicated Spirits (FL18)	100,000	50,000	500,000
28	Special License for sale of Beer, Ale, Stout and Wine (for premises which are approved/not approved by the Sri Lanka Tourism Development Authority) i. Retail License (FL/22A) ii. Consume at the premises (FL/22B)	100,000 150,000	50,000 50,000	250,000 250,000
29	Accessory Arrack Licenses which are issued together with Foreign Liquor (FL) License  i. AFL 1 ii. AFL 2 iii. AFL 3 iv. AFL 4	50,000 50,000 100,000 100,000	25,000 25,000 50,000 50,000	250,000 250,000 250,000 250,000
30	License for Sale of bottled toddy	50,000	100,000	200,000
31	Estate Canteens license i. For sale only Toddy ii. For sale Toddy and Arrack	50,000 100,000	50,000 100,000	100,000 200,000
32	Sale of Wine Spirits	10,000	5,000	50,000

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>	<i>Column V</i>
<i>Serial No.</i>	<i>Nature or Description of the License</i>	<i>Annual Excise License Fee (Rupees)</i>	<i>Security Deposit (Rupees)</i>	<i>One-time fee for Industry Entry (Rupees)</i>
33	Excise license for the manufacture of Processed Arrack and sale of Processed Arrack by wholesale	Rs. 3 per bulk Liter of estimated sales, or issue 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 of Rs. 1,500,000/- per license	Rs. 20,000,000 per Excise License	25,000,000
34	Excise license for the manufacture of Molasses/ Sugar Cane Arrack and sale of Molasses/ Sugar Cane Arrack by wholesale			
35	Excise license for the manufacture of Special Arrack and sale of Special Arrack by Wholesale			
36	Excise license for the manufacture of Coconut Arrack and sale of Coconut Arrack by Wholesale			
37	Excise license for the manufacture of Palmyra Arrack and sale of Palmyra Arrack by wholesale	Rs. 3 per bulk Liter 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 of Rs. 500,000/-	Rs. 5,000,000 per Excise License	5,000,000

38	License for the manufacture Country made Foreign Liquor	Rs. 3 per bulk Liter of estimated sales, or issues of Foreign Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Foreign Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/-	Rs. 20,000,000 per Excise License	25,000,000
39	License for the manufacture Malt Liquor	Rs. 3 per bulk Liter of estimated sales, or issues of malt liquor to the premises during the period of the license calculated on the basis of the sale/ issue of Malt Liquor at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/-	Rs. 20,000,000 per Excise License	25,000,000



38	License for the manufacture Country made Foreign Liquor	Rs. 3 per bulk Liter of estimated sales, or issues of Foreign Arrack to the premises during the period of the license calculated on the basis of the sale/issue of Foreign Arrack at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/-	Rs. 20,000,000 per Excise License	25,000,000
39	License for the manufacture Malt Liquor	Rs. 3 per bulk Liter of estimated sales, or issues of malt liquor to the premises during the period of the license calculated on the basis of the sale/ issue of Malt Liquor at the premises during the period of twelve consecutive months ending on August 31, of current year subject to a minimum of Rs. 5,000,000/-	Rs. 20,000,000 per Excise License	25,000,000