

Government Notifications

Excise (Special Provisions) Act, No.13 of 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No.13 of 1989, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that:-

- (a) The Excise duty on every article specified in Column III of the Schedule hereto shall be payable at the rate specified in the corresponding entry in Column IV of that Schedule.
- (b) Wherever an ad valorem rate and a unit rate are specified in Column IV of Schedule hereto, the applicable rate for the purpose of calculating the Excise duty payable shall be that rate the application of which results in a higher amount being payable as Excise duty.
- (d) The orders made under Section 3 and published in the Extraordinary Gazette Notifications No. 1702/19 of 21.04.2011, 1706/3 of 16.05.2011 and No. 1728/10 of 19.10.2011 are hereby rescinded.
- (e) This order shall come into effect from 22.11.2011

MAHINDA RAJAPAKSA,
Minister of Finance and Planning

Ministry of Finance and Planning,
Colombo 01
21.11.2011

Schedule

H S Hdg. I	H S code II	Description III	Excise Duty IV
		Compound non alcoholic preparation of a kind used in the manufacture of beverages	Rs. 40/= per l
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	2201.10	Mineral waters and aerated waters :	
	2201.10.90	Other	Rs. 8/= per l
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Rs. 8/= per l
	2202.90	Other	
	2202.90.90	Other	Rs. 8/= per l
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 4,000 per kg net weight
	2402.20	Cigarettes containing tobacco :	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs. 3,465/= per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs. 7,540/= per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs. 10,381/= per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs. 13,243/= per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs. 16,400/= per 1000 cigarettes
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.10.10	Pipe tobacco	Rs. 400/= per kg
		Other :	
	2403.91	"Homogenised" or "reconstituted" tobacco :	
	2403.91.10	Pipe tobacco	Rs. 400/= per kg

H S Hdg. I	H S code II	Description III	Excise Duty IV
	2403.99	Other :	
	2403.99.10	Pipe tobacco	Rs. 400/= per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :	
	2710.11	Light oils and preparations :	
	2710.11.20	Petrol	Rs. 25/= per l
	2710.19	Other :	
	2710.19.40	Gas oil / Diesel	Rs. 2.50 per l
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors:	
	8418.10.10	Used/ reconditioned	17%
	8418.10.90	Other	17%
		Refrigerators, household type :	
	8418.21	Compression-type :	
	8418.21.10	Used/ reconditioned	17%
	8418.21.20	Single Door type	17%
	8418.21.30	Double Door type	17%
	8418.29	Other :	
	8418.29.10	Used/ reconditioned absorption-type, electrical	17%
	8418.29.20	Other absorption-type, electrical	17%
	8418.29.30	Other used/ reconditioned	17%
	8418.29.90	Other	17%
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.10	Not exceeding 566 l used/ reconditioned	17%
	8418.30.20	Other, not exceeding 566 l	17%
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.10	Not exceeding 566 l used/reconditioned	17%

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	8418.40.20	Other, not exceeding 566 l	17%
		Parts :	
	8418.91	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.10	Cabinets for refrigerators	20%
	8418.91.20	Other cabinets	17%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
		Dish washing machines :	
	8422.11	Of the household type	30%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
		Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	Fully-automatic machines :	
	8450.11.10	Unassembled in completely knocked-down form	25%
	8450.11.20	Used/reconditioned	25%
		Other, top loading :	
	8450.11.31	Of a dry linen capacity less than 4 kgs	25%
	8450.11.32	Of a dry linen capacity exceeding 4 kgs and not exceeding 5.5 kgs	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%
	8450.11.39	Other	25%
		Other, front loading:	
	8450.11.41	Of a dry linen capacity less than 4 kgs	25%
	8450.11.42	Of a dry linen capacity exceeding 4 kgs and not exceeding 5.5 kgs	25%
	8450.11.43	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%
	8450.11.49	Other	25%
	8450.12	Other machines, with built-in centrifugal drier :	

H S Hdg. I	H S code II	Description III	Excise Duty IV
	8450.12.10	Unassembled in completely knocked-down form	25%
	8450.12.20	Used/reconditioned	25%
		Other:	
	8450.12.31	Of a dry linen capacity less than 4 kgs	25%
	8450.12.32	Of a dry linen capacity of 4 kgs and not exceeding 5.5 kgs	25%
	8450.12.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%
	8450.12.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%
	8450.12.39	Other	25%
	8450.19	Other :	
	8450.19.10	Unassembled in completely knocked-down form	25%
	8450.19.20	Used / reconditioned	25%
		Other:	
	8450.19.31	Of a dry linen capacity less than 4 kgs	25%
	8450.19.32	Of a dry linen capacity exceeding 4 kgs and not exceeding 5.5 kgs	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kgs	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kgs and not exceeding 9.5 kgs	25%
	8450.19.39	Other	25%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	
	8702.10.12	Modified Vehicles of heading 87.03, not more than two years old	138%
	8702.10.13	Modified Vehicles of heading 87.03, more than two years old	138% or Rs. 380,000/= per unit
	8702.10.19	Other	102%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	
	8702.10.21	Modified Vehicles of heading 87.03	138% or Rs. 380,000/= per unit
	8702.10.29	Other	102% or Rs. 367,500/= per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old	

H S Hdg. I	H S code II	Description III	Excise Duty IV
	8702.10.32	Modified Vehicles of heading 87.03, not more than two years old	138%
	8702.10.33	Modified Vehicles of heading 87.03, more than two years old	138% or Rs. 380,000/= per unit
	8702.10.39	Other	33%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old	
	8702.10.41	Modified Vehicles of heading 87.03	138% or Rs. 380,000/= per unit
	8702.10.49	Other	33% or Rs. 218,500/= per unit
		Other, not more than five years old	
	8702.10.52	Modified Vehicles of heading 87.03, not more than two years old	138%
	8702.10.53	Modified Vehicles of heading 87.03, more than two years old	138% or Rs. 380,000/= per unit
		Other, more than five years old	
	8702.10.61	Modified Vehicles of heading 87.03	138% or Rs. 380,000/= per unit
	8702.10.69	Other	Rs. 109,000/= per unit
	8702.90	Other	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and half years old	
	8702.90.12	Modified Vehicles of heading 87.03, not more than two years old	78%
	8702.90.13	Modified Vehicles of heading 87.03, more than two years old	78% or Rs.218,000/- per unit
	8702.90.19	Other	68%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and half years old	
	8702.90.21	Modified Vehicles of heading 87.03	78% or Rs.218,000/- per unit
	8702.90.29	Other	68% or Rs. 218,500/- per unit
		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, not more than five years old	
	8702.90.32	Modified Vehicles of heading 87.03, not more than two years old	78%
	8702.90.33	Modified Vehicles of heading 87.03, more than two years old	78% or Rs.218,000/- per unit
	8702.90.39	Other	28%

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		Motor vehicles for the transport of 13 or more persons (adults) but less than 20 persons (adults) including the driver, more than five years old	
	8702.90.41	Modified Vehicles of heading 87.03	78% or Rs.218,000/- per unit
	8702.90.49	Other	28% or Rs. 146,000/- per unit
		Other, not more than five years old	
	8702.90.52	Modified Vehicles of heading 87.03, not more than two years old	78%
	8702.90.53	Modified Vehicles of heading 87.03, more than two years old	78% or Rs.218,000/- per unit
		Other, more than five years old	
	8702.90.61	Modified Vehicles of heading 87.03	78% or Rs.218,000/- per unit
	8702.90.69	Other	Rs. 109,000/= per unit
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :	
	8703.10.10	Not more than two years old	23%
	8703.10.20	More than two years old	23% or Rs. 146,000/= per unit
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than two years old	38%
	8703.21.40	Hearses more than two years old	38%
		Auto-trishaws	
	8703.21.51	With two-stroke petrol engine	8%
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than two years old	8%
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than two years old	8%
	8703.21.54	Other, not more than two years old	8%
	8703.21.55	Other, more than two years old	8%
		Motor cars including station wagons and racing cars, not more than two years old	
	8703.21.61	Hybrid electric vehicles	8%
	8703.21.69	Other	38%

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	8703.21.70	Motor cars including station wagons and racing cars, more than two years old	38%
		Other:	
	8703.21.91	Hybrid electric vehicles, not more than two years old	8%
	8703.21.92	Other, not more two years old	38%
	8703.21.93	More than two years old	38%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.22.30	Hearses not more than two years old	43%
	8703.22.40	Hearses more than two years old	43%
		Motor cars including station wagons and racing cars, not more than two years old	
	8703.22.51	Hybrid electric vehicles	8%
	8703.22.59	Other	43%
	8703.22.60	Motor cars including station wagons and racing cars, more than two years old	43%
		Other, not more than two years old	
	8703.22.71	Hybrid electric vehicles	8%
	8703.22.79	Other	43%
	8703.22.80	Other, more than two years old	43%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.23.30	Hearses not more than two years old	47%
	8703.23.40	Hearses more than two years old	47% or Rs. 218,000/= per unit
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old:	
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1600cc	8%
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	43%
	8703.23.53	Other Hybrid electric vehicles	8%
	8703.23.59	Other	47%
	8703.23.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old	47% or Rs. 218,000/= per unit
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old	
	8703.23.71	Hybrid electric vehicles	24%
	8703.23.79	Other	58%
	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	58% or Rs. 218,000/= per unit

H S Hdg. I	H S code II	Description III	Excise Duty IV
		Other	
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than two years old	8%
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old	47%
	8703.23.93	Of a cylinder capacity not exceeding 2,000 cc, more than two years old	47% or Rs. 218,000/= per unit
	8703.23.94	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than two years old	24%
	8703.23.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	58%
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, more than two years old	58% or Rs. 218,000/= per unit
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
	8703.24.30	Hearses not more than two years old	78%
	8703.24.40	Hearses more than two years old	78% or Rs. 218,000/= per unit
		Motor cars including station wagons and racing cars not more than two years old	
	8703.24.51	Hybrid electric vehicles	40%
	8703.24.59	Other	78%
	8703.24.60	Motor cars including station wagons and racing cars, more than two years old	78% or Rs. 218,000/= per unit
		Other, not more than two years old	
	8703.24.71	Hybrid electric vehicles	40%
	8703.24.79	Other	78%
	8703.24.80	Other, more than two years old	78% or Rs. 218,000/= per unit
		Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31. 30	Hearses not more than two years old	73%
	8703.31. 40	Hearses more than two years old	73% or 331,000/= per unit
	8703.31. 50	Auto-trishaws not more than two years old	15%
	8703.31. 60	Auto-trishaws more than two years old	15%
	8703.31.70	Motor cars including station wagons and racing cars, not more than two years old	73%
	8703.31.80	Motor cars including station wagons and racing cars, more than two years old	73% or Rs. 331,000/= per unit
	8703.31.91	Not more than two years old	73%
	8703.31.92	More than two years old	73% or Rs. 331,000/= per unit
	8703.32	Of a cylinder capacity exceeding 1,500 cc: but not exceeding 2,500 cc :	

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	8703.32.30	Hearses not more than two years old	114%
	8703.32.40	Hearses more than two years old	114% or 367,500/= per unit
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :	
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc	73%
	8703.32.59	Other:	114%
	8703.32.60	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old	114% or Rs. 367,500/= per unit
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old:	
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800kg.	124%
	8703.32.79	Other	124%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	124% or Rs. 375,000/= per unit
		Other:	
	8703.32.91	Of a cylinder capacity not exceeding 2,000 cc, not more than two years old	114%
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, more than two years old	114% or Rs. 367,500/= per unit
	8703.32.94	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	124%
	8703.32.95	Of a cylinder capacity exceeding 2,000 cc, more than two years old	124% or Rs. 375,000/= per unit
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
	8703.33.30	Hearses not more than two years old	138%
	8703.33.40	Hearses more than two years old	138% or Rs. 380,000/= per unit
	8703.33.50	Motor cars including station wagons and racing cars, not more than two years old	138%
	8703.33.60	Motor cars including station wagons and racing cars, more than two years old	138% or Rs. 380,000/= per unit
		Other, not more than two years old	
	8703.33.79	Other	138%
	8703.33.80	Other, more than two years old	138% or Rs. 380,000/= per unit
	8703.90	Other :	
	8703.90.60	Other, more than two years old	64% or Rs. 312,000/= per unit

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87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
	8704.21.30	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.21.52, more than five years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1,500 kg or more	
	8704.21.52	More than five years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1,500 kg	
	8704.21.62	More than five years old	Rs. 109,000/= per unit
		Other vehicles with separate bodies for cabin and cargo area, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.21.71	Not more than five years old	12%
	8704.21.72	More than five years old	12% or Rs. 109,000/= per unit
		Other vehicles of g.v.w. less than 1,500 kg:	
	8704.21.81	not more than five years old	22%
	8704.21.82	more than five years old	22% or Rs. 182,000/= per unit
		Other	
	8704.21.91	not more than five years old	32%
	8704.21.92	more than five years old	32% or Rs. 291,000/= per unit
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	8704.22.20	More than five years old	Rs. 109,000/= per unit
	8704.23	g.v.w. exceeding 20 tonnes :	
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk, refrigerated trucks, lorries and other trucks more than five years old	Rs. 109,000/= per unit
	8704.23.40	Other, more than five years old	Rs. 109,000/= per unit
		Other, with spark-ignition internal combustion piston engine :	

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	8704.31	g.v.w. not exceeding 5 tonnes :	
	8704.31.30	Chassis fitted with engines and cabs for vehicles of national subdivision 8704.31.42, more than five years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 1,500 kg or more	
	8704.31.42	More than five years old	Rs. 109,000/= per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 1,500 kg	
	8704.31.52	More than five years old	Rs. 109,000/= per unit
		Other vehicles with separate bodies for cabin and cargo area, and cargo carrying capacity of 800 kg or more but excluding those vehicles with a engine compartment totally protruding to the front of the vehicle from the driving cab:	
	8704.31.61	Not more than five years old	12%
	8704.31.62	More than five years old	12% or Rs. 109,000/= per unit
		Other vehicles of g.v.w. less than 1,500 kg	
	8704.31.71	Not more than five years old	17%
	8704.31.72	More than five years old	17% or Rs. 146,000/= per unit
		Other	
	8704.31.91	Not more than five years old	22%
	8704.31.92	More than five years old	22% or Rs. 182,000/= per unit
	8704.32	g.v.w. exceeding 5 tonnes :	
	8704.32.20	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs. 109,000/= per unit
	8704.32.40	Other, more than five years old	Rs. 109,000/= per unit
	8704.90	Other :	
	8704.90.30	Other electric, not more than five years old	12%
	8704.90.40	Other electric, more than five years old	12% or Rs. 109,000/= per unit
	8704.90.50	Other, not more than five years old	32%
	8704.90.60	Other, more than five years old	32% or Rs. 218,500/= per unit
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading	

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		87.01 to 87.05 :	
	8706.00.50	Used chassis fitted with engines	Rs. 218,000/= per unit
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
	8707.10	For the vehicles of heading 87.03	Rs. 291,000/= per unit
	8707.90	Other :	
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Rs. 291,000/= per unit
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		Other parts and accessories of bodies (including cabs) :	
	8708.29	Other :	
	8708.29.10	"Cut-portions" of bodies and cabs	Rs. 73,000/= per cut portion
		Other parts and accessories :	
	8708.99	Other :	
	8708.99.40	"Cut-portions" of motor vehicles	Rs. 73,000/= per cut portion
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :	
	8711.10.10	Not more than three years old	24%
	8711.10.20	More than three years old	24%
	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	24%
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc, more than three years old	24%
	8711.20.30	Other, not more than three years old	24%
	8711.20.40	Other, more than three years old	24%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc not more than three years old	24%
	8711.30.90	Other	24%

14A

1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2011.11.21
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 21.11.2011

H S Hdg. I	H S code II	Description III	Excise Duty IV
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	24%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	24%
	8711.90	Other :	
	8711.90.90	Other	24%