## **EXCISE ORDINANCE**

## **Excise Notification No. 1000**

## EXCISE DUTY ON LIQUOR

BY virtue of the powers vested in me by Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Mangala Samaraweera, Minister of Finance and Mass Media do by this Order direct that with effect from 10 November 2017 -

- (1) Molasses, Palmyrah, Coconut and Processed Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka shall be levied a duty at the rate of Rupees Three Thousand Three Hundred (Rs. 3,300.00) per litre of alcohol;
- (2) Country made "Foreign" spirits manufactured in Sri Lanka shall be levied on a duty at the rate of Rupees Three Thousand Three Hundred (Rs. 3,300.00) per litre of alcohol;
- (3) Malt Liquor manufactured in and issued from any licensed brewery established in Sri Lanka shall be levied on a duty at the rate of Rupees Two Thousand Four Hundred (Rs. 2,400.00) per litre of alcohol;
- (4) Liquors (other than toddy or any liquor made from any cereal) manufactured by process other than distillation from natural products of the Palm Tree or any other plant manufactured in Sri Lanka shall be levied on a duty at the rate of Rupees Two Thousand Four Hundred (Rs. 2,400.00) per litre of alcohol;
- (5) The duty prescribed in 1 to 4 above shall not be levied or recovered on any quantity of the aforesaid liquor which is exported;
- (6) The duty prescribed in 3 above shall not be levied or recovered on any quantity of such liquor issued from such brewery for the use of any Diplomatic Mission in Sri Lanka if payment for such quantity of Liquor is made from the foreign account of such Diplomatic Mission; and
- (7) The Excise Notifications, No. 978, 979 and 980 published in *Gazette Extraordinary*, No. 1941/31 of 20 November 2015 and Excise Notification, No. 968 published in *Gazette Extraordinary* No. 1885/44 of 24 October 2014 are hereby rescinded.

Mangala Samaraweera, Minister of Finance and Mass Media.

Ministry of Finance and Mass Media, Colombo 01, 09 November 2017.