

Amendments to the Excise (Special Provisions) (Act, No. 14 of 2009)

Section 5 of the Excise (Special Provisions) Act, No.13 of 1989 is here by amended in sub-paragraph (b) of subsection (2) thereof, by the substitution for the words

“an amount equal to the total of all taxes, cesses and levies payable in respect of the import of such article, under any written law”

, of the words,

“an amount equal to the total of customs duty, surcharge, cesses, port and airport development levy and value added tax.”