Government Notifications

EXCISE (SPECIAL PROVISIONS) ACT, NO. 13 OF 1989

Order under Section 3C

BY virtue of the powers vested in me under Section 3C of the Excise (Special Provisions) Act, No. 13 of the 1989, as last amended by Act, No.17 of 2011, I, Ravi Karunanayake, Minister of Finance, do by this Order declare that, the excisable articles specified in the Schedule hereto are exempt from the payment of Excise (Special Provisions) Duty with effect from ..l.... 11.2016.

Order made under Section 3C of the said Act and published in the Extraordinary Gazette Notification No.1967/5 of 16.05.2016 is hereby rescinded.
SCHEDULE

(1) A Motor Vehicle/Article imported under various agreements and MOU's entered into by the Government of Sri Lanka with overseas organizations and foreign governments.

(2) Articles of every description imported or cleared from Customs bond for the official use of the President or the Prime Minister of the Democratic Socialist Republic of Sri Lanka.

(3) Locally assembled/manufactured articles, classified under the H. S. Code 84 and 85, with not less than 30% domestic value addition recommended by the Minister-in-charge of the subject of industries.

(4) Every article entitled to duty free clearance under Passenger Baggage (Exemption) Regulations made under Section 107A of the Customs Ordinance (Chapter 235).

(5) Every article cleared ex-bond for the use as ship stores or for re-export.

(6) Every article manufactured in Sri Lanka and supplied to any exporter in Sri Lanka where sufficient proof is furnished to the satisfaction of the Director General of Excise that such manufactured article was exported.

(7) A motor vehicle imported by a Member of Parliament of the 8th Parliament under a permit issued by the Secretary of line Ministry of the subject of Parliament Affairs with Cost, Insurance and Freight (CIF) value of the vehicle not exceeding United States Dollars (USD) 62,500/- or Euro 55,000/- or Japanese Yen 7.0 million.

(8) A motor vehicle imported by the Governor of a Provincial Council, who have not imported or purchased a motor vehicle under any concessionary vehicle permit scheme during last five year period, under a permit issued by the Secretary of line Ministry of the subject of Finance with Cost, Insurance and Freight (CIF) value of the vehicle not exceeding United States Dollars (USD) 62,500/- or Euro 55,000/- or Japanese Yen 7.0 million.