

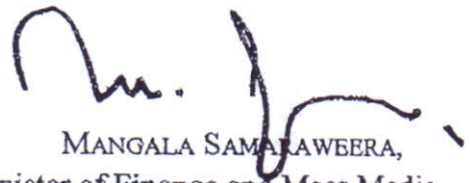
## Government Notifications

### 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, as amended, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order declare that,

- (i). the rate of Excise duty applicable on every article specified in the Columns I, II and III of the Schedule A hereto, shall replace corresponding every article specified under the Schedule I of the *Extraoridinay Gazette* Notification No. 2044/32 dated November 09, 2017, issued under the Section 3 of this Act, as specified in the corresponding entry in Column IV of the Schedule A with effect from August .e.l., 2018.
- (ii). However, the rate of Excise duty applicable on importation of motor vehicles specified in Column I, II and III of the Schedule B hereto, imported based on Letters of Credit (LC) established on or before August .e.l., 2018 and cleared from Sri Lanka Customs on or before January 31, 2019, shall be as specified in the corresponding entry in Column IV of the Schedule A or B, which ever is lower, hereto.



MANGALA SAMARAWEERA,  
Minister of Finance and Mass Media.

## Schedule A

| HS<br>Hdg.<br>I | HS Code<br>II | Description<br>III   | Excise Duty<br>IV  |
|-----------------|---------------|--|--|
| 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.   |  |
|                 |               | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :   |  |
|                 | 8703.21       | Of cylinder capacity not exceeding 1,000 cc :  |  |
|                 |               | Motor cars including station wagons and racing cars, not more than three years old :   |  |
|                 | 8703.21.69    | Other  | Rs. 1,500,000/- per unit or<br>Rs. 1,750/- per cubic<br>centimeter (cm <sup>3</sup> ) of the<br>engine which ever is<br>higher |
|                 |               | Motor cars including station wagons and racing cars, more than three years old :   |  |
|                 | 8703.21.79    | Other  | Rs. 1,500,000/- per unit or<br>Rs. 1,750/- per cubic<br>centimeter (cm <sup>3</sup> ) of the<br>engine which ever is<br>higher |
|                 |               | Other :  |  |
|                 | 8703.21.92    | Not more than three years old  | Rs. 1,500,000/- per unit or<br>Rs. 1,750/- per cubic<br>centimeter (cm <sup>3</sup> ) of the<br>engine which ever is<br>higher |
|                 | 8703.21.93    | More than three years old  | Rs. 1,500,000/- per unit or<br>Rs. 1,750/- per cubic<br>centimeter (cm <sup>3</sup> ) of the<br>engine which ever is<br>higher |
|                 | 8703.40       | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power |  |
|                 |               | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  |  |
|                 | 8703.40.18    | Other, not more than three years old   | Rs. 1,250,000/- per unit   |
|                 | 8703.40.19    | Other, more than three years old   | Rs. 1,250,000/- per unit   |
|                 |               | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  |  |
|                 | 8703.40.28    | Other, not more than three years old   | Rs. 1,250,000/- per unit   |
|                 | 8703.40.29    | Other, more than three years old   | Rs. 1,250,000/- per unit   |
|                 | 8703.60       | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power                  |  |
|                 |               | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  |  |
|                 | 8703.60.18    | Other, not more than three years old   | Rs. 1,250,000/- per unit   |
|                 | 8703.60.19    | Other, more than three years old   | Rs. 1,250,000/- per unit   |
|                 | 8703.60.28    | Other, not more than three years old   | Rs. 1,250,000/- per unit   |
|                 | 8703.60.29    | Other, more than three years old   | Rs. 1,250,000/- per unit   |



## Schedule B

| HS<br>Hdg.<br>I | HS Code<br>II | Description<br>III   | Excise Duty<br>IV   |
|-----------------|---------------|--|---|
| 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.   |   |
|                 |               | Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :   |   |
|                 | 8703.21       | Of cylinder capacity not exceeding 1,000 cc :  |   |
|                 |               | Motor cars including station wagons and racing cars, not more than three years old :   |   |
|                 | 8703.21.69    | Other  | Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 |               | Motor cars including station wagons and racing cars, more than three years old :   |   |
|                 | 8703.21.79    | Other  | Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 |               | Other :  |   |
|                 | 8703.21.92    | Not more than three years old  | Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 | 8703.21.93    | More than three years old  | Rs. 1,750/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 | 8703.40       | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power |   |
|                 |               | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  |   |
|                 | 8703.40.18    | Other, not more than three years old   | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 | 8703.40.19    | Other, more than three years old   | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 |               | Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  |   |
|                 | 8703.40.28    | Other, not more than three years old   | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 | 8703.40.29    | Other, more than three years old   | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
|                 | 8703.60       | Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power                  |   |
|                 |               | Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:  |   |
|                 | 8703.60.18    | Other, not more than three years old   | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |

|            |                                      |   |
|------------|--------------------------------------|---|
| 8703.60.19 | Other, more than three years old     | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
| 8703.60.28 | Other, not more than three years old | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |
| 8703.60.29 | Other, more than three years old     | Rs. 1,250/- per cubic centimeter (cm <sup>3</sup> ) of the engine |