

Government Notification

Excise (Special Provisions) Act No. 13 of 1989

Order under Section 3

BY virtue of powers vested in me by Section 3 read together with Section 3A 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; a method for determination of payable Excise duty on sale or disposal of motor vehicles, imported or locally purchased on 100% duty/tax free basis by Diplomats or Diplomatic Organizations is hereby established.

Fiscal levies payable at the time of sale or disposal of a motor vehicle, imported or locally purchased on 100% duty/tax free basis by a Diplomat or a Diplomatic Organization, will be a percent of payable Excise duty on such vehicle at the time of importation, established on the basis of period of usage of such vehicle, as specified in the Schedule below.

Period between the date of first registration and date of sale or disposal of a vehicle shall be taken for computation of period of usage of that vehicle. This Order should be applicable on sale or disposal of such motor vehicle, imported or locally purchased and registered on the name of a Diplomat or a Diplomatic Organization, on November 21, 2015 or later.



MANGALA SAMARAWERA,
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,
Colombo 01,

15 May, 2018.

SCHEDULE

Period of Usage by a Diplomat/ Diplomatic Organization from the Date of First Registration	Rate of Excise duty
Less than 01 year	85% of the Payable Excise Duty
More than 01 year and less than or equal 02 years	75% of the Payable Excise Duty
More than 02 years and less than or equal 03 years	65% of the Payable Excise Duty
More than 03 years and less than or equal 04 years	55% of the Payable Excise Duty
More than 04 years and less than or equal 05 years	45% of the Payable Excise Duty
More than 05 years and less than or equal 06 years	35% of the Payable Excise Duty
More than 06 years and less than or equal 07 years	25% of the Payable Excise Duty
More than 07 years and less than or equal 08 years	15% of the Payable Excise Duty
More than 08 years	10% of the Payable Excise Duty