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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2155/19 - 2019 දෙසැම්බර් මස 27 වැනි සිකුරාදා - 2019.12.27

No. 2155/19 - FRIDAY, DECEMBER 27, 2019

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

EXCISE ORDINANCE

Excise Notification No. 10/2019

EXPORT OF UNDENATURED, POTABLE AND BOTTLED LIQUOR MEANT FOR SALES

ORDER made by Mahinda Rajapaksa, the Minister of Finance, Economic and Policy Development under subsection (1) (a) of section 22 of the Excise Ordinance (Chapter 52), as amended from time to time.

MAHINDA RAJAPAKSA,
Minister of Finance, Economic and
Policy Development.

Ministry of Finance, Economic and Policy Development,
Colombo 01,
26th December, 2019.

ORDER

Export of undenatured, potable and bottled liquor meant for sales, on permits issued by Commissioner General of Excise under Section 12 of the Excise Ordinance shall be permitted on payment of Excise duty or on furnishing a Bond or Bank guarantee for export of such article on a duty free basis and such Bond or guarantee shall be acceptable to the Commissioner General of Excise.



Exporters of undenatured, potable and bottled liquor meant for sale, for the purpose of this Notification shall be deemed to be Excise Licensees and shall be permitted to purchase their above mentioned type of liquor for export from manufacturers or wholesalers. Exporters shall furnish to the satisfaction of the Commissioner General of Excise, all documents referred to in the Schedule here to within thirty (30) days of export of the undenatured, potable and bottled liquor meant for sale, to be entitled to duty free concession in the case of indirect exporters only, the time limitation of submitting the relevant document will be sixty (60) days, failing which the Excise duty shall be paid by the exporters at the prevalent rates in addition to any penalties that may be levied.

Excise Notification No. 937 published in *Gazette Extraordinary* No. 1711/8 of June 21, 2011 be rescinded.

This order shall come into effect from December 27, 2019.

SCHEDULE

1. An invoice for undenatured, potable and bottled liquor meant for sales, exported;
2. Bill of Lading or Airway Bill. However, in the case of supply of locally manufactured liquor to any indirect exporter, who supplies such locally manufactured liquor to any International Airlines operating from Sri Lanka, the Good Received Note (GRN) as specified in *annexure 01* hereto should be accepted *in place of Bill of Lading or Airway Bill*.
3. The Customs Export Entry