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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1885/44 - 2014 ඔක්තෝබර් මස 24 වැනි සිකුරාදා - 2014.10.24  
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PART I : SECTION (I) — GENERAL

Government Notifications

THE EXCISE ORDINANCE

Excise Notification No. 972

EXCISE DUTY ON IMPORT/LOCAL SUPPLY OF SPIRITS (ETHYL ALCOHOL)

BY virtue of the powers vested in me under Subsection (1) of Section 22 of the Excise Ordinance (Chapter 52) as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this declare the following order.

Excise Notification No. 967 published in the *Gazette Extraordinary* No. 1883/7 of the Democratic Socialist Republic of Sri Lanka, of 09th October 2014 is hereby rescinded.

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
24th October 2014.

ORDER

1. There shall be a imposed and charged duty with effect from 25th October 2014, on the articles specified in Column (I) and on the respective quantities in the Column (II) at the rates specified in corresponding rates in Column (III) hereto.

2. Notwithstanding anything to the contrary in any other notification, these duties shall be paid at the time of release from the distilleries, storages and local manufactory or import of such Spirit (Ethyl Alcohol).



SCHEDULE

	<i>Column I Article</i>	<i>Column II Locally supplied/ imported liters per month</i>	<i>Column III Rate of Duty (Rs. per bulk liter)</i>	
			<i>Locally supply</i>	<i>Import</i>
1	Spirit (Ethyl Alcohol) to be used by Government approved research and Educational Institutions, Hospitals and Government Departments.	Upto 10,000 liters	Free	Free
		Upto 20,000 liters for Medical Supply Unit of the Ministry of Health		
		From 10,001 to 20,000 liters	Rs. 500/=	Rs. 600/=
		Above 20,000 liters	Rs. 900/=	Rs. 1,000/=
2	Spirit (Ethyl Alcohol) to be used in the Production of Medicinal preparations and Industrial Products which are final Products that do not subject to Excise Duty.  (These conditions should be applied to spirits which are used for re-distillation, as well.)	Upto 500 liters	Free	Rs. 100/=
		From 501 to 10,000 liters	Rs. 500/=	Rs. 600/=
		From 10,001 to 20,000 liters	Rs. 600/=	Rs. 700/=
		Above 20,000 liters	Rs. 1,000/=	Rs. 1,100/=
3	Spirit (Ethyl Alcohol) to be used in the manufacture of products for exports or for the washing of machinery and equipments which are used for manufacture of such products for export, of which the final products are not Subjected to Excise Duty.	Up to 500 liters	Free	Free
		From 501 to 10,000 liters	Rs.500/=	Rs.600/=
		From 10,0001 to 20,000 liters	Rs. 600/=	Rs.700/=
		Above 20,000 liters	Rs. 1,000/=	Rs. 1,100/=
4	Impure Ethyl Alcohol spirits (Technical spirits/ weak spirits)	For each liter	Rs. 300/=	Rs. 1,000/=
5	Sprit (Ethyl Alcohol) to be used in the manufacturing of Alcohol		Rs. 100/-* (per liter of absolute alcohol)	Rs. 100/-* (per liter of absolute alcohol)

\* The duty charged on local purchase/import of spirits (Ethyl Alcohol), is charged as a Withholding Tax which is allowed to be set off against the Excise Duty payable on liquor manufactured using such spirits (Ethyl Alcohol).