

EXCISE (SPECIAL PROVISIONS) ACT NO. 13 OF 1989

Order under section 3C

By virtue of the powers vested in me by Section 3C of the Excise (Special Provisions) Act, No. 13 of the 1989, as last amended by Act, No. 46 of 2007, I, Ranjith Siyambalapitiya, Acting Minister of Finance and Planning, do by this Order declare that with effect from 2009....., exempt from the payment of excise duty the excisable articles specified in the Schedule hereto.

Order made under Section 3C of the said Act and published in Gazette No. 1391/21 of 05th May 2005, Gazette No. 1492/9 of 11th April 2007 and Gazette No. 1574/9 of 06th November 2008 are hereby rescinded.

RANJITH SIYAMBALAPITIYA
Acting Minister of Finance and Planning

Ministry of Finance and Planning.
Colombo 01,
..... 2009

Schedule 1

- (1) A Motor Vehicle/ Article Imported-
- (a) by a primary holder of Sri Lanka Nation Building Bond (SLNBB) under the circular issued by the Secretary to the Treasury on Concessionary duties and taxes.
 - (b) by a public officer under the Public Administration Circular No. 22/99 of 08.10.1999 and subsequent amendment.
 - (c) by a Sri Lanka diplomatic officer who serve in missions abroad under the Ministry of Foreign Affairs Circular No. 165 of 07.04.2000
 - (d) under various agreements and MOU's entered into by the government of Sri Lanka with overseas organizations and foreign governments.

- (e) by any person who is recommended by the President of the Democratic Socialist Republic of Sri Lanka to have rendered distinguished service to the country.
- (2) Goods imported in connection with Tsunami reconstruction activities in terms of general or special directions issued by the Secretary to the Treasury.
- (3) Locally assembled/ manufactured vehicle using new vehicle components containing not less than 30% of domestic value addition recommended by the Minister-in-charge of the subject of Industries. However with respect to HS code 87.03 the exemption will be granted only for the vehicles classified under the HS Codes as per the schedule II subject to the conditions stipulated in item (3).
- (4) Locally manufactured articles, classified under the H.S. Code 84 and 85, with not less than 50% domestic value addition recommended by the Minister-in-charge of the subject of industries.
- (5) Every article entitled to duty free clearance under passenger baggage (exemption) regulations made under Section 107 of the Customs Ordinance.
- (6) Every article cleared ex-bond for use as ship stores or for re-export.
- (7) 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.
- (8) Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury.

Schedule II

Petrol Vehicles

H.S. Hdg. (1)	H.S. Code (2)	Description (3)
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
	8703.21	Of a cylinder capacity not exceeding 1,000 cc:
	8703.21.60	Motor cars including station wagons and racing cars, not more than three and half years old
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.22.50	Motor cars including station wagons and racing cars, not more than three and half years old
	8703.23.51	Of a cylinder capacity not exceeding 1,600 cc

Diesel Vehicles

H.S. Hdg. (1)	H.S. Code (2)	Description (3)
	8703.31	Of a cylinder capacity not exceeding 1,500 cc:
	8703.31.70	Motor cars including station wagons and racing cars, not more than three and half years old
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three and half years old:
	8703.32.51	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.59	Other