

# ශ්‍රී ලංකා ප්‍රජාත්‍නික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය

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## The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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### PART I : SECTION (I) — GENERAL

#### 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, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that, the Excise duty on every article specified in the Column II and III of the schedule hereto, corresponding to the every article specified underthe following H. S. Headings mentioned in the Column I of the schedule of the Extraordinary Gazette Notification No. 1837/29 dated 2013.11.21. issued under the Section 3 of this Act, shall be payable at the rate of specified in the corresponding entry in Column IV of the schedule hereto, with effect from 21.01.2014

MAHINDA RAJAPAKSA,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01

20th January, 2014.

#### SCHEDULE

<i>H.S Hdg. I</i>	<i>H.S code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.04		<b>Motor vehicles for the transport of goods.</b>	
		Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Chassiss fitted with engines and cabs	



SCHEDULE (Contd.)

<i>HS Hdg. I</i>	<i>HS code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8704.21.32	for vehicles of national subdivision 8704.21.44, more than four years old	Rs. 109,000 per unit
	8704.21.34	for vehicles of national subdivision 8704.21.52, more than four years old	Rs. 109,000 per unit
	8704.21.36	for vehicles of national subdivision 8704.21.64, more than four years old	Rs. 109,000 per unit
	8704.21.37	for vehicles of national subdivision 8704.21.67, more than four years old	40%
	8704.21.38	for vehicles of national subdivision 8704.21.64, more than four years old	Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that be converted for other uses, and cargo carrying capacity of less than 2,000kg. but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab	
	8704.21.43	Cargo carrying capacity of 800kg. or more, not more than four years old	3%
	8704.21.44	Cargo carrying capacity of 800kg. or more, not more than four years old	3%
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that be converted for other uses, and cargo carrying capacity of less than 2,000kg. or more	
	8704.21.51	Not more than four years old	14%
	8704.21.52	More than four years old	14% or Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that be converted for other uses, and cargo carrying capacity of less than 2,000kg :	
	8704.21.63	Vehicles fitted with front leaf springs and Cargo carrying Capacity of 800kg. or more, more than four years old	3%

SCHEDULE (Contd.)

<i>H.S Hdg. I</i>	<i>H.S code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8704.21.64	Vehicles fitted with front leaf springs an Cargo carrying Capacity of 800kg. or more, more than four years old	3%
	8704.21.65	Other vehicles, Cargo carrying capacity of less than 800kg. not more than four years old	46%
	8704.21.66	Other vehicles, Cargo carrying capacity of less than 800kg. not more than four years old	46%
	8704.21.67	Other vehicles, Cargo carrying capacity of less than 800kg. not more than four years old	46%
	8704.21.68	Other vehicles, Cargo carrying capacity of less than 800kg. not more than four years old	46%
		Other Vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other use, cargo carrying capacity of 800kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.21.71	Not more than four years old	32%
	8704.21.72	More than four years old	32% or Rs. 150,000 per unit
		Other	
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, more than four years old	62%
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	62%
	8704.21.93	Other, not more than four years old	76%
	8704.21.99	Other, more than four years old	76%
	8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
		Special purpose tankers/bowsers and trucks :	
	8704.22.12	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks, more than five years old	Rs. 109,000 per unit
	8704.22.15	Other, not more than five years old	29%
	8704.22.16	Other, more than five years old	29%

SCHEDULE (Contd.)

<i>HSHdg. I</i>	<i>HS code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	8704.23	g.v.w. exceeding 20 tonnes :	
	8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs. 109,000 per unit
	8704.23.30	Other, not more than five years old	35%
	8704.23.40	Other, more than five years old	35%
		Other, with spark - ignition internal combustion piston engine :	
	8704.31	g.v.w. not exceeding 5 tonnes :	
	8704.31.32	Chassis fitted with engines and cabs  for vehicles of national subdivision 8704.31.44, more than four years old	Rs. 109,00 per unit
	8704.31.34	for vehicles of national subdivision 8704.31.52, more than four years old	Rs. 109,00 per unit
	8704.31.36	for vehicles of national subdivision 8704.31.64, more than four years old	Rs. 109,00 per unit
	8704.31.37	for vehicles of national subdivision 8704.31.67, more than four years old	Rs. 109,00 per unit
	8704.31.38	for vehicles of national subdivision 8704.31.68, more than four years old	Rs. 109,00 per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000kg. but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the during cab	
	8704.31.43	Cargo carrying capacity of 800kg. or more, not more than four years old	3%
	8704.31.44	Cargo carrying capacity of 800kg. or more, not more than four years old	3%

SCHEDULE (Contd.)

<i>HS Hdg. I</i>	<i>HS code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2000kg.	
	8704.31.51	Not more than four years old	14%
	8704.31.52	Not more than four years old	14% or Rs. 109,000 per unit
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 2000kg.	
	8704.31.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	3%
	8704.31.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	3%
	8704.31.65	Other vehicles, Cargo carrying capacity of less than 800kg. more than four years old	46%
	8704.31.66	Other vehicles, Cargo carrying capacity of less than 800kg. more than four years old	46%
	8704.31.67	Other vehicles, Cargo carrying capacity of less than 800kg. more than four years old	46%
	8704.31.68	Other vehicles, Cargo carrying capacity of less than 800kg. more than four years old	46%
		Other Vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.31.71	Not more than four years old	32%
	8704.31.72	More than four years old	32% or 150,000 per unit

SCHEDULE (Contd.)

<i>HS Hdg. I</i>	<i>HS code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
		Other :	
	8704.31.91	Vehicle with separate bodies for cabin and cargo area, not more than four years old	62%
	8704.31.92	Vehicle with separate bodies for cabin and cargo area, not more than four years old	62%
	8704.31.93	Other not more than four years old	76%
	8704.31.99	Other not more than four years old	76%
	8704.32	g.v.w. exceeding 5 tones :	
	8704.32.12	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs. 109,00 per unit
	8704.32.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs. 109,000 per unit
	8704.32.15	Other, not more than five years old	29%
	8704.32.16	Other, not more than five years old	29%
	8704.90	Other :	
	8704.90.30	Other electric, not more than five old	16%
	8704.90.40	Other electric, not more than five years old	16% or Rs. 109,000 per unit 37%
	8704.90.50	Other, not more than five years old	37%
	8704.90.60	Other, not more than five years old	37% or Rs. 109,000 per unit