

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, as amended, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development do by this Order amend the Order published in the Extraordinary Gazette Notification No. 2418/43 dated January 10, 2025, as last amended by the Extraordinary Gazette Notification No. 2421/42 dated January 31, 2025, as follows:

1. repeal of HS Codes 8703.80.71 and 8703.80.72 specified in Column II and the corresponding articles specified in Columns III and IV of the Schedule thereto; and
2. addition of the rate of Excise duty specified in the Column IV applicable on corresponding articles specified in Column I, II and III of the Schedule hereto.

This Order shall come into effect from April 29, 2025.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development.

Ministry Finance, Planning and
Economic Development,
Colombo 01,

April 28, 2025.

SCHEDULE

<i>H.S. Heading I</i>	<i>HS Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
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.	
	8703.80	Other vehicles, with only electric motor for propulsion:	
		Other, with spark-ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:	
	8703.80.71	Capacity of motors not exceeding 50 kW, not more than three years old	Rs. 30,770/- per kW for not more than one year old Rs. 43,440/- per kW for Other
	8703.80.72	Capacity of motors not exceeding 50 kW, more than three years old	Rs. 57,960/- per kW
	8703.80.73	Capacity of motors exceeding 50 kW but not exceeding 100 kW, not more than three years old	Rs. 40,970/- per kW for not more than one year old Rs.43,440/- per kW for Other
	8703.80.74	Capacity of motors exceeding 50 kW but not exceeding 100 kW, more than three years old	Rs.86,880/- per kW
	8703.80.75	Capacity of motors exceeding 100 kW but not exceeding 200 kW, not more than three years old	Rs.41,630/- per kW for not more than one year old Rs. 63,420 /- per kW for Other
	8703.80.76	Capacity of motors exceeding 100 kW but not exceeding 200 kW, more than three years old	Rs. 130,440/- per kW
	8703.80.77	Capacity of motors exceeding 200 kW, not more than three years old	Rs. 111,090 /- per kW for not more than one year old Rs. 139,440/- per kW for Other
	8703.80.78	Capacity of motors exceeding 200 kW, more than three years old	Rs. 173,880 /- per kW
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:	
	8703.80.81	Capacity of motors not exceeding 50 kW, not more than three years old	Rs. 36,920 /- per kW for not more than one year old Rs. 52,130 /- per kW for Other
	8703.80.82	Capacity of motors not exceeding 50 kW, more than three years old	Rs. 69,550 /- per kW

	8703.80.83	Capacity of motors exceeding 50 kW but not exceeding 100 kW, not more than three years old	Rs. 49,160/- per kW for not more than one year old
			Rs. 52,130 /- per kW for Other
	8703.80.84	Capacity of motors exceeding 50 kW but not exceeding 100 kW, more than three years old	Rs. 104,260 /- per kW
	8703.80.85	Capacity of motors exceeding 100 kW but not exceeding 200kW, not more than three years old	Rs. 49,960 /- per kW for not more than one year old
			Rs. 76,100 /- per kW for Other
	8703.80.86	Capacity of motors exceeding 100 kW but not exceeding 200 kW, more than three years old	Rs. 156,530 /- per kW
	8703.80.87	Capacity of motors exceeding 200 kW, not more than three years old	Rs. 133,310 /- per kW for not more than one year old
			Rs. 167,330/- per kW for Other
	8703.80.88	Capacity of motors exceeding 200 kW, more than three years old	Rs. 208,660/- per kW
		Other	
	8703.80.91	Not more than three years old	Rs. 111,090 /- per kW for not more than one year old
			Rs.139,440/- per kW for Other
	8703.80.92	More than three years old	Rs. 173,880 /- per kW