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(Published by Authority)

PART I: SECTION (I) — GENERAL

Government Notifications

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. 17 of 2011, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this Order declare that the excisable articles specified in the Schedule hereto are exempt from the payment of Excise (Special Provisions) Duty with effect from 25.10.2014.

Order made under Section 3C of the said Act and published in the *Extraordinary Gazette* Notification No. 1793/5 of 15.01.2013 is hereby rescinded.

Mahinda Rajapaksa, Minister of Finance and Planning.

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

SCHEDULE

- (1) A Motor Vehicle/Article imported under various agreements and MOU's entered into by the Government of Sri Lanka with overseas organizations and foreign governments.
- (2) Locally assembled/manufactured articles, classified under the H. S. Code 84 and 85, with not less than 30% domestic value addition recommended by the Minister in charge of the subject of industries.
- (3) Every article entitled to duty free clearance under Passenger Baggage (Exemption) Regulations made under Section 107 of the Customs Ordinance (Chapter 235).
- (4) Every article cleared ex-bond for the use as ship stores or for re-export.



- (5) 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.
- (6) Vehicles imported or locally manufactured which are procured through financial leasing or direct purchasing utilizing funds from the Consolidated Fund by the Government agencies on the approval of the Department of National Budget.
- (7) Every excisable article, other than motor vehicles principally designed for transport of persons, used for any specified project identified by the Minister in charge of subject of Finance and where the taxes are born by the Government as mentioned in the Section f(ii) of the part II of the First Schedule of the Value Added Tax Act No. 14 of 2002.

11 - 323