

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, Mahinda Rajapaksa, Minister of Finance do by this Order declare that,

- (i) replace Item No. 2 of the Schedule II of the Order made under Section 3 of the above Act and published by the Extraordinary Gazette Notification No. 2113/9 dated March 05, 2019, by substitution of the following Schedule A hereto; and
- (ii) replace the Schedule III of the Order made under Section 3 of the above Act and published by the Extraordinary Gazette Notification No. 2113/9 dated March 05, 2019, by substitution of the following Schedule B hereto.

This order shall come into effect from April06....., 2021.


MAHINDA RAJAPAKSA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
April05....., 2021.

Schedule A

No.	Description	Excise Duty
2	Locally assembled/ manufactured vehicle using new vehicle components containing domestic value addition recommended by the Minister-in-charge of the subject of Industries.	Rate of payable duty as specified in Schedule III

Schedule B

Matrix for four-wheel passenger vehicles, cargo vehicles and special purpose vehicles classified under HS Headings 8702, 8703, 8704 and 8705

No. of Years	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Level of DVA/Ex-Factory Price %	Energy Technology	% of XID payable for first two years	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year
<20	F	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	H	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	E	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
20-24	F	30	35	40	45	50	60	70	80	90	100							
	H	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100							
	E	25	30	35	40	45	55	65	75	85	100							
25-29	F	27.5	30	35	40	45	50	60	70	80	90	100						
	H	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100						
	E	22.5	25	30	35	40	45	55	65	75	85	100						
30-34	F	25	27.5	30	35	40	45	50	60	70	80	90	100					
	H	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100					
	E	20	22.5	25	30	35	40	45	55	65	75	85	100					
35-39	F	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100				
	H	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100				
	E	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100				
40-44	F	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100			
	H	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
	E	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100			
45-49	F	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	H	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100		
	E	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100		
50-54	F	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	
	H	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
	E	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100	
55-59	F	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100
	H	10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100
	E	10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100
>60	F	10	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90
	H	10	10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5
	E	10	10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85

DVA-Domestic Value Addition XID-Excise Duty F-Fossil fuel H-Hybrid E-Electric

Matrix for Motorcycles and Electric Three wheelers classified under HS Headings 8703, 8704 and 8711

No. of Years	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Level of DVA/Ex-Factory Price %	Energy Technology	% of XID payable for first two years	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year	% of XID payable for next year
<25	MC	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	ET	100	100	100	100	100	100	100	100	100	100	100	100	100	100
25-34	MC	30	35	40	45	50	60	70	80	90	100				
	ET	27.5	32.5	37.5	42.5	47.5	57.5								
35-44	MC	27.5	30	35	40	45	50	60	70	80	90	100			
	ET	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
45-54	MC	25	27.5	30	35	40	45	50	60	70	80	90	100		
	ET	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100		
55-64	MC	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	
	ET	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
65-74	MC	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100
	ET	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100
>75	MC	15	17.5	20	22.5	25	30	35	40	45	50	60	70	80	90
	ET	15	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85

DVA-Domestic Value Addition XID-Excise Duty MC-Motorcycles ET-Electric Three wheelers