

Excise Ordinance

Excise Notification No. 10/2018

Amendment of Regulations on Non Potable Spirits Imported in to Sri Lanka

BY virtue of the powers vested in me by the Sections 2, 12, 22 and 25, read with the Section 32 of the Excise Ordinance (Chapter 52), I, Mangala Samaraweera, Minister of Finance and Mass Media, hereby amend the Excise Notification No. 07/2018 on Excise Duty on Import of Non Potable Spirits, published in the Extraordinary Gazette No. 2059/32 dated February 21, 2018 with the view of updating and simplifying the same by -

Mangala Samaraweera
Minister of Finance and Mass Media

Ministry of Finance and Mass Media,
Colombo 01.
June 13, 2018.

RULES

1. repealing “any non-potable spirit” of the sub-section V of paragraph 3 and substituting thereof with “Methyl.1.ol (CH₃ - OH) spirits” and substituting “institutions approved by the Government” in place of “an institution approved by the Government” in the same paragraph,
2. insertion immediately after first paragraph of the sub-section V of thereof the following paragraph,
“Commissioner General reserves the power to order to add the approved denaturants to the other non –potable spirits specified in the Schedule I of this Notification”
3. insertion immediately after the paragraph 5 thereof the following new paragraph 6,
“ 6. Letter of Approval shall be issued by the Commissioner General upon the recommendations of the Excise Officer In Charge, Excise Superintendent and the Assistant Commissioner of Excise, pertaining to the quantity of non-potable spirits expected to be obtained by the licensee during the licensed period .”
4. Substituting the iii of the item 7 of the Format I , Schedule II with the following ,
“iii. Quantity of non-potable spirits expected to be imported annually (type wise separately indicated)”
5. insertion immediately after the “ (Performa Invoice should be attached) ” in 6 (ii) of Format II the Schedule II thereof with “(However, in instances where practical issues arise, Performa Invoice can be waived off at the discretion of the Commissioner General)”,

6. repealing the item 7 of the Format II of Schedule II and substituting the following new section thereof, “7. All applications shall be submitted to the Commissioner General directly with the recommendations of the relevant Excise Officer in Charge.”
7. Insertion immediately after the Condition 7 of Format I the Schedule IV thereof with the following condition “in case of breach of conditions stipulated in the prevailing excise notifications and that of licenses, action shall be taken under Section 56 or 48 of the Excise Ordinance (Chapter 52)”,
8. repealing “to Authorized Traders” of the title of the Format II of the Schedule IV,
9. insertion immediately after the Condition 7 of Format II of Schedule IV thereof with the following new condition, “in case of breach of conditions stipulated in the prevailing excise notifications and that of licenses, action shall be taken under Section 56 or 48 of the Excise Ordinance (Chapter 52)”,
10. repealing the title of the Format III of Schedule IV and substituting the following new title thereof, “License for Storage and Sale of Non-Potable Spirits (Section 18)”,
11. repealing the following terms of item No. 1 of the Format III of Schedule IV, table “(Wholesale/Retail)”, “Opening and Closing Hours”, and substituting “(For Storage / Retail sale)” thereof,
12. repealing “selling of Non Potable Spirits” of the item No. 6 (i) of the Format III of Schedule IV, table and Substituting “Storage and Retail Selling of Non Potable Spirits”
13. repealing the term” Licensing Authority” of item 6 of the Format III of Schedule IV table, and substituting “Commissioner General of Excise” thereof,
14. repealing the terms “ for sale (wholesale/Retail)” of Condition 1 of the Format III of Schedule IV and substituting “for storage and retail sale” thereof,
15. repealing the term “Every wholesale or retail dealer of non-potable spirits” of Condition 3 of the Format III of Schedule IV and substituting the term “All storage and retail dealers of non-potable spirits” thereof,
16. repealing the term “4.5 Kgs” of Condition 5 of the Format III of Schedule IV and substituting “ 7.5 Kgs ” thereof,
17. repealing “600 Kgs” of Condition 6 of the Format III of Schedule IV and substituting “1000 Kgs” thereof,
18. repealing the terms “mentioned in the license” of item 1 of the Format IV of the Schedule IV, table,
19. repealing the term “Colombo” of Format II of Schedule VI and substituting “Rajagiriya” thereof and inserting “/Authorized BOI Officer” immediately after the term “Authorized Customs Officer”