

Government Notification
Excise (Special Provisions) Act No. 13 of 1989
Order under Section 3

BY virtue of powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order declare that:

(i). The rate of Excise duty applicable for a motor vehicle, imported solely for private use in respect of which, the Letter of Credit (LC) was established on or before November 20, 2015 in the name of person, who is going to be the end user of the said motor vehicle for his/her private purpose, shall be as specified in the Gazette Notification No. 1903/39 dated February 26, 2015. The motor vehicle imported under this category, shall not be transferred for a period of five (05) years from the date of registration without prior approval from the General Treasury.

(ii). Substitution of Paragraph 01 of the Extraordinary Gazette Notification No. 2047/25 dated November 28, 2017, by following Paragraph:-

“ 01. The rate of excise duty applicable for a motor vehicle imported by a retired public officer using a permit issued under the Public Administration Circular No.22/99 (XXXI) of October 14, 2015 or No. 22/99 (XXXII) of June 24, 2016 and its subsequent amendments, based on a Letter of Credit (LC) established on or before November 09, 2017 shall be as specified in the Gazette Notification No. 1992/29 dated November 10, 2016.”

(iii). Substitution of Paragraph 02 of the Extraordinary Gazette Notification No. 2047/25 dated November 28, 2017, by following Paragraph:-

“ 02. The rate of excise duty applicable for a motor vehicle, imported by a public officer using a permit issued under the Trade and Investment Policy Circular No. 01/2016 of July 14, 2016, based on a Letter of Credit (LC) established on or before November 09, 2017 shall be as specified in the Gazette Notification No. 1992/29 dated November 10, 2016 and its subsequent amendment of Gazette Notification No. 2022/30 dated June 09, 2017.”

(iv). Substitution of Paragraph 04 of the Extraordinary Gazette Notification No. 2047/25 dated November 28, 2017, by following Paragraph:-

“04. The rate of excise duty applicable for a motor vehicle classified under the HS Heading 87.03 with the engine capacity exceeding 1300 cubic centimeter (cm³) but not exceeding 1500 cubic centimeter (cm³), based on a Letter of Credit (LC) established on or before November 09, 2017 shall be as specified in the Gazette Notification No. 1992/29 dated November 10, 2016.”



MANGALA SAMARAWEEERA,
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,
Colombo 01,
July 17, 2018.