

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, I, Ravi Karunanayake, Minister of Finance, do by this Order declare that, the Excise duty on every article specified in the Columns II and III of the Schedule hereto, corresponding to the every article specified under the following H.S. Headings mentioned in the Column I of the Schedule I of the Extraordinary Gazette Notification No. 1941/29 dated 20.11.2015 issued under the Section 3 of this Act, shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule hereto, with effect from 27.05.2016.

RAVI KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,
Colombo 01,
26 May 2016.

SCHEDULE

Part I

<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Excise Duty</i>
<i>I</i>	<i>II</i>	<i>III</i>	<i>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.	
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
		Auto-trishaws:	
	8703.21.51	With two-stroke petrol engine	105% or Rs. 1,600 per cubic centimeter (cm ³) of the engine
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than	105% or

		two years old	Rs. 1,600 per cubic centimeter (cm ³) of the engine
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than two years old	105% or Rs. 1,600 per cubic centimeter (cm ³) of the engine
	8703.21.54	Other, not more than two years old	105% or Rs. 1,600 per cubic centimeter (cm ³) of the engine
	8703.21.55	Other, more than two years old	105% or Rs. 1,600 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.21.61	Hybrid electric vehicles	70% or Rs. 1,250 per cubic centimeter (cm ³) of the engine
	8703.21.69	Other	150% or Rs. 1,500 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.21.71	Hybrid electric vehicles	70% or Rs. 1,250 per cubic centimeter (cm ³) of the engine
	8703.21.79	Other:	150% or Rs. 1,500 per cubic centimeter (cm ³) of the engine
		Other:	
	8703.21.91	Hybrid electric vehicles, not more than three years old	70% or Rs. 1,250 per cubic centimeter (cm ³) of the engine
	8703.21.92	Other, not more than three years old	150% or Rs. 1,500 per

			cubic centimeter (cm ³) of the engine
	8703.21.93	More than three years old	150% or Rs. 1,500 per cubic centimeter (cm ³) of the engine
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.22.51	Hybrid electric vehicles	90% or Rs. 2,000 per cubic centimeter (cm ³) of the engine
	8703.22.59	Other	160% or Rs. 2,750 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.22.61	Hybrid electric vehicles	90% or Rs. 2,000 per cubic centimeter (cm ³) of the engine
	8703.22.69	Other:	160% or Rs. 2,750 per cubic centimeter (cm ³) of the engine
		Other, not more than three years old	
	8703.22.71	Hybrid electric vehicles	90% or Rs. 2,000 per cubic centimeter (cm ³) of the engine
	8703.22.79	Other	160% or Rs. 2,750 per cubic centimeter of the engine (cm ³)
		Other, more than three years old	
	8703.22.81	Hybrid electric vehicles	90% or Rs. 2,000 per cubic centimeter (cm ³) of the engine
	8703.22.89	Other	160% or Rs. 2,750 per cubic centimeter

			(cm ³) of the engine
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:	
	8703.23.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs. 3,500 per cubic centimeter (cm ³) of the engine
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	160% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.23.53	Other, Hybrid electric vehicles	90% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.23.59	Other	160% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
	8703.23.61	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs. 3,500 per cubic centimeter (cm ³) of the engine
	8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	160% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.23.63	Other, Hybrid electric vehicles	90% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.23.69	Other	160% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :	
	8703.23.71	Hybrid electric vehicles	150% or Rs. 5,000 per

			cubic centimeter (cm ³) of the engine
	8703.23.79	Other	220% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :	
	8703.23.81	Hybrid electric vehicles	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
	8703.23.89	Other	220% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
		Other :	
	8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	90% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	160% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
	8703.23.93	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	90% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.23.94	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	160% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
	8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
	8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	220% or Rs. 6,000 per cubic centimeter (cm ³) of the engine

	8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
	8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	220% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
	8703.24	Of a cylinder capacity exceeding 3,000 cc :	
		Motor cars including station wagons and racing cars not more than three years old :	
	8703.24.51	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine
	8703.24.59	Other	250% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.24.61	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine
	8703.24.69	Other	250% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Other, not more than three years old	
	8703.24.71	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine
	8703.24.79	Other	250% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Other, more than three years old	
	8703.24.81	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine

	8703.24.89	Other	250% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):	
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
	8703.31. 50	Auto-trishaws not more than two years old	105% or Rs. 1,000 per cubic centimeter (cm ³) of the engine
	8703.31. 60	Auto-trishaws more than two years old	105% or Rs. 1,000 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.31.71	Hybrid electric vehicles	90% or Rs. 3,000 per cubic centimeter (cm ³) of the engine
	8703.31.79	Other	200% or Rs. 3,500 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.31.81	Hybrid electric vehicles	90% or Rs. 3,000 per cubic centimeter (cm ³) of the engine
	8703.31.89	Other	200% or Rs. 3,500 per cubic centimeter (cm ³) of the engine
		Other:	
	8703.31.91	Hybrid electric vehicles, not more than three years old	90% or Rs. 3,000 per cubic centimeter (cm ³) of the engine
	8703.31.92	Other, not more than three years old	200% or Rs. 3,500 per cubic centimeter (cm ³) of the engine

	8703.31.93	Hybrid electric vehicles, more than three years old	90% or Rs. 3,000 per cubic centimeter (cm ³) of the engine
	8703.31.94	Other, more than three years old	200% or Rs. 3,500 per cubic centimeter (cm ³) of the engine
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :	
	8703.32.51	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	90% or Rs. 4,000 per cubic centimeter (cm ³) of the engine
	8703.32.52	Other of a cylinder capacity not exceeding 1,600 cc	200% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
	8703.32.53	Other hybrid electric vehicles	90% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
	8703.32.59	Other	225% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
	8703.32.61	Hybrid electric vehicles	90% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
	8703.32.69	Other :	225% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:	

8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	250% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
8703.32.72	Hybrid electric vehicles	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
8703.32.79	Other	250% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old :	
8703.32.81	Hybrid electric vehicles	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
8703.32.89	Other	250% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	90% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	225% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	250% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	90% or Rs. 4,500 per cubic centimeter (cm ³) of the engine
8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more	225% or

		than three years old	Rs. 5,000 per cubic centimeter (cm ³) of the engine
	8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	250% or Rs. 6,000 per cubic centimeter (cm ³) of the engine
	8703.33	Of a cylinder capacity exceeding 2,500 cc :	
		Motor cars including station wagons and racing cars, not more than three years old :	
	8703.33.51	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine
	8703.33.59	Other	290% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Motor cars including station wagons and racing cars, more than three years old :	
	8703.33.61	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine
	8703.33.69	Other	290% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Other, not more than three years old	
	8703.33.72	Hybrid electric vehicles	200% or Rs. 7,000 per cubic centimeter (cm ³) of the engine
	8703.33.79	Other	290% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
		Other, more than three years old	
	8703.33.81	Hybrid electric vehicles	200% or Rs. 7,000 per

			cubic centimeter (cm ³) of the engine
	8703.33.89	Other	290% or Rs. 7,500 per cubic centimeter (cm ³) of the engine
	8703.90	Other :	
		Electric auto-trishaws	
	8703.90.11	Not more than two years old	50% Rs. or 10,000/- per kilowatt of the motor power of the engine
	8703.90.12	More than two years old	50% or 10,000/- per kilowatt of the motor power of the engine
		Other electric vehicles, not more than three years old	
	8703.90.22	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)	50% or as per the rate specified in Part II
	8703.90.23	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board	50% or as per the rate specified in Part II
	8703.90.29	Other	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine
		Other electric vehicles, more than three years old	
	8703.90.32	Not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid)	50% or as per the rate specified in Part II
	8703.90.33	Driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board	50% or as per the rate specified in Part II
	8703.90.39	Other	150% or Rs. 5,000 per cubic centimeter (cm ³) of the engine

Part II

Description	Excise Duty Rate
Less than 50 kW*	Rs. 15,000/- per kilowatt of the motor power of the engine
More than 50 kW* and less than 100 kW*	Rs. 25,000/- per kilowatt of the motor power of the engine
More than 100 kW* and less than 200 kW*	Rs. 35,000/- per kilowatt of the motor power of the engine
More than 200 kW *	Rs. 45,000/- per kilowatt of the motor power of the engine

*kW = kilowatt