

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 –

1. (a) The Excise duty on every article specified in Column III of the Schedule I hereto shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule I;
 - (b) The concessionary Excise duty on excisable articles specified in Column II of the Schedule II hereto shall be payable at the rate specified in Column III of the Schedule II wherever applicable; and
 - (c) Wherever an ad valorem rate and a unit rate are specified in Column IV of the Schedule I hereto, the applicable rate for the purpose of calculating the Excise duty payable shall be the rate which results in a higher amount being payable as Excise duty.
2. The orders made under Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989 and published in the *Extraordinary Gazette* Notification No.1885/42 of 24.10.2014 and No.1899/31 of 29.01.2015 are hereby rescinded.
 3. This order shall come into effect from 27.02.2015.

Schedule I

<i>HS Hdg.</i>	<i>HS code</i>	<i>Description</i>	<i>Excise Duty</i>
<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	
	2201.10	Mineral waters and aerated waters :	
	2201.10.90	Other	Rs.12/- per l
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	Rs.12/- per l
	2202.90	Other	
	2202.90.30	Beverages put up for retail sales as "Energy Drinks"	Rs.12/- per l
	2202.90.90	Other	Rs.12/- per l
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs.7,000/- per kg net weight
	2402.20	Cigarettes containing tobacco :	
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	Rs.6,975/- per 1000 cigarettes
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	Rs.12,675/- per 1000 cigarettes
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	Rs.14,660/- per 1000 cigarettes
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	Rs.21,610/- per 1000 cigarettes
	2402.20.60	Cigarettes, each exceeding 84 mm in length	Rs.25,100/- per 1000 cigarettes

24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.19	Other	
	2403.19.10	Pipe tobacco	Rs.600/- per kg
		Other :	
	2403.91	"Homogenized" or 'reconstituted" tobacco :	
	2403.91.10	Pipe tobacco	Rs.600/- per kg
	2403.99	Other :	
	2403.99.10	Pipe tobacco	Rs.600/- per kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	
	2710.12	Light oils and preparations :	
	2710.12.20	Petrol	Rs.27/- per l
	2710.19	Other :	
	2710.19.40	Gas oil / Diesel	Rs.3/- per l
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.10	Combined refrigerator-freezers, fitted with separate external doors :	
	8418.10.10	Used/ reconditioned	17%
	8418.10.90	Other	17%
		Refrigerators, household type :	
	8418.21	Compression-type :	
	8418.21.10	Used/ reconditioned	17%
	8418.21.20	Single Door type	17%
	8418.21.30	Double Door type	17%
	8418.29	Other :	
	8418.29.10	Used/ reconditioned absorption-type, electrical	17%

	8418.29.20	Other absorption-type, electrical	17%
	8418.29.30	Other used/ reconditioned	17%
	8418.29.90	Other	17%
	8418.30	Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.10	Not exceeding 566 l used/ reconditioned	20%
	8418.30.20	Other, not exceeding 566 l	20%
	8418.40	Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.10	Not exceeding 566 l used/reconditioned	17%
	8418.40.20	Other, not exceeding 566 l	17%
		Parts :	
	8418.91	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.10	Cabinets for refrigerators	20%
	8418.91.20	Other cabinets	20%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages .	
		Dish washing machines :	
	8422.11	Of the household type	30%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
		Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	Fully-automatic machines :	
	8450.11.10	Unassembled in completely knocked-down form	25%
	8450.11.20	Used/reconditioned	25%
		Other, top loading :	
	8450.11.31	Of a dry linen capacity less than 4 kg	25%
	8450.11.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	25%
	8450.11.33	Of a dry linen capacity exceeding 5.5kgs and not exceeding 7.5 kg	25%
	8450.11.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.39	Other	25%
		Other, front loading:	
	8450.11.41	Of a dry linen capacity less than 4 kg	25%
	8450.11.42	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5kg	25%
	8450.11.43	Of a dry linen capacity exceeding 5.5kg and not exceeding 7.5 kg	25%
	8450.11.44	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.11.49	Other	25%
	8450.12	Other machines, with built-in centrifugal drier :	

	8450.12.10	Unassembled in completely knocked-down form	25%
	8450.12.20	Used/reconditioned	25%
		Other:	
	8450.12.31	Of a dry linen capacity less than 4 kg	25%
	8450.12.32	Of a dry linen capacity of 4 kg and not exceeding 5.5 kg	25%
	8450.12.33	Of a dry linen capacity exceeding 5.5kg and not exceeding 7.5 kg	25%
	8450.12.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.12.39	Other	25%
	8450.19	Other:	
	8450.19.10	Unassembled in completely knocked-down form	25%
	8450.19.20	Used / reconditioned	25%
		Other:	
	8450.19.31	Of a dry linen capacity less than 4 kg	25%
	8450.19.32	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5kgs	25%
	8450.19.33	Of a dry linen capacity exceeding 5.5kg and not exceeding 7.5 kg	25%
	8450.19.34	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	25%
	8450.19.39	Other	25%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
	8702.10.12	Modified Vehicles of heading 87.03, not more than two years old	300%
	8702.10.13	Modified Vehicles of heading 87.03, more than two years old.	300%
	8702.10.19	Other	200%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
	8702.10.21	Modified Vehicles of heading 87.03	300%
	8702.10.29	Other	200%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old	
	8702.10.32	Modified Vehicles of heading 87.03, not more than two years old	300%
	8702.10.33	Modified Vehicles of heading 87.03, more than two years old	300%
	8702.10.39	Other	85%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old	
	8702.10.41	Modified Vehicles of heading 87.03	300%
	8702.10.49	Other	85%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old	

8702.10.52	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit
8702.10.53	Modified Vehicles of heading 87.03, not more than two years old	300%
8702.10.54	Modified Vehicles of heading 87.03, more than two years old	300%
8702.10.59	Other	Rs. 1,500,000/- per unit
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, more than ten years old	
8702.10.61	Modified Vehicles of heading 87.03	300%
8702.10.69	Other	Rs. 2,500,000/- per unit
	Other, not more than ten years old	
8702.10.72	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit
8702.10.73	Modified Vehicles of heading 87.03, not more than two years old	300%
8702.10.74	Modified Vehicles of heading 87.03, more than two years old	300%
8702.10.79	Other	Rs. 1,500,000/- per unit
	Other, more than ten years old	
8702.10.81	Modified Vehicles of heading 87.03	300%
8702.10.89	Other	Rs. 2,500,000/- per unit
8702.90	Other	
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old	
8702.90.12	Modified Vehicles of heading 87.03, not more than two years old	240%
8702.90.13	Modified Vehicles of heading 87.03, more than two years old	240%
8702.90.19	Other	150%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old	
8702.90.21	Modified Vehicles of heading 87.03	240%
8702.90.29	Other	150%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old	
8702.90.32	Modified Vehicles of heading 87.03, not more than two years old	240%
8702.90.33	Modified Vehicles of heading 87.03, more than two years old	240%
8702.90.39	Other	85%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old	
8702.90.41	Modified Vehicles of heading 87.03	240%
8702.90.49	Other	85%
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, not more than ten years old	
8702.90.52	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit
8702.90.53	Modified Vehicles of heading 87.03, not more than two years old	240%

	8702.90.54	Modified Vehicles of heading 87.03, more than two years old	240%
	8702.90.59	Other	Rs. 1,500,000/- per unit
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including a driver, more than ten years old	
	8702.90.61	Modified Vehicles of heading 87.03	240%
	8702.90.69	Other	Rs. 2,500,000/- per unit
		Other, not more than ten years old	
	8702.90.72	Hybrid electric vehicles, more than five years old	Rs. 1,500,000/- per unit
	8702.90.73	Modified Vehicles of heading 87.03, not more than two years old	240%
	8702.90.74	Modified Vehicles of heading 87.03, more than two years old	240%
	8702.90.79	Other	Rs. 1,500,000/- per unit
		Other, more than ten years old	
	8702.90.81	Modified Vehicles of heading 87.03	240%
	8702.90.89	Other	Rs. 2,500,000/- per unit
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.	
	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :	
	8703.10.10	Not more than three years old	100%
	8703.10.20	More than three years old	100%
		Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.21	Of cylinder capacity not exceeding 1,000 cc :	
	8703.21.30	Hearses not more than three years old	135%
	8703.21.40	Hearses more than three years old	135%
		Auto-trishaws:	
	8703.21.51	With two-stroke petrol engine	105%
	8703.21.52	Other, driven by liquefied petroleum (L.P.) gas not more than two years old	95%
	8703.21.53	Other, driven by liquefied petroleum (L.P.) gas more than two years old	95%
	8703.21.54	Other, not more than two years old	105%
	8703.21.55	Other, more than two years old	105%
		Motor cars including station wagons and racing cars, not more than three years old	
	8703.21.61	Hybrid electric vehicles	50%
	8703.21.69	Other	135% or Rs.625,000/- per unit

	Motor cars including station wagons and racing cars, more than three years old	
8703.21.71	Hybrid electric vehicles	50%
8703.21.79	Other:	135% or Rs.625,000/- per unit
	Other:	
8703.21.91	Hybrid electric vehicles, not more than three years old	50%
8703.21.92	Other, not more than three years old	135% or Rs.625,000/- per unit
8703.21.93	More than three years old	135% or Rs.625,000/- per unit
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.22.30	Hearses not more than three years old	150%
8703.22.40	Hearses more than three years old	150%
	Motor cars including station wagons and racing cars, not more than three years old	
8703.22.51	Hybrid electric vehicles	80%
8703.22.59	Other	150%
	Motor cars including station wagons and racing cars, more than three years old	
8703.22.61	Hybrid electric vehicles	80%
8703.22.69	Other:	150%
	Other, not more than three years old	
8703.22.71	Hybrid electric vehicles	80%
8703.22.79	Other	150%
	Other, more than three years old	
8703.22.81	Hybrid electric vehicles	80%
8703.22.89	Other	150%
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
8703.23.30	Hearses not more than three years old	150%
8703.23.40	Hearses more than three years old	150%
	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 1600cc	80%
8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc	150%
8703.23.53	Other Hybrid electric vehicles	80%
8703.23.59	Other	150%
	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 1600cc	80%
8703.23.62	Other, of a cylinder capacity not exceeding 1,600 cc	150%
8703.23.63	Other Hybrid electric vehicles	80%
8703.23.69	Other	150%

	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	115%
8703.23.79	Other	200%
	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	115%
8703.23.89	Other	200%
	Other	
8703.23.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, not more than three years old	80%
8703.23.92	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	150%
	Hybrid electric vehicles of a cylinder capacity not exceeding 2000cc, more than three years old	80%
8703.23.94	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	150%
8703.23.95	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc, not more than three years old	115%
8703.23.96	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	200%
8703.23.97	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	115%
8703.23.98	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	200%
8703.24	Of a cylinder capacity exceeding 3,000 cc :	
8703.24.30	Hearses not more than three years old	220%
8703.24.40	Hearses more than three years old	220%
	Motor cars including station wagons and racing cars not more than three years old	
8703.24.51	Hybrid electric vehicles	160%
8703.24.59	Other	220%
	Motor cars including station wagons and racing cars, more than three years old	
8703.24.61	Hybrid electric vehicles	160%
8703.24.69	Other	220%
	Other, not more than three years old	
8703.24.71	Hybrid electric vehicles	160%
8703.24.79	Other	220%
	Other, more than three years old	
8703.24.81	Hybrid electric vehicles	160%
8703.24.89	Other	220%
	Other, vehicles with compression – ignition internal combustion piston engine (diesel or semi diesel):	

8703.31	Of a cylinder capacity not exceeding 1,500 cc :	
8703.31.30	Hearses not more than three years old	200%
8703.31.40	Hearses more than three years old	200%
8703.31.50	Auto-trishaws not more than two year old	105%
8703.31.60	Auto-trishaws more than two year old	105%
	Motor cars including station wagons and racing cars, not more than three years old	
8703.31.71	Hybrid electric vehicles	90%
8703.31.79	Other	200%
	Motor cars including station wagons and racing cars, more than three years old	
8703.31.81	Hybrid electric vehicles	90%
8703.31.89	Other	200%
	Other:	
8703.31.91	Hybrid electric vehicles, not more than three years old	90%
8703.31.92	Other, not more than three years old	200%
8703.31.93	Hybrid electric vehicles, more than three years old	90%
8703.31.94	Other, more than three years old	200%
8703.32	Of a cylinder capacity exceeding 1,500 cc: but not exceeding 2,500 cc :	
8703.32.30	Hearses not more than three years old	220%
8703.32.40	Hearses more than three years old	220%
	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%
8703.32.52	Other of a cylinder capacity not exceeding 1,600 cc,	200%
8703.32.53	Other hybrid electric vehicles	90%
8703.32.59	Other:	220%
	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%
8703.32.69	Other	220%
	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 800kg.	240%

8703.32.72	Hybrid electric vehicles		115%
8703.32.79	Other		240%
	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		115%
8703.32.89	Other		240%
8703.32.91	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old		90%
8703.32.92	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old		220%
8703.32.94	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old		115%
8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old		240%
8703.32.96	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old		90%
8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old		220%
8703.32.98	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old		115%
8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old		240%
8703.33	Of a cylinder capacity exceeding 2,500 cc :		
8703.33.30	Hearses not more than three years old		300%
8703.33.40	Hearses more than three years old		300%
	Motor cars including station wagons and racing cars, not more than three years old		
8703.33.51	Hybrid electric vehicles		160%
8703.33.59	Other		300%
	Motor cars including station wagons and racing cars, more than three years old		
8703.33.61	Hybrid electric vehicles		160%
8703.33.69	Other		300%
	Other, not more than three years old		
8703.33.72	Hybrid electric vehicles		160%
8703.33.79	Other		300%
	Other, more than three years old		
8703.33.81	Hybrid electric vehicles		160%
8703.33.89	Other		300%

	8703.90	Other :	
	8703.90.30	Other electric, not more than three years old	05%
	8703.90.40	Other electric, more than three years old	05%
	8703.90.60	Other, more than three years old	150%
87.04		Motor vehicles for the transport of goods.	
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.21	g.v.w. not exceeding 5 tonnes :	
		Chassis fitted with engines and cabs	
	8704.21.32	for vehicles of national subdivision 8704.21.44, more than four years old	Rs.200,000/- per unit
	8704.21.34	for vehicles of national subdivision 8704.21.52, more than four years old	Rs.200,000/- per unit
	8704.21.36	for vehicles of national subdivision 8704.21.64, more than four years old	Rs.200,000/- per unit
	8704.21.37	for vehicles of national subdivision 8704.21.67, not more than four years old	100%
	8704.21.38	for vehicles of national subdivision 8704.21.68, more than four years old	100% or Rs.200,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab	
	8704.21.43	Cargo carrying capacity of 800kg or more, not more than four years old	45%
	8704.21.44	Cargo carrying capacity of 800kg or more, more than four years old	45%
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more,	

	8704.21.51	Not more than four years old	50%
	8704.21.52	More than four years old	50% or Rs.200,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,	
	8704.21.63	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	45%
	8704.21.64	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	45%
	8704.21.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	85%
	8704.21.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	85%
	8704.21.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	85%
	8704.21.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	85%
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.21.71	Not more than four years old	90%
	8704.21.72	More than four years old	90% or Rs.300,000/- per unit
		Other :	
	8704.21.91	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	115%
	8704.21.92	Other vehicles with separate bodies for cabin and cargo area, more than four years old	115%

8704.21.93	Other vehicles not more than four years old	85%
8704.21.99	Other vehicles more than four years old	85%
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
	Special purpose tankers/bowsers and trucks:	
8704.22.12	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs.125,000/- per unit
8704.22.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.125,000/- per unit
8704.22.15	Other, not more than five years old	50%
8704.22.16	Other, more than five years old	50%
8704.23	g.v.w. exceeding 20 tonnes :	
8704.23.20	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	Rs.125,000/- per unit
8704.23.30	Other, not more than five years old	40%
8704.23.40	Other, more than five years old	55%
	Other, with spark-ignition internal combustion piston engine :	
8704.31	g.v.w. not exceeding 5 tonnes :	
	Chassis fitted with engines and cabs	
8704.31.32	for vehicles of national subdivision 8704.31.44, more than four years old	Rs.200,000/- per unit
8704.31.34	for vehicles of national subdivision 8704.31.52, more than four years old	Rs.200,000/- per unit
8704.31.36	for vehicles of national subdivision 8704.31.64, more than four years old	Rs.200,000/- per unit
8704.31.37	for vehicles of national subdivision 8704.31.67, not more than four years old	100%
8704.31.38	for vehicles of national subdivision 8704.31.68, more than four years old	100% or Rs.200,000/- per unit

		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab	
	8704.31.43	Cargo carrying capacity of 800kg or more, not more than four years old	45%
	8704.31.44	Cargo carrying capacity of 800kg or more, more than four years old	45%
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:	
	8704.31.51	Not more than four years old	50%
	8704.31.52	More than four years old	50% or Rs.200,000/- per unit
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,	
	8704.31.63	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	45%
	8704.31.64	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	45%
	8704.31.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	85%
	8704.31.66	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	85%
	8704.31.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	85%
	8704.31.68	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	85%
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with	

		no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :	
	8704.31.71	Not more than four years old	90%
	8704.31.72	More than four years old	90% or Rs.300,000/- per unit
		Other :	
	8704.31.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	115%
	8704.31.92	Vehicles with separate bodies for cabin and cargo area, more than four years old	115%
	8704.31.93	Other not more than four years old	85%
	8704.31.99	Other more than four years old	85%
	8704.32	g.v.w. exceeding 5 tonnes :	
	8704.32.12	Tankers and bowsers with stainless steel tanks for transport of milk, more than five years old	Rs.115,000/- per unit
	8704.32.14	Garbage trucks equipped with waste compacting mechanism, more than five years old	Rs.115,000/- per unit
	8704.32.15	Other, not more than five years old	60%
	8704.32.16	Other, more than five years old	60%
	8704.90	Other :	
	8704.90.30	Other electric, not more than five old	05%
	8704.90.40	Other electric, more than five years old	05% or Rs.109,000/- per unit
	8704.90.50	Other, not more than five years old	95%

	8704.90.60	Other, more than five years old	95% or Rs.200,000/- per unit
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	
		Mobile workshops	
	8705.90.11	Not more than seven years old	85%
	8705.90.12	More than seven years old	85%
87.06	8706.00	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05 :	
	8706.00.50	Used chassis fitted with engines	Rs.480,000/= per unit
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
	8707.10	For the vehicles of heading 87.03	Rs.625,000/= per unit
	8707.90	Other :	
	8707.90.10	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	Rs.625,000/= per unit
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		Other parts and accessories of bodies (including cabs) :	
	8708.29	Other :	
	8708.29.10	"Cut-portions" of bodies and cabs	Rs.225,000/= per cut portion
		Other parts and accessories :	
	8708.99	Other :	
	8708.99.40	"Cut-portions" of motor vehicles	Rs.225,000/= per cut portion
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars	
	8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc ;	
	8711.10.10	Not more than three years old	90%
	8711.10.20	More than three years old	90%

	8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
	8711.20.10	Exceeding 50 cc but not exceeding 200 cc. not more than three years old	90%
	8711.20.20	Exceeding 50 cc but not exceeding 200 cc more than three years old	90%
	8711.20.30	Other, not more than three years old	90%
	8711.20.40	Other, more than three years old	90%
	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc ;	
	8711.30.10	Exceeding 250 cc but not exceeding 350 cc not more than three years old	90%
	8711.30.20	Exceeding 250 cc but not exceeding 350 cc more than three years old	90%
	8711.30.30	Exceeding 350 cc but not exceeding 450 cc not more than three years old	90%
	8711.30.40	Exceeding 350 cc but not exceeding 450 cc more than three years old	90%
	8711.30.50	Other, not more than three years old	130%
	8711.30.60	Other, more than three years old	130%
	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	
	8711.40.10	Not more than three years old	130%
	8711.40.20	More than three years old	130%
	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	
	8711.50.10	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	130%
	8711.50.20	Exceeding 800 cc but not exceeding 1000 cc, more than three years old	130%
	8711.50.30	Other not more than three years old	130%
	8711.50.40	Other more than three years old	130%
		compound non alcoholic preparation of a kind used in the manufacture of beverages	Rs.60/= per l
		Any Publication, which contains any information wholly or mainly connected with or incidental thereto or the describe of, the running of race horses or greyhound races or race meetings held or to be held in or outside Sri Lanka and available for sale or free distribution or private circulation.	Rs.3/- per publication

Schedule II

No. I	Description II	Excise Duty III
1	A Motor Vehicle, imported or locally manufactured,	
(a)	by a Sri Lankan diplomatic officer who serves in missions abroad under the Ministry of External Affairs Circular No. 210 of 28.05.2012 and subsequent amendments	35%

	(b)	by a public officer under the Public Administration Circular No. 22/99 of 08.10.1999 and subsequent amendments	40%
	(c)	by any person who is recommended by the President of the Democratic Socialist Republic of Sri Lanka rendered distinguished service to the country or awarded to such persons	45%
	(d)	by a primary holder of Sri Lanka Nation Building Bond (SLNBB) under the circular dated 01.04.2006 issued by the Secretary to the Treasury on Concessionary duties and taxes	30%
	(e)	by a Member of Parliament under a permit of concessionary terms	20%
	(f)	by a public officer under the Trade and Investment Policy Circular No. 01/2013 of 02.08.2013 and subsequent amendments	As per the rates specified in the circular
	(g)	by a Head/Deputy Head of Local Authorities under the Local Government and Provincial Councils Circular No. 01/2011 of 15.02.2011 and subsequent amendments	As per the rates specified in the circular
	(i)	by a member of a Provincial Council under the Local Government and Provincial Councils Circular No. 01/2013 of 02/01/2013 and by the Governor of a Provincial Council on concessionary terms	35%
	(j)	as an assigned vehicle for the Mayor of a Municipal Council where Cost Insurance Freight (CIF) value does not exceed Rs. 05 Mn	45%
	(k)	by an individual tax payer who has compliance in terms of the provisions of Section 2(1)(b)(i) and (ii) of the Finance Act No. 11 of 2006 and subsequent amendments	75% of the rate specified in Column IV of the Schedule I
	(l)	for projects or activities of national interest bringing economic and social benefits to the country under concessionary terms granted by the Minister in charge of the subject of Finance	50% of the rate specified in Column IV of the Schedule I
2		Locally assembled/ manufactured vehicle using new vehicle components containing not less than 30% of domestic value addition recommended by the Minister-in-charge of the subject of Industries. However, with respect to HS code 87.03, this rate is applicable only for the vehicles classified under the HS Codes as per the Schedule III, subject to the condition stipulated above.	15%
3		Hearses imported by registered funeral undertakers, subject to the approval of the Secretary to the Treasury	45%
4		Import of a motor vehicle with engine capacity not less than 1450cc by any Airport Taxi Operator who holds a valid permit issued by the Airport and Aviation Services (Sri Lanka) Ltd., for the replacement of a motor vehicle which is being used for the transportation of air passengers from and to airports and which has been so used for not less than five years, as approved by the Secretary to the Ministry in charge of subject of Airports.	
	(a)	For an unregistered vehicle	40% of the rate specified in Column IV of the Schedule I
	(b)	For a used vehicle	50% of the rate specified in Column

		IV of the Schedule I
5	A Hybrid Motor Car with the engine capacity not more than 2,500cc imported for private use with the Letter of Credit (LC) opened on or before 29/01/2015 and registered the vehicle on or before 31/03/2015 in the name of the person who opened the LC.	Rate specified in the gazette notification No. 1885/42 dated 24/10/2014

Schedule III

Petrol Vehicles:

<i>H.S. Hdg. (1)</i>	<i>H.S. Code (2)</i>	<i>Description (3)</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
	8703.21	Of a cylinder capacity not exceeding 1,000 cc:
		Motor cars including station wagons and racing cars, not more than three years old
	8703.21.69	Other
	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
	8703.22.59	Other
	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
	8703.23.52	Other, of a cylinder capacity not exceeding 1,600 cc

Diesel Vehicles:

<i>H.S. Hdg. (1)</i>	<i>H.S. Code (2)</i>	<i>Description (3)</i>
	8703.31	Of a cylinder capacity not exceeding 1,500 cc :
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old
		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	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.59	Other
		Motor cars including stations 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.
	8703.32.79	Other