

**Budget 2015****Errata to Revision of Excise (Special Provisions) Duty  
Excise (Special Provisions) Act, No. 13 of 1989**

Please note that the corrections listed in the following table have to be made in DOPL 958, **effective from 25.10.2104**

<b>HS Hdg.</b>	<b>HS Code</b>	<b>Description</b>	<b>Excise Duty</b>
<b>87.05</b>		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, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
	8705.10	- Crane lorries	
	8705.10.10	-- Not more than seven years old	<b>Deleted</b>
	8705.10.20	-- More than seven years old	<b>Deleted</b>
	8705.40	- Concrete-mixer lorries	
	8705.40.10	-- Not More than seven years old	<b>Deleted</b>
	8705.40.20	-- More than seven years old	<b>Deleted</b>
	8705.90	- Other :	
		--- Mobile workshops :	
	8705.90.11	---- Not more than seven years old	<b>85%</b>
	8705.90.12	---- More than seven years old	<b>85%</b>

	8703.24.51	Hybrid electric vehicles	100%
	8703.24.59	Other	220%
<b>87.06</b>	8706.00	<b>Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.</b>	
	8706.00.50	Used chassis fitted with engines	Rs. 480,000/= per unit
<b>87.07</b>		<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>	
	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
<b>87.11</b>		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>	
	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%



## 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 Code as per the Schedule III, subject to the condition stipulated above.	15%
3	Hearses imported by registered funeral undertakers, subject	45%

	to the approval of the Secretary to the Treasury.	
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 Service (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