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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2222/3 - 2021 අප්‍රේල් මස 05 වැනි සඳුදා - 2021.04.05
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(Published by Authority)

PART I : SECTION (I) — GENERAL

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, as amended, I, Mahinda Rajapaksa, Minister of Finance do by this Order declare that,

- (i) replace Item No. 2 of the Schedule II of the Order made under Section 3 of the above Act and published by the *Extraordinary Gazette* Notification No. 2113/9 dated March 05, 2019, by substitution of the following Schedule A hereto ; and
- (ii) replace the Schedule III of the Order made under Section 3 of the above Act and published by the *Extraordinary Gazette Notification* No. 2113/9 dated March 05, 2019, by substitution of the following Schedule B hereto.

This Order shall come into effect from April 06, 2021.

MAHINDA RAJAPAKSA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
April 05, 2021.

Schedule A

No.	Description	Excise Duty
2	Locally assembled/manufactured vehicle using new vehicle components containing domestic value addition recommended by the Minister-in-charge of the subject of industries.	Rate of payable duty as specified in Schedule III



Schedule B

Matrix for four-wheel passenger vehicles, cargo vehicles and special purpose vehicles classified under HS Headings 8702, 8703, 8704 and 8705

No. of Years	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Level of DVA/Ex-Factory Price %	% of payable XID for first two years	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year
<20	F 100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	H 100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	E 100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
20-24	F 30	35	40	45	50	60	70	80	90	100								
	H 27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100								
	E 25	30	35	40	45	55	65	75	85	100								
25-29	F 27.5	30	35	40	45	50	60	70	80	90	100							
	H 25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100							
	E 22.5	25	30	35	40	45	55	65	75	85	100							
30-34	F 25	27.5	30	35	40	45	50	60	70	80	90	100						
	H 22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100						
	E 20	22.5	25	30	35	40	45	55	65	75	85	100						
35-39	F 22.5	25	27.5	30	35	40	45	50	60	70	80	90	100					
	H 20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100					
	E 17.5	20	22.5	25	30	35	40	45	55	65	75	85	100					
40-44	F 20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100				
	H 17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100				
	E 15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100				
45-49	F 17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100			
	H 15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100			
	E 12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100			
50-54	F 15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100		
	H 12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100		
	E 10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100		
55-59	F 12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100	
	H 10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
	E 10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100	
>60	F 10	12.5	15	17.5	20	22.5	25	27.5	30	35	40	45	50	60	70	80	90	100
	H 10	10	12.5	15	17.5	20	22.5	25	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100
	E 10	10	10	12.5	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85	100

DVA-Domestic Value Addition XID-Excise Duty F-Fossil fuel H-Hybrid E-Electric

Matrix for Motorcycles and Electric Three wheelers classified under HS Headings 8703, 8704 and 8711

No. of Years	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Level of Energy Technology	% of payable XID for first two years	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year	% of payable XID for next year
<25	MC	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	ET	100	100	100	100	100	100	100	100	100	100	100	100	100	100
25-34	MC	30	35	40	45	50	60	80	90	100					
	ET	27.5	32.5	37.5	42.5	47.5	57.5	77.5	87.5	100					
35-44	MC	27.5	30	35	40	45	50	70	80	90	100				
	ET	25	27.5	32.5	37.5	42.5	47.5	67.5	77.5	87.5	100				
45-54	MC	25	27.5	30	35	40	45	60	70	80	90	100			
	ET	22.5	25	27.5	32.5	37.5	42.5	57.5	67.5	77.5	87.5	100			
55-64	MC	22.5	25	27.5	30	35	40	50	60	70	80	90	100		
	ET	20	22.5	25	27.5	32.5	37.5	47.5	57.5	67.5	77.5	87.5	100		
65-74	MC	20	22.5	25	30	35	40	45	50	60	70	80	90	100	
	ET	17.5	20	22.5	27.5	32.5	37.5	42.5	47.5	57.5	67.5	77.5	87.5	100	
>75	MC	15	17.5	20	22.5	25	30	35	40	45	50	60	70	80	90
	ET	15	15	17.5	20	22.5	25	30	35	40	45	55	65	75	85

DVA-Domestic Value Addition XID-Excise Duty MC-Motorcycles ET-Electric Three wheelers