


Excise Ordinance

Excise Notification No. 10/2019

EXPORT OF UNDENATURED, POTABLE AND BOTTLED LIQUOR MEANT FOR SALES

Order made by Mahinda Rajapaksa, the Minister of Finance, Economic and Policy Development under subsection (1) (a) of section 22 of the Excise Ordinance (Chapter 52), as amended from time to time.


Mahinda Rajapaksa,
Minister of Finance, Economic and
Policy Development

Ministry of Finance, Economic and Policy Development,
Colombo 01,
December 2019.

ORDER

Export of undenatured, potable and bottled liquor meant for sales, on permits issued by Commissioner General of Excise under Section 12 of the Excise Ordinance shall be permitted on payment of Excise duty or on furnishing a Bond or Bank guarantee for export of such article on a duty free basis and such Bond or guarantee shall be acceptable to the Commissioner General of Excise.

Exporters of undenatured, potable and bottled liquor meant for sale, for the purpose of this Notification shall be deemed to be Excise Licensees and shall be permitted to purchase their above mentioned type of liquor for export from manufacturers or wholesalers. Exporters shall furnish to the satisfaction of the Commissioner General of Excise, all documents referred to in the Schedule here to within thirty (30) days of export of the undenatured, potable and bottled liquor meant for sale, to be entitled to duty free concession in the case of indirect exporters only, the time limitation of submitting the relevant document will be sixty (60) days, failing which the Excise duty shall be paid by the exporters at the prevalent rates in addition to any penalties that may be levied.

Excise Notification No. 937 published in Gazette Extraordinary No. 1711/8 of June 21, 2011 be rescinded.

This order shall come into effect from December 2019.

SCHEDULE

1. An invoice for undenatured, potable and bottled liquor meant for sales, exported;
2. Bill of Lading or Airway Bill. However, in the case of supply of locally manufactured liquor to any indirect exporter, who supplies such locally manufactured liquor to any International Airlines operating from Sri Lanka, the Good Received Note (GRN) as specified in *annexure 01* hereto should be accepted *in place of Bill of Lading or Airway Bill*.
3. The Customs Export Entry

Proposed

GOODS RECEIVED NOTE

Annex >>>

Name of indirect Exporter		Approval No.		GRN Ref. No.		
Name and Address of Final Exporter		Remark : Raw material usage and value of duty and other levies to be credited.				
Description of Goods with Specification		H.S. No.	Unit of measure Absolute Litre	Quantity Absolute Litre / Unit	Price Rs.	Excise Duty
1.						
2.						
3.						
4.						
5.						
		Totals				
Unit of Measure		Quantity	Bond/TIEP/approval			
1.			<p>We (Name of Direct Exporter) certify that we have purchased and received into our factory/bonded warehouse at (address) on (date) the locally produced goods fully described in the GRN. "We undertake that the locally produced goods will be used by us exclusively for export. We hereby authorize the customs to duly debit out stock/bank guarantee registers with these particulars on or before..... on or before....." (date). No claim will be made for duty rebate in respect of goods supplied herein.</p>			
2.						
3.						
4.						
5.						
Accepted above in good order		Department of Excise		Sri Lanka Customs BOI coordination unit	Board of Investment of Sri Lanka	
Name of Company : Designation : Name of Signatory : Signature : Date :		Name of Authorized Signatory : Designation : Signature : Date :		Name of Authorized signatory : Designation : Signature : Date :	Name of Authorized signatory : Designation : Signature : Date :	

Dark cage for the use of final exporter.

❖ Not more than 30 days from the date of