## Excise Ordinance Excise Notification No. 1002 Excise Duty on raw materials used for Production of Ethanol

BY virtue of the powers vested in me by section 22 of the Excise Ordinance (Chapter 52), I, Mangala Samaraweera, Minister of Finance and Mass Media, do by this Order, impose the duties specified in Column II on the excisable articles specified in corresponding entries in Column I of the Schedule hereto with effect from 10 November 2017.

Mangala Samaraweera, Minister of Finance and Mass Media.

Ministry of Finance & Mass Media, Colombo 01, 09 November 2017.

Schedule		
	Column I	Column II
Type of Excisable Articles		Duty Payable Rs. Cts.
i	Coconut Toddy (per bulk litre)	05.00
ii	Molasses (per bulk kg)	10.00
iii	Rice pulp used for production of spirits by distillation (per bulk kg)	10.00
iv	Maize pulp used for production of spirits by distillation (per bulk kg)	10.00
v	Fruit pulp used for production of spirits by distillation (per bulk kg)	10.00

## Schedule

## **Terms and Conditions**

Notwithstanding the provisions of any other notifications, the duty imposed under this Order shall-

(a) in respect of the bulk of substance used for distillation in the first fifteen days of any month, be paid before the last date of the month; and

(b) in respect of the bulk of substance used for distillation during the period after the first fifteen days of that month be paid before the fifteen day of the succeeding month.

Provided however, if the duty imposed under column II of the Schedule is not paid within the period stipulated herein, there shall be a surcharge at the rate of three per centum (3%) per month in addition to the payment of such duties.