EXCISE ORDINANCE

Excise Notification No. 01/2019

EXCISE DUTY ON LIQUOR

BY virtue of the powers vested in me by Section 22 of the Excise Ordinance (Chapter 52), as amended from time to time, I, Mangala Samaraweera, Minister of Finance do by this Order direct that, with effect from March 06, 2019;

(1) Special Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka shall be levied a duty at the rate of Rupees Three Thousand Three Hundred (Rs 3,300.00) per litre of alcohol;

(2) Molasses, Palmyrah, Coconut and Processed Arrack manufactured in and issued from any licensed manufactory established in Sri Lanka shall be levied a duty at the rate of Rupees Three Thousand Five Hundred Fifty (Rs. 3,550.00) per litre of alcohol ;

(3) Country made "Foreign" spirits manufactured in Sri Lanka shall be levied on a duty at the rate of Rupees Three Thousand Five Hundred Fifty (Rs. 3,550.00) per litre of alcohol ;

(4) Malt Liquor manufactured in and issued from any licensed brewery established in Sri Lanka shall be levied on a duty at the rate of Rupees Two Thousand Seven Hundred (Rs. 2,700.00) per litre of alcohol ;

(5) Liquors (other than toddy or any liquor made from any cereal) manufactured by process other than distillation from natural products of the Palm Tree or any other plant manufactured in Sri Lanka shall be levied on a duty at the rate of Rupees Two Thousand Seven Hundred (Rs. 2,700.00) per litre of alcohol ;

(6) The duty prescribed in 1 to 5 above shall not be levied or recovered on any quantity of the aforesaid liquor which is exported ;

(7) The duty prescribed in 4 above shall not be levied or recovered on any quantity of such liquor issued from such brewery for the use of any Diplomatic Mission in Sri Lanka if payment for such quantity of Liquor is made from the foreign account of such Diplomatic Mission; and

(8) The Excise Notifications, No. 1000 published in *Gazette Extraordinary*, No. 2044/34 of 09 November 2017 is hereby rescinded.

Mangala Samaraweera,
Minister of Finance.

Ministry of Finance,
Colombo 01,
March 05., 2019.