

**Government Notification**

**EXCISE (SPECIAL PROVISIONS) ACT, NO. 13 of 1989**

**ORDER UNDER SECTION 3**

BY virtue of powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, as amended, I, Mangala Samaraweera, Minister of Finance, do by this Order declare that the Excise duty charged, levied and collected on motor vehicles imported during the period of January 2015 to November 2017 specified in Column I of the Schedule I hereto shall be payable at the rate specified in Column II of the Schedule I wherever applicable with effect from *April 05*, 2019.

Any importer / individual who is fulfilling the criteria specified in the Schedule I to this Order and willing to release his / her motor vehicles, on payment of such special duty rate should submit his / her application as specified in the Schedule II to this Order to the Director General, Department of Fiscal Policy of the General Treasury on or before *August 05*, 2019.



MANGALA SAMARAWEEERA,  
Minister of Finance.

Ministry of Finance,  
Colombo 01,  
*29* March, 2019.

## SCHEDULE I

Description <i>I</i>	Excise Duty <i>II</i>
<p>1. Motor vehicles, which were imported during the period of January 2015 to November 2017 and pending for Customs clearance at the Port of Sri Lanka (Hambantota) shall be released to the importer(s) subject to fulfilling the following criteria:</p> <p>(i). Said motor vehicles imported by an importer / individual based on the Letter(s) of Credit established on his / her name for personal usage or</p> <p>(ii). Said motor vehicles imported by any authorized agent / motor vehicles importer on the request of identified customer(s), who have paid required money to the said authorized agent / importer through any official channel(s) (financial institutions approved by the Central Bank of Sri Lanka) for importation of such vehicle(s) for personal usage.</p> <p>2. Any importer or individual, fulfilling criteria listed above, shall submit his / her application as specified in the Schedule II of this Gazette Notification, to the Director General, Department of Fiscal Policy of the General Treasury along with all official / duly certified copies of evidence for authorizing clearance of such motor vehicle(s) from the Sri Lanka Customs on payment of Excise duty specified in Column II of Schedule I within four (04) months period from the date of publication of this Gazette Notification.</p> <p>3. All motor vehicles, cleared from the Sri Lanka Customs under the proposed concession shall be registered in the name of the individuals referred in 1 above within 30 days from the date of release of such motor vehicles from the Sri Lanka Customs. Any motor vehicle, not be registered within 30 days from the date of release of Sri Lanka Customs, shall be liable for payment of applicable excise duty at the time of release of such motor vehicle from the Sri Lanka Customs.</p>	<p>The rate of Excise duty applicable at the time of establishment of their respective Letters of Credit.</p>

## SCHEDULE II

**Application on Requesting for Special Duty as Per Gazette Notification No. .... Payable on Release of Motor Vehicles which are presently Laying in Hambantota Port due to Revision of Excise Duty on Motor Vehicles during the Period of January 2015 to November 2017**

1. Name of the Applicant:	<input type="text"/>
Address :	<input type="text"/>
Contact Number. :	<input type="text"/>
2. Name of the Vehicle Owner:	<input type="text"/>
Address :	<input type="text"/>
Contact Number. :	<input type="text"/>
National Identity Card Number :	<input type="text"/>
3. Purpose of the Vehicle Importation :	<input type="text" value="Personal usage / Commercial purpose"/>
4. LC Reference Number:	<input type="text"/>
LC Established Bank:	<input type="text"/>
Date of LC Established:	<input type="text"/>
LC Amount (Rs.):	<input type="text"/>
Date of Vehicle Landed to Sri Lanka:	<input type="text"/>
B/L Number :	<input type="text"/>
Commercial Invoice Number:	<input type="text"/>

5. Type of Vehicle :

Fuel Type: (Petrol/ Diesel/  
Hybrid Petrol or Diesel/ Electric)

Engine Capacity/Motor Power of  
Engine:

Chassis Number:

Engine Number:

Country of Origin:

CIF Value:

HS Code:

6. If Vehicle Imported through a Vehicle Importer/ Agent:

Name of the Vehicle Importer:

Address :

Contact Number. :

National Identity Card Number :

Value and Date of the Initial  
Payment to Import the Vehicle :

Mode of Payment:

Paid Amount (Rs.):

Any Other Relevant Documents:

Name : .....

NIC No. : .....

Date : .....

Signature of the Applicant : .....

Documents to be submitted:

- 1 Copy of LC
- 2 Copy of B/L
- 3 Copy of Commercial Invoice
- 4 Bank statements/ Bank account details of the vehicle importer certified by the same Bank, for each and every transaction related to the imported said vehicle as satisfied by DG/FPD. (Eg. Money received from said vehicle owner, payment for the LC etc.)
- 5 Bank statements/ Bank account details of the said vehicle owner certified by the same bank, for each and every transaction related to the imported said vehicle as satisfied by DG/FPD.
- 6 Certified copy of NIC of the vehicle importer
- 7 Certified copy of NIC of the said vehicle owner
- 8 Affidavit from the vehicle owner/ customer by stating that the vehicle imported for the purpose of personal usage
- 9 Affidavit from the vehicle importer/agent by stating that vehicle imported for the purpose of personal usage of specified person
- 10 Business registration certificate (BRC) of the importer/agent
- 11 Tax identification number (TIN) of the importer/agent
- 12 Any other document as requested by DG/FPD for his satisfaction

} Certified by Bank which LC Established

**Note:** NIC - National Identity Card Number  
LC - Letter of Credit  
B/L - Bill of Lading  
DG/FPD - Director General of Department of Fiscal Policy