

EXCISE ORDINANCE

Excise Notification No. 08/2019

BY virtue of the powers vested in me by the Section 32 of the Excise Ordinance (Chapter 52), read with Sections 12, 14 and 22 as amended from time to time, I, Mahinda Rajapaksa, Minister of Finance, Economy and Policy Development, do by this Order declare the following with effect from December 2019.



Mahinda Rajapaksa

Minister of Finance, Economy and Policy Development

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

Order

1. There shall be levied an excise duty per bulk litre of foreign liquor imported to Sri Lanka, other than the foreign liquor imported for the purpose of re-export or to sell at duty free shops for foreign currency, at a rate specified in the following Schedule;

SCHEDULE

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Excise Duty (Rs)
22.03			Beer made from malt			
	22.03.00.10	---	Canned beer less than 350ml	l		135.00
	22.03.00.20	---	Canned beer 350 ml or more	l		135.00
	22.03.00.90	---	Other	l		135.00
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	22.04.10.00,	-	Sparkling Wine	l		230.00
		-	Other wine ; grape must with fermentation prevented or arrested by the addition of alcohol:			

	22.04.21.00	--	In containers holding 2 l or less	l		230.00
	22.04.22.00,	--	In containers holding more than 2 l but not more than 10 l	l		230.00
	22.04.29.00	--	Other	l		230.00
	22.04.30.00,	-	Other grape must			230.00
22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic	l		
	22.05.10.00,	-	In containers holding 2 l or less	l		230.00
	22.05.90.00	-	Other	l		230.00
22.06	22.06.00.00		Other fermented beverages (for examples, cider, perry, mead, sake); mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included:			
	22.06.00.10	----	Nonalcoholic beverages	l		650.00
	22.06.00.90	----	Other	l		230.00
22.08			Un denatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	22.08.20.00,	-	Spirits obtained by distilling grape wine or grape marc	l		650.00
	22.08.30.00	-	Whiskies	l		650.00
		-	Rum and other spirits obtained by distilling fermented sugarcane product:			
	22.08.40.10	---	Rum	l		650.00
	22.08.40.90,	---	Other	l		650.00
	22.08.50.00	-	Gin and Geneva	l		600.00
	22.08.60.00,	-	Vodka	l		600.00
	22.08.70.00	-	Liqueurs and Cordials	l		600.00
	22.08.90.00	-	Other:			
	22.08.90.10	---	Coconut base arrack	l		600.00
	22.08.90.90	---	Other	l		650.00

2. A *Permit for Importation*, given in the Schedule II, shall be issued for the purpose of importing foreign liquor, subsequent to the submission of an application given in the Schedule I to the Commissioner General of Excise.
3. If the Commissioner General of Excise is not satisfied of the application submitted by the applicant, Commissioner General of Excise shall inform the applicant the reasons for such rejection within 05 days of the receipt of the application.
4. No liquor shall be imported without a *Permit for Importation* of foreign liquor given in the Schedule II.
5. If foreign liquor is imported to Sri Lanka without a *Permit for Importation*, Commissioner General of Excise shall levy a surcharge of 3% on the Cost, Insurance and Freight (CIF) value in addition to the above Excise Duty or confiscate the imported bulk of foreign liquor.
6. When a bulk of foreign liquor is imported to Sri Lanka, *Confirmation of the Customs* in the format given in the Schedule III shall be submitted to the Commissioner General of Excise having certified by an authorized Customs Officer.
7. Subsequent to the submission of the *Confirmation of the Customs* given in the Schedule III to the Commissioner General of Excise, *Permit for Transport* and the *Confirmation of the Payment of Excise Duties* for the imported foreign liquor as given in the Schedule IV, V respectively shall be issued. Liquor shall not be released from Sri Lanka Customs without the *Permit for Transport*, *Permit for Importation* and the *Confirmation of the Payment of Excise Duties* for the imported foreign liquor.
8. When importing liquor to the Country, Analyst's Report (on standards and strength) shall be submitted. The Analyst's Report shall be submitted through the Government Analyst. Commissioner General of Excise may grant permits to import liquor as samples for the purpose of obtaining Analyst's Reports. Importer shall bear the full responsibility pertain to the standards and strength in the event of such importation. Commissioner General of Excise may impose the criteria with respect to calling for Analyst's Report.
9. *Permit for Importation* of liquor issued by the Commissioner General of Excise should be produced when required by an authorized officer for the said task.
Permit for Importation, *Permit for Transport* and the *Confirmation of the Payment of Excise Duties* for the imported foreign liquor should be kept on file in the Excise licensed premises (F.L.3).
10. Excise Duty paid on the imported liquor under Section 1 above shall be reimbursed, in re-exportation of the imported liquor to Sri Lanka. Such requests for reimbursements shall be made to the Commissioner General of Excise within 30 days from the date of re-export with following documents ;

- i. Excise Permit for Importation of Liquor
- ii. Receipt of the Excise Duty paid
- iii. Certificate confirming the payment of Excise Duties for the imported foreign liquor
- iv. Bill of Lading/Air way bill
- v. Customs Export Entry
- vi. An invoice for exported liquor

11. The Excise Notification, No. 02/2019 published in Gazette Extraordinary, No.2113/7 dated 05 March, 2019 is hereby rescinded.

Application No:

Schedule I

Application for Importation of Liquor

- 1. Name of the Applicant –
- 2. National Identity Card No. or Business Registration No –
- 3. Telephone No –
- 4. Electronic Mail Address –
- 5. Business Address of the Applicant -
- 6. Tax payer’s identification No. (TIN) –
- 7. Name and address of the Operating Premises of Excise License (F.L.3) –
- 8.
 - I. Country of manufacturing liquor –
 - II. Country from which liquor is to be imported:
 - III. Pro forma invoice no. and date -
 - IV. Validity Period –
(Pro forma invoice shall be attached herewith)

9. No .of litres of liquor imported :

Malt liquor or Beer	-
Wine	-
Other Foreign Liquor	-

10. Scheduled Date of importing liquor:-

11. Other Matters –

Date :-

.....

Signature of Applicant

For Office Use Only

.....(Reasons for rejection/Special conditions)Permission is/is not granted to import liquor subject to above conditions.

Date:.....

Commissioner General of Excise

Schedule II

Excise Department of Sri Lanka

Permit for Importation of Liquor

1. Name of the Licensee –
2. Business Registration No. or National Identity Card No. –
3. Business Address –
4. Tax payer's identification No. (TIN) –
5. Application No. –
6. Liquor Import License No. -
 - i. Proforma invoice No. and date –
 - ii. Validity Period –
 - iii. Country from which liquor is to be imported-
7. Type of Liquor and No.of Litres

Malt liquor or Beer	-
Wine	-
Other Foreign Liquor	-
8. Validity Period of the Import License: From
.....to.....
9. Other Matters –

This permission is valid only for importation for liquor to the country and the imported liquor shall not be released from the Customs under this permit until the Excise Duties are paid.

I approve the Importation of the above quantity of liquor subject to aforementioned conditions.

Date:.....

.....
Commissioner General of Excise

Schedule III

Commissioner General of Excise,
Excise Head Office,
Colombo.

Certification of Sri Lanka Customs

I hereby declare that the under mentioned quantity of liquor imported by (name of the licensee)

.....
... of
(address).....

.....
under the Excise License No.....issued
by the Department of Excise for the purpose of importing liquor has been received to the
Sri Lanka Customs.

1. Container No:-
2. Quantity (Bulk Litres) :-
 - Malt liquor or Beer -
 - Wine -
 - Other Foreign Liquor-

3. Customs Declaration (CusDec) No.& Date :-

4. Tax payer's Identification No. (TIN) :-

5. Other matter :-

Date:-.....

.....

Signature of the Authorized Custom Officer

Schedule IV

Permit for Transportation of Liquor

Permit No.

- 1. Name of the Importer:-
.....
- 2. Business Registration No. or National Identity Card No:-
.....
- 3. Business Address: -
.....
....
- 4. Liquor Import License No.....
- 5. Route of importing liquor to the country (by sea/air):-
.....

No.of the vehicle/container used for transporting liquor	Customs Declaration (Cus Dec) No.& Date	Type of Liquor	Quantity of liquor (Bulk Litres)

- 7. Name and Address of the place to where liquor is transported :-
.....
.....
- 8. Route of Transporting the liquor:-
.....
- 9. Valid Period of the Transport Permit:-
.....
- 10. No. of the certificate confirming the payment of excise duties for the imported foreign liquor:-
.....
- 11. Other Matters:-

Permission is granted for transportation of aforementioned bulk of liquor.

Date:-.....

.....

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Authorized Excise

Officer

Name of the person who collected the transport permit:-

.....

N.I.C No:-

Signature and Date:-.....

Schedule V



Confirmation of the payment of excise duties for the imported foreign liquor

No:-

Import License No:.....

Name of the Licensee:.....

H.S.Code	Type & Quantity (Bulk Litres)	Tax Paid (Rs.)	No. &Date of Receipt
	i. Malt liquor or Beer.....		
	ii. Wine		
		
	iii. Other Foreign Liquor.....		

Customs Declaration (Cus Dec) No.& Date :

Container No.:

Bill of Lading / Air way Bill No. and Date :

Date:-.....

.....
Authorized Excise Officer