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EXTRAORDINARY

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**PART I : SECTION (I) — GENERAL**  
**Government Notifications**

**EXCISE (SPECIAL PROVISIONS) ACT, No. 13 OF 1989**

**Order under Section 3**

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, as amended, I, Mahinda Rajapaksa, Minister of Finance and Economic Affairs, do by this Order declare that, the Excise duty on every article specified in the Column I, II and III of the Schedule hereto, shall be payable at the rate specified in the corresponding entry in Column IV of the Schedule hereto, with effect from November 12, 2018.

The order made under Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989 and published in the *Extraordinary Gazette Notification* No. 2079/58 of July 12, 2018 is hereby recinded with effect from November 12, 2018.

MAHINDA RAJAPAKSA,  
Minister of Finance and Economic Affairs.

Ministry of Finance and Economic Affairs,  
Colombo 01,  
November 12, 2018.

SCHEDULE

<i>H. S. Heading</i> <i>I</i>	<i>H. S. Code</i> <i>II</i>	<i>Description</i> <i>III</i>	<i>Excise Duty</i> <i>IV</i>
22.02		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	



SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	2202.99	Other :	
		Beverages based on fruit or vegetable juices :	
	2202.99.51	Sugar contents of which is more than 6 g per 100 ml	Rs. 12 per liter or 50 Cts per gram of sugar (Excluding 6 g per 100 mililiter) contained in the product which ever is higher
		Other :	
	2202.99.91	Sugar contents of which is more than 6 g per 100 ml	Rs. 12 per liter or 50 Cts per gram of sugar (Excluding 6 g per 100 mililiter) contained in the product which ever is higher