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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

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No. 2100/3 - MONDAY, DECEMBER 03, 2018

(Published by Authority)

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 rate of Excise duty applicable on every article specified in the Columns I, II and III of the Schedule hereto, shall replace corresponding every article specified under the Schedule I of the *Extraordinary Gazette Notification* No. 2044/32 dated November 09, 2017 and Schedule of the *Extraordinary Gazette Notification* No. 2097/3 dated November 12, 2018, issued under Section 3 of this Act, shall be as specified in the corresponding entry in Column IV of the Schedule, with effect from December 04, 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No. 13 of 1989 and published in the *Extraordinary Gazette Notification* No. 2097/3 dated November 12, 2018 is hereby rescinded with effect from December 04, 2018.

MAHINDA RAJAPAKSA,
Minister of Finance and Economic Affairs.

Ministry of Finance and Economic Affairs,
Colombo 01,
03rd December, 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		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.	



SCHEDULE (Contd.)

<i>H. S. Heading I</i>	<i>H. S. Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Rs. 12 per liter or 30 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product which ever is higher
	2202.99	Other :	
	2202.99.30	Beverages put up for retail sales as “Energy Drinks”	Rs. 12 per liter or 30 Cts per gram of sugar, excluding 6 g per 100 mililiter, contained in the product which ever is higher
		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 30 Cts per gram of sugar, excluding 9 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 30 Cts per gram of sugar, excluding 9 g per 100 mililiter, contained in the product which ever is higher