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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2460/02 - 2025 ඔක්තෝබර් මස 27 වැනි සඳුදා - 2025.10.27  
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## PART I : SECTION (I) — GENERAL

### Government Notifications

#### EXCISE ORDINANCE

#### Excise Notification No. 02/2025

RULES made by the Minister of Finance, Planning and Economic Development under Section 32 of the Excise Ordinance (Chapter 52) and confirmed by resolution of Parliament on October 22, 2025.

These Rules shall come in to effect from October 28, 2025.

**ANURA KUMARA DISSANAYAKE,**  
Minister of Finance, Planning and  
Economic Development.

Ministry of Finance,  
Planning and Economic Development,  
Colombo 01,  
October 27, 2025.



**RULES PERTAINING TO THE TIME PERIOD FOR PAYMENT OF DUTY ON THE  
PRODUCTION OF LIQUOR AND LEVYING OF FEE**

1. Every licensee shall pay the Duty, at such rates as may determined from time to time under Section 22 of the Excise Ordinance (Chapter 52) and published in the *Gazette*, on every liter of Liquor manufactured by such licensee, on or before due date.
2. The due date to pay such Duty shall be:
  - (a) the last day of each month, in respect of production during the first fifteen (15) days of that month; and
  - (b) the fifteenth (15<sup>th</sup>) day of the succeeding month, in respect of production during the period from the sixteenth (16<sup>th</sup>) day to the last day of the particular month.
3. Where a licensee fails to pay the Duty by the due date, such licensee shall, in addition to the Duty payable, be liable to pay a Fee thereon at the rate of three per centum (3%) per month, which will be computed non-compounded linearly, on such Duty payable.
4. A licensee who fails to pay in full, the Duty and the Fee payable within thirty (30) days from the due date, shall be liable to have the Bottling License (Excise B1) suspended.
5. Where the Duty and the Fee remain unpaid in full for a period exceeding ninety (90) days from the due date, all licenses of such licensee shall be liable to suspension.
6. Where the due date for the payment of Duty falls prior to the effective date of these Rules, the periods of thirty (30) and ninety (90) days referred to in Rules 4 and 5 respectively shall be calculated from the date on which these Rules come into effect.
7. Excise Notification No. 962 published in the *Gazette Extraordinary* No. 1846/8 dated January 20, 2014 shall stand rescinded upon these Rules coming in to effect.

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