


G.N. 2421/42
dated. 31.01.2025

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, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development do by this Order declare that, the rate of Excise duty specified in the Column IV applicable on corresponding articles specified in Column I, II and III of the Schedule hereto, shall replace the rate specified in Column IV of the Schedule I of the *Extraordinary Gazette* Notification No. 2418/43 dated January 10, 2025 issued under the Section 3 of this Act, on the corresponding articles in the aforesaid Schedule I with effect from 01.02.2025.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development.

Ministry Finance, Planning and
Economic Development.
Colombo 01,

31.01.2025.

Schedule

<i>H S Hdg. I</i>	<i>H S Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.80	Other vehicles, with only electric motor for propulsion	
		Electric auto-trishaws:	
	8703.80.11	Not more than two years old	Rs.18,100/- per kW for not more than one year old Rs. 24,100/- per kW for Other
	8703.80.12	More than two years old	Rs. 36,200/- per kW
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
	8703.80.21	Not more than three years old	Rs.18,100/- per kW for not more than one year old Rs. 36,200/- per kW for Other
	8703.80.22	More than three years old	Rs. 48,300/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
	8703.80.31	Capacity of motors not exceeding 50kW	Rs.18,100/- per kW for not more than one year old Rs. 36,200/- per kW for Other
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.24,100/- per kW for not more than one year old Rs. 36,200/- per kW for Other
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 36,200/- per kW for not more than one year old Rs. 60,400/- per kW for Other
	8703.80.34	Capacity of motors exceeding 200kW	Rs.96,600/- per kW for not more than one year old Rs. 132,800/- per kW for Other
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old	
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 48,300/- per kW
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 72,400/- per kW
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 108,700/- per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 144,900/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by	

		driven a generator on board, not more than three years old	
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 18,100 /- per kW for not more than one year old Rs. 36,200/- per kW for Other
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 24,100/- per kW for not more than one year old Rs. 36,200/- per kW for Other
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 36,200/- per kW for not more than one year old Rs. 60,400/- per kW for Other
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 96,600/- per kW for not more than one year old Rs. 132,800/- per kW for Other
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs.48,300/- per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.72,400/- per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.108,700/- per kW
	8703.80.64	Capacity of motors exceeding 200kW	Rs.144,900/- per kW
		Other:	
	8703.80.71	Not more than three years old	Rs.96,600/- per k W for not more than one year old Rs.132,800/- per kW for Other
	8703.80.72	More than three years old	Rs.144,900/- per kW
87.04		Motor vehicles for the transport of goods.	
	8704.60	Other with only electric motor for propulsion:	
	8704.60.10	Electric auto-trishaws not more than five years old	Rs.18,100/-per kW
	8704.60.20	Electric auto-trishaws more than five years old	Rs.18,100/-per kW
		Other electric, not more than five years old	
	8704.60.31	Capacity of motors not exceeding 50kW	Rs.18,100/-per kW
	8704.60.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.24,100/-per kW
	8704.60.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.60,400/-per kW
	8704.60.34	Capacity of motors exceeding 200kW	Rs.96,600/-per kW
	8704.60.41	Capacity of motors not exceeding 50kW	Rs.48,300/-per kW
	8704.60.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.72,400/-per kW
	8704.60.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.108,700/-per kW
	8704.60.44	Capacity of motors exceeding 200kW	Rs.144,900/-per kW