



## CUSTOMS DEPARTMENT

# NOTICE TO STAKEHOLDERS

### Amendment to the First Schedule to the Excise Act

Stakeholders are hereby informed that the following changes have been made to the First Schedule to the Excise Act as per draft GN with effective date 20 September 2014.

The First Schedule to the Act is amended in Part I –

- (a) by deleting the items 22.04, 87.11, 8711.3011, 8711.3012 ;and
- (b) by inserting, in the appropriate numerical order, the items specified in table below;

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
		-- In containers holding 2 L or less:				
	2204.212	--- In can not exceeding 330 ml	L	Specific duty per litre	Rs 35.90 per litre plus Rs 2 per can	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture

87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
		--- Of a cylinder capacity exceeding 250 cc but not exceeding 300 cc:				
	8711.3021	---- New	U	Ad valorem or value at importation	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8711.3022	---- Used	"	"	0%	"
		--- Of a cylinder capacity exceeding 300 cc but not exceeding 450 cc:				
	8711.3031	---- New	U	Ad valorem or value at importation	45%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8711.3032	---- Used	"	"	45%	"

**MRA Customs Department**

**23 September 2014**