

**Excise (Special Provisions) Act, No 13 of 1989****3C. Exemption of certain articles from payment of Excise Duty**

- (1) The Minister may, having regard to the economic development of the country by Order published in the *Gazette*, exempt from the payment of the Excise Duty payable under this Act, any such excisable articles or any such class or description of excisable articles as are or is specified in such Order subject to such condition as may be specified in the Order.
- (2) Every Order made by the Minister under subsection (1) shall come into force on the date of such Order. Every such Order shall be published in the *Gazette* and shall as soon as may be after its publication in the *Gazette* be tabled in Parliament. Parliament may by resolution revoke any Order made by the Minister under this section within six months of the publication of such Order in the *Gazette* and in the computation of such period of six months no account shall be taken of any period during which Parliament stands prorogued or dissolved. Where any such Order is so revoked, the Excise Duty payable on the exempted articles shall be paid by the manufacturer, producer importer or consignee of such article, to the Director-General, and such Excise Duty may be recovered under the provisions of this Act.
- (3) Where any articles specified in an Order made under subsection (1) are subsequently sold or disposed of contrary to the conditions specified in such Order, such articles shall be liable to the same Excise Duty as was payable under this Act on like articles which are subject to Excise Duty and the manufacturer, producer, importer or consignee of such articles shall prior to such sale or disposal obtain the permission of the Director-General and pay the Excise Duty sale or disposal.

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