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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

Revenue Protection Order No. 02/2014

REVENUE PROTECTION ACT, No. 19 OF 1962

THE following Order made by the Minister of Finance and Planning, in pursuance of the powers vested in him by Section 2 of the Revenue Protection Act, No. 19 of 1962, is hereby published for general information.

P. B. JAYASUNDERA,
Secretary,
Ministry of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
24th October, 2014.

The Revenue Protection Act, No. 19 of 1962

ORDER

Whereas the Cabinet has decided that a resolution should be introduced in Parliament, being a resolution which will have the effect of altering the rates of import duty of the articles specified in Column 3 of the Schedule hereto, and the existing List of Exemptions under the provisions of Schedule "A" of the Customs Ordinance (Chapter 235) by including the item No. 31 and 33 as specified in the Annex 1 of the Schedule hereto.

By virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, read with Article 44(2) of the Constitution of the Democratic Socialist Republic of Sri Lanka, I, Mahinda Rajapaksa, President of the Democratic Socialist Republic of Sri Lanka, do by this order from 25th October, 2014.

- (a) require the Director General of Customs to demand and levy on each article specified in Column 3 of the Schedule hereto, import duty at the general rate set out in the corresponding entry in Column 5 of that Schedule or where



2A

I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2014.10.24
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 24.10.2014

a preferential rate is leviable and payable under the Provisions of Schedule “A” of the Customs Ordinance (Chapter 235), at the preferential rate set out in the corresponding entry in Column 4 of that Schedule.

- (b) amend the list of Exemptions under the provisions of Schedule “A” of the Customs Ordinance (Chapter 235) by changing the text of item Nos. 31 and including the item No. 33 as specified in the Annex I of the Schedule hereto and require the Director General of Customs to exempt the said item from import duty.

MAHINDA RAJAPAKSA,
President,
(Minister of Finance and Planning).

Ministry of Finance and Planning,
Colombo 01,
24th October 2014.

11-202

SCHEDULE						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
03.02			Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	0302.89	--	Other			
	0302.89.10	---	Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)	(SF)10.83% (SD)4.5%	15%	kg
	0302.89.90	---	Other	(SF)10.83% (SD)4.5%	15%	kg
03.03			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
		-	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :			
	0303.23	--	Tilapias (<i>Oreochromis spp.</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.24	--	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.25	--	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.26	--	Eels (<i>Anguilla spp.</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.29	--	Other	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
		-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :			
	0303.31	--	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.32	--	Plaice (<i>Pleuronectes platessa</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.33	--	Sole (<i>Solea spp.</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.34	--	Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	PK(Free) (SF)10.83% (SD)4.5%	15%	kg

	0303.39	--	Other	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
		-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :			
	0303.41	--	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	(SF)10.83% (SD)4.5%	15%	kg
	0303.42	--	Yellowfin tunas (<i>Thunnus albacares</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.43	--	Skipjack or stripe-bellied bonito	(SF)13.5% (SD)4.5%	15%	kg
	0303.44	--	Bigeye tunas (<i>Thunnus obesus</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.45	--	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.46	--	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.49	--	Other	(SF)13.5% (SD)4.5%	15%	kg
		-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :			
	0303.51	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	(SF)10.83% (SD)4.5%	15%	kg
	0303.53	--	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	(SF)10.83% (SD)4.5%	15%	kg
	0303.54	--	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	(SF)13.5% (SD)4.5%	15%	kg
	0303.55	--	Jack and horse mackerel (<i>Trachurus spp.</i>)	PK(Free) (SF)13.5% (SD)4.5%	15%	kg
	0303.56	--	Cobia (<i>Rachycentron canadum</i>)	PK(Free) (SF)13.5% (SD)4.5%	15%	kg
	0303.57	--	Swordfish (<i>Xiphias gladius</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
		-	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :			
	0303.63	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	(SF)10.83% (SD)4.5%	15%	kg
	0303.64	--	Haddock (<i>Melanogrammus aeglefinus</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.65	--	Coalfish (<i>Pollachius virens</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.66	--	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.67	--	Alaska Pollack (<i>Theragra chalcogramma</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.68	--	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	(PK)Free (SF)13.5%	15%	kg

				(SD)4.5%		
	0303.69	--	Other	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
		-	Other fish, excluding livers and roes :			
	0303.81	--	Dogfish and other sharks	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.82	--	Rays and skates (<i>Rajidae</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.83	--	Toothfish (<i>Dissostichus spp.</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.84	--	Seabass (<i>Dicentrarchus spp.</i>)	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	0303.89	--	Other			
	0303.89.10	---	Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
	0303.89.90	---	Other	(PK)Free (SF)13.5% (SD)4.5%	15%	kg
04.02			Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.10	-	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		25% or Rs.225/= per kg	kg
		-	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :			
	0402.21	--	Not containing added sugar or other sweetening matter		25% or Rs.225/= per kg	kg
	0402.29	--	Other		25% or Rs.225/= per kg	kg
07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.			
		-	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	0713.31	--	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek :			
		---	Green gram (moong)			
	0713.31.11	----	Beans certified for sowing and rendered inedible by chemical treatment		Free	kg
	0713.31.19	----	Other		Rs.5/= per kg.	kg

		---	Black gram			
	0713.31.21	----	Beans certified for sowing and rendered inedible by chemical treatment		Free	kg
	0713.31.29	----	Other		15%	kg
	0713.31.90	---	Other		25%	kg
	0713.32	--	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)			
	0713.32.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(PK)Free	Free	kg
	0713.32.90	---	Other	(PK)Free	25%	kg
	0713.33	--	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)			
	0713.33.10	---	Beans certified for sowing and rendered inedible by chemical treatment	(PK)Free	Free	kg
	0713.33.90	---	Other	(PK)Free	25%	kg
	0713.34	--	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)			
	0713.34.10	---	Beans certified for sowing and rendered inedible by chemical treatment		Free	kg
	0713.34.90	---	Other		25%	kg
	0713.35	--	Cow peas (<i>Vigna unguiculata</i>)			
	0713.35.10	---	Beans certified for sowing and rendered inedible by chemical treatment		Free	kg
	0713.35.90	---	Other		Rs 5/= per Kg	kg
	0713.39	--	Other :			
	0713.39.10	---	Beans certified for sowing and rendered inedible by chemical treatment		Free	kg
	0713.39.90	---	Other		25%	Kg

11.06			Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
	1106.30	-	Of the products of Chapter 8			
	1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	(PK)Free	25%	kg
	1106.30.90	---	Other	(PK)Free	25%	kg
15.17			Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter , other than edible fats or oils or their fractions of heading 15.16.			
	1517.10	-	Margarine, excluding liquid margarine :			
	1517.10.20	---	Coconut Butter		25% or Rs.60/= per kg	kg
	1517.10.30	---	Other, With a fat content 80% or more		25% or Rs.60/= per kg	kg
	1517.10.90	---	Other		25% or Rs.60/= per kg	kg
	1517.90	-	Other		15% or Rs.60/= per kg	kg
21.06			Food preparatons not elsewhere specified or included.			
	2106.90	-	Other			
		---	Other Preparations:			
	2106.90.91	----	Sachcharine tablets and other sweetening agents for diabetics		Free	kg
	2106.90.92	----	Sweetened tea whitener		25%	kg
	2106.90.93	----	Preserved hearts of palms	(GT)19.4%	25%	kg
	2106.90.95	----	Soya based, milk powder alternatives		15%	kg
	2106.90.96	----	Naso-gastric tube feeding preparations		Free	kg
	2106.90.97	----	Unprocessed coconut water preserved with ascorbic acid put for retail sale		25%	kg
	2106.90.99	----	Other		25%	kg

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.			
	2202.90	-	Other			
	2202.90.10	---	Tea in beverage form		25%	1
	2202.90.20	---	Beverages approved as drugs by the Cosmetics, Devices and Drugs Authority		25%	1
	2202.90.30	---	Beverages put up for retail sales as "Energy Drinks"		25%	1
	2202.90.40	---	Herbs based beverages		25%	1
	2202.90.90	---	Other		25%	1
22.03	2203.00		Beer made from malt.		Rs. 270/= per l	1
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10	-	Sparkling wine		Rs. 270/= per l	1
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.21	--	In containers holding 2 l or less		Rs. 270/= per l	1
	2204.29	--	Other		Rs. 270/= per l	1
	2204.30	-	Other grape must		Rs . 270/= per l	1
22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10	-	In containers holding 2 l or less		Rs. 270/= per l	1
	2205.90	-	Other		Rs. 270/= per l	1

22.06	2206.00		Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.		Rs. 270/= per l	1
22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		Rs 300/= per l	1
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :			
	2207.20.10	---	Spirits denatured in accordance with regulations framed under the Excise Ordinance		Rs 300/= per l	1
	2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft		Rs 300/= per l	1
	2207.20.90	---	Other		Rs 300/= per l	1
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20	-	Spirits obtained by distilling grape wine or grape marc		Rs. 1,850/= per l	1
	2208.30	-	Whiskies		Rs. 1,850/= per l	1
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :			
	2208.40.10	---	Rum	(GT)Rs. 1,805/ = per l	Rs. 1,850/= per l	1
	2208.40.90	---	Other		Rs. 1,850/= per l	1
	2208.50	-	Gin and Geneva		Rs. 1,850/= per l	1
	2208.60	-	Vodka		Rs. 1,850/= per l	1
	2208.70	-	Liqueurs and cordials		Rs. 1,850/= per l	1
	2208.90	-	Other :			

	2208.90.10	---	Coconut base arrack		Rs. 1,850/= per l	l
	2208.90.90	---	Other		Rs. 1,850/= per l	l
39.20			Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
	3920.10	-	Of polymers of ethylene :			
	3920.10.10	---	Metallised, unprinted and un-laminated		Free	kg
	3920.10.20	---	Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels		15%	kg
	3920.10.90	---	Other		15%	kg
	3920.20	-	Of polymers of propylene :			
	3920.20.10	---	Unprinted and un-laminated, whether or not metallised		Free	kg
	3920.20.20	---	Strapping tapes		25%	kg
	3920.20.90	---	Other		15%	kg
	3920.30	-	Of polymers of styrene :			
	3920.30.10	---	Of a thickness not exceeding 2 mm	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
	3920.30.20	---	Metallised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.30.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
		-	Of polymers of vinyl chloride :			
	3920.43	--	Containing by weight not less than 6% of plasticisers :			
	3920.43.10	---	Unprinted and un-laminated, whether or not metallised, of a thickness not exceeding 0.30 mm	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3920.43.20	---	Other unprinted metallised	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg

3920.43.30	---	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	(AP)13.5% (IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.43.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.49	--	Other :			
3920.49.10	---	Shrink wrap film	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.49.20	---	Film of a thickness not exceeding 0.35 mm and certified by Secretary, Ministry of Health as having been imported for packaging of pharmaceuticals	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desiccated coconut	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.49.40	---	Shrink foil imported for packing of rubber for export	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.49.50	---	Unprinted and un- laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
3920.49.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	-	Of acrylic polymers :			
3920.51	--	Of poly(methyl methacrylate) :			
3920.51.10	---	Metallised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
3920.51.90	---	Other	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
3920.59	--	Other :			
3920.59.10	---	Unprinted and un- laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
3920.59.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
3920.61	--	Of polycarbonates :			

	3920.61.10	---	Unprinted	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.61.20	---	Metallised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.61.90	---	Other	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
	3920.62	--	Of poly(ethylene terephthalate) :			
	3920.62.10	---	Unprinted and un- laminated, whether or not metallised	(SF)Free (SD)Free	Free	kg
	3920.62.90	---	Other	(SF)10.83% (SD)4.5%	15%	kg
	3920.63	--	Of unsaturated polyesters :			
	3920.63.10	---	Unprinted and un- laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3920.63.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.69	--	Of other polyesters :			
	3920.69.10	---	Unprinted and un- laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3920.69.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
		-	Of cellulose or its chemical derivatives :			
	3920.71	--	Of regenerated cellulose :			
	3920.71.10	---	Printed	(AP)22.5% (IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
	3920.71.90	---	Other	(AP)14.25% (IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.73	--	Of cellulose acetate	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.79	--	Of other cellulose derivatives:			
	3920.79.10	---	Of cellulose nitrates plasticised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg

	3920.79.20	---	Metallised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.79.90	---	Other	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
		-	Of other plastics :			
	3920.91	--	Of poly(vinyl butyral) :			
	3920.91.10	---	Metallised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.91.90	---	Other	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
	3920.92	--	Of polyamides :			
	3920.92.10	---	Unprinted and un-laminated, whether or not metallised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3920.92.90	---	Other	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.93	--	Of amino-resins	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.94	--	Of phenolic resins	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.99	--	Of other plastics :			
	3920.99.10	---	Of silicone	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.99.20	---	Of hardened proteins	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.99.30	---	Metallised	(IN)Free (PK)Free (SF)10.83% (SD)4.5%	15%	kg
	3920.99.90	---	Other	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
40.16			Other articles of vulcanised rubber other than hard rubber.			
	4016.95	--	Other inflatable articles :			
	4016.95.10	---	Air bags and steam bags for re-treading of tyres		15%	kg

	4016.95.20	---	Marine air bags for lifting small crafts from sea and transporting		15%	kg
	4016.95.90	---	Other		25%	kg
48.19			Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
	4819.40	-	Other sacks and bags, including cones :			
	4819.40.10	---	Multi-walled paper sacks with aluminium foil with or without plastic material for packaging tea		15%	kg
	4819.40.20	---	Multi-walled paper sacks with plastic lining		15%	kg
	4819.40.30	---	Multi-walled paper bags, of a measurement not exceeding 40cm x 25 cm with embedded metal wire for hanging, for protection of fruits and vegetables		Free	kg
	4819.40.90	---	Other		25%	kg
49.07	4907.00		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :			
	4907.00.10	---	Cheque leaves and cheque books other than travellers' cheques in any form		25%	kg
	4907.00.20	---	Unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council		15%	kg
	4907.00.30	---	Stamped envelopes		15%	kg
	4907.00.40	---	Foreign currency notes	(IN)Free	Free	kg
	4907.00.90	---	Other	(IN)Free	Free	kg
49.11			Other printed matter, including printed pictures and photographs.			
	4911.99	--	Other :			
	4911.99.10	---	In book form	(PK)Free (SF)Free (SD)Free	Free	kg
	4911.99.20	---	Printed wrappers for wrapping of soap	(PK)Free (SF)14.6% (SD)5%	25%	kg
	4911.99.30	---	Lottery tickets, Telephone cards	(PK)Free (SF)14.6% (SD)5%	25%	kg
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	(PK)Free (SF)10.83% (SD)4.5%	15%	kg
	4911.99.50	---	Other printed lables, wrappers, and the like	(PK)Free (SF)14.6% (SD)5%	25%	kg
	4911.99.90	---	Other	(PK)Free (SF)Free (SD)Free	Free	kg

68.09			Articles of plaster or of compositions based on plaster.			
		-	Boards, sheets, panels, tiles and similar articles, not ornamented :			
	6809.11	--	Faced or reinforced with paper or paperboard only :			
	6809.11.10	---	Waste gypsum wallboard or plaster boading arising from the demolishing of building	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
	6809.11.20	---	Gypsum plaster board, both sides with un worked paper or paper board	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
	6809.11.90	---	Other	(IN)Free (PK)Free (SF)14.6% (SD)5%	25%	kg
72.10			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated .			
	7210.49	--	Other :			
	7210.49.10	---	Flat sheets, of a thickness not exceeding 0.17 mm, in rolls		Free	kg
		---	Flat sheets, of a thickness exceeding 0.17mm , in rolls			
	7210.49.21	----	Galvanized and annealed (galvanealed)		15%	kg
	7210.49.22	----	Not further worked after hot dipping		15%	kg
	7210.49.29	----	Other		15%	kg
	7210.49.90	---	Other		25%	kg
84.13			Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
	8413.70	-	Other centrifugal pumps :			
		---	Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm			
	8413.70.11	----	Used		25%	u
	8413.70.19	----	Other		25%	u
		---	Other			
	8413.70.91	----	Used		Free	u
	8413.70.99	----	Other		Free	u

84.81			Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
	8481.80	-	Other appliances			
	8481.80.10	---	Copper alloy body piston valves for float operated valves for cisterns	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.80.20	---	Copper alloy body diaphragm valves for float operated valves for cisterns	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.80.30	---	Plastic body diaphragm valves for float operated valves for cisterns	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.80.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.90	-	Parts			
	8481.90.10	---	Plastic body compact unit for water closet for float operated valves for cisterns	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.90.20	---	Copper alloy body for float operated valves for cisterns	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.90.30	---	Plastic parts for float operated valves for cisterns	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8481.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
85.01			Electric motors and generators (excluding generating sets).			
		-	AC generators (alternators) :			
	8501.61	--	Of an output not exceeding 75 kVA			
	8501.61.10	---	Solar cells assembled into modules or made up into panels and equipped with elements mounted to facilitate output	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8501.61.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u

85.28			Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
		-	Projectors :			
	8528.61	--	Of a kind solely or principally used in an automatic data processing system of heading 84.71	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8528.69	--	Other	(PK)Free (SF)Free (SD)Free	Free	u
87.02			Motor vehicles for the transport of ten or more persons, including the driver.			
	8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.10.11	----	Hybrid electric vehicles		15%	u
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.		25%	u
	8702.10.19	----	Other		25%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.10.21	----	Modified Vehicles of heading 87.03		25%	u
	8702.10.29	----	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old			
	8702.10.31	----	Hybrid electric vehicles		15%	u
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.10.39	----	Other		25%	u

18A 1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2014.10.24
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		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old			
	8702.10.41	----	Modified Vehicles of heading 87.03		25%	u
	8702.10.49	----	Other		25%	u
		---	Other, not more than five years old:			
	8702.10.51	----	Hybrid electric vehicles		Free	u
	8702.10.52	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.10.53	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.10.59	----	Other		Free	u
		---	Other, more than five years old			
	8702.10.61	----	Modified Vehicles of heading 87.03		25%	u
	8702.10.69	----	Other		Free	u
	8702.90	-	Other :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old			
	8702.90.11	----	Hybrid electric vehicles		15%	u
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.90.19	----	Other		25%	u
		----	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old			
	8702.90.21	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.29	----	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old			
	8702.90.31	----	Hybrid electric vehicles		15%	u
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.90.39	----	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old			
	8702.90.41	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.49	----	Other		25%	u
		---	Other, not more than five years old			
	8702.90.51	----	Hybrid electric vehicles		Free	u

	8702.90.52	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.53	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.90.59	----	Other		Free	u
		---	Other, more than five years old			
	8702.90.61	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.69	----	Other		Free	u
87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
	8705.10	-	Crane lorries			
	8705.10.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.10.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.20	-	Mobile drilling derricks :			
	8705.20.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.20.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.30	-	Fire fighting vehicles :			
	8705.30.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.30.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.40	-	Concrete-mixer lorries			
	8705.40.10	---	Not more than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.40.20	---	More than seven years old	(IN)Free (PK)Free (SF)Free	Free	u
	8705.90	-	Other :			
		---	Mobile workshops			
	8705.90.11	----	Not more than seven years old	(GT)Free (IN)Free (PK)Free (SF)Free	Free	u

				(SD)Free		
	8705.90.12	----	More than seven years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:			
	8705.90.21	----	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.90.22	----	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		---	Other			
	8705.90.91	----	Not more than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8705.90.92	----	More than seven years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.10	-	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
	8711.10.10	---	Not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.10.20	---	More than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.20	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
	8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.20.30	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.20.40	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u

	8711.30	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :			
	8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.30.50	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.30.60	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.40	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc			
	8711.40.10	---	Not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.40.20	---	More than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.50	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
	8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.50.30	---	Other, not more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.50.40	---	Other, more than three years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u
	8711.90	-	Other :			

	8711.90.10	---	Electrically operated motor bicycles	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8711.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	7.5%	u

Annex I

To Schedule under the Revenue Protection Order
List of Exemptions (Imports)

- 31 Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry of Agriculture, subject to approval by the Director General of Customs:
Weather stations, green houses, poly-tunnels, sprinkler/ misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.
- 33 Import of vehicles, chassis fitted with engines, bodies and cut portions, as defined in chapter 87 where excise (special provisions) duty is applicable.