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අති විශේෂ

# The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 2113/2 - 2019 මාර්තු මස 05 වැනි අඟහරුවාදා - 2019.03.05  
No. 2113/2 - TUESDAY MARCH 05, 2019

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### CUSTOMS NOTIFICATION

Revenue Protection Order No. 01/2019

REVENUE PROTECTION ACT, No. 19 OF 1962

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

R. H. S. SAMARATUNGA,  
Secretary,  
Ministry of Finance.

Ministry of Finance,  
Colombo 01,  
05th March, 2019.



REVENUE PROTECTION ACT, No. 19 of 1962

**ORDER**

By virtue of the powers vested in me by under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Mangala Samaraweera, Minister of Finance of the Democratic Socialist Republic of Sri Lanka, do by this Order from 06th March, 2019, 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 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.

MANGALA SAMARAWEEERA,  
Minister of Finance.

Ministry of Finance,  
Colombo 01,  
05th March, 2019.

**SCHEDULE**

| HS Hdg.<br>(1) | HS Code<br>(2) | Description<br>(3)  | Customs Duty   |                         | Unit<br>of<br>Qty.<br>(6) |
|----------------|----------------|---|--|-------------------------|---------------------------|
|                |                |   | Pref.<br>(4)   | Gen.<br>(5)             |                           |
| 02.07          |                | <b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>  |  |                         |                           |
|                |                | - Of fowls of the species <i>Gallus domesticus</i> :  |  |                         |                           |
|                | 0207.11        | -- Not cut in pieces, fresh or chilled  |  | Rs.220/- per Kg         | kg                        |
|                | 0207.12        | -- Not cut in pieces, frozen  |  | Rs.220/- per Kg         | kg                        |
|                | 0207.13        | -- Cuts and offal, fresh or chilled   |  | Rs.220/- per Kg         | kg                        |
|                | 0207.14        | -- Cuts and offal, frozen   |  | Rs.220/- per Kg         | kg                        |
| 04.04          |                | <b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b> |  |                         |                           |
|                | 0404.90        | - Other   |  | 30% or Rs. 264/- per kg | kg                        |
| 04.06          |                | <b>Cheese and curd.</b>   |  |                         |                           |
|                | 0406.10        | - Fresh (unripened or uncured) cheese, including whey cheese, and curd  | (PK)Free   | 30% or Rs. 264/- per kg | kg                        |
|                | 0406.20        | - Grated or powdered cheese, of all kinds   | (PK)Free<br>(SF)5%<br>(SD)4.5%   | 15%                     | kg                        |
|                | 0406.30        | - Processed cheese, not grated or powdered  | (PK)Free<br>(SF)5% or<br>Rs.44/- per kg<br>(SD)5% or<br>Rs.44/- per kg | 30% or Rs. 264/- per kg | kg                        |
|                | 0406.40        | - Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>  | (PK)Free<br>(SF)5% or<br>Rs.44/- per kg<br>(SD)5% or<br>Rs.44/- per kg | 30% or Rs. 264/- per kg | kg                        |
|                | 0406.90        | - Other cheese  | (PK)Free   | 30% or Rs. 264/- per kg | kg                        |
| 04.07          |                | <b>Birds' eggs, in shell, fresh, preserved or cooked.</b>   |  |                         |                           |

|              |            |   |          |                        |    |
|--------------|------------|---|----------|------------------------|----|
|              | -          | Fertilised eggs for incubation :  |          |                        |    |
| 0407.11      | --         | Of fowls of the species <i>Gallus domesticus</i>  | (PK)Free | Rs.100/- per Kg        | kg |
| 0407.19      | --         | Other   | (PK)Free | Rs.100/- per Kg        | kg |
|              | -          | Other fresh eggs :  |          |                        |    |
| 0407.21      | --         | Of fowls of the species <i>Gallus domesticus</i>  | (PK)Free | Rs.100/- per Kg        | kg |
| 0407.29      | --         | Other   | (PK)Free | Rs.100/- per Kg        | kg |
| 0407.90      | -          | Others  | (PK)Free | 30% or Rs.100/- per Kg | kg |
| <b>07.10</b> |            | <b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>   |          |                        |    |
|              |            |   |          |                        |    |
|              | 0710.10    | - Potatoes :  |          |                        |    |
|              | 0710.10.10 | -- Uncooked   |          | Rs.22/- per Kg.        | kg |
|              | 0710.10.20 | -- Cooked   |          | Rs.22/- per Kg.        | kg |
| <b>07.11</b> |            | <b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b> |          |                        |    |
|              |            |   |          |                        |    |
|              | 0711.90    | - Other vegetables; mixtures of vegetables :  |          |                        |    |
|              | 0711.90.10 | --- Garlic  |          | 15%                    | kg |
|              | 0711.90.20 | --- Onion   |          | Rs.11/- per Kg         | kg |
|              | 0711.90.30 | --- Capers  | (PK)Free | 30%                    | kg |
|              | 0711.90.90 | --- Other   |          | 30%                    | kg |
| <b>07.12</b> |            | <b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>   |          |                        |    |
|              |            |   |          |                        |    |
|              | 0712.20    | - Onions  | (PK)Free | Rs.11/- per Kg         | kg |

|            |     |  |          |                      |    |
|------------|-----|--|----------|----------------------|----|
| 07.13      |     | Dried leguminous vegetables, shelled, whether or not skinned or split. |          |                      |    |
| 0713.60    | -   | Pigeon peas ( <i>Cajanus cajan</i> ):                                  |          |                      |    |
| 0713.60.10 | --- | Toor Dhal  |          | Rs.6/- per Kg        | kg |
| 0713.60.90 | --- | Other  |          | 30%                  | kg |
| 10.06      |     | Rice.  |          |                      |    |
| 1006.10    | -   | Rice in the husk (paddy or rough)                                      |          | 30% or Rs.55/-per kg | kg |
| 1006.20    | -   | Husked (brown) rice  |          | 30% or Rs.55/-per kg | kg |
| 1006.30    | -   | Semi-milled or wholly milled rice, whether or not polished or glazed:  |          |                      |    |
| 1006.30.10 | --- | Raw Rice (kekulu)  |          | 30% or Rs.55/-per kg | kg |
| 1006.30.20 | --- | Nadu Rice (red or white)   |          | 30% or Rs.55/-per kg | kg |
| 1006.30.30 | --- | Samba Rice (red or white)  |          | 30% or Rs.55/-per kg | kg |
| 1006.30.40 | --- | Basmati Rice and long grain rice                                       |          | 30% or Rs.55/-per kg | kg |
| 1006.30.90 | --- | Other  |          | 30% or Rs.55/-per kg | kg |
| 1006.40    | -   | Broken rice  |          | 30% or Rs.55/-per kg | kg |
| 11.02      |     | Cereal flours other than of wheat or meslin.                           |          |                      |    |
| 1102.90    | -   | Other :  |          |                      |    |
| 1102.90.10 | --- | Rice flour   |          | Rs.15/- per Kg       | kg |
| 1102.90.20 | --- | Kurakkan ( <i>Eleusine coracana</i> spp.) flour                        |          | 30%                  | Kg |
| 1102.90.30 | --- | Rye flour  | PK(Free) | 30%                  | Kg |
| 1102.90.90 | --- | Other  |          | 30%                  | kg |

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1 කොටස : (1) පෙදෙස - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2019

|         |         |  |          |                             |    |
|---------|---------|--|----------|-----------------------------|----|
| 15.08   |         | Ground-nut oil and its fractions, whether or not refined, but not chemically modified.   |          |                             |    |
| 1508.90 | -       | Other  | (PK)Free | 30%or<br>Rs.80/- per<br>kg  | kg |
| 15.09   |         | Olive oil and its fractions, whether or not refined, but not chemically modified.  |          |                             |    |
| 1509.10 | -       | Virgin   | (PK)Free | 30%or<br>Rs.80/- per<br>kg  | kg |
| 1509.90 | -       | Other  | (PK)Free | 30%or<br>Rs.80/- per<br>kg  | kg |
| 15.10   | 1510.00 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09. | (PK)Free | 30%or<br>Rs.80/- per<br>kg  | kg |
| 15.12   |         | Sunflowerseed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.  |          |                             |    |
|         | -       | Cotton-seed oil and its fractions :  |          |                             |    |
| 1512.29 | --      | Other  | (PK)Free | 30%or<br>Rs.80/- per<br>kg  | kg |
| 15.14   |         | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.   |          |                             |    |
|         | -       | Low erucic acid rape or colza oil and its fractions :  |          |                             |    |
| 1514.11 | --      | Crude oil  | (PK)Free | 30% or<br>Rs.73/- per<br>kg | kg |
| 1514.19 | --      | Other  | (PK)Free | 30% or<br>Rs.80/- per<br>kg | kg |
|         | -       | Other :  |          |                             |    |

|       |         |    |  |   |                             |    |
|-------|---------|----|--|---|-----------------------------|----|
|       | 1514.91 | -- | Crude oil  | (PK)Free<br>(SF)5% or Rs<br>13/- per kg<br>(SD)5 % or<br>Rs.13/- per kg             | 30% or<br>Rs.73/- per<br>kg | kg |
|       | 1514.99 | -- | Other  | (PK)Free<br>(SF)5% or<br>Rs.14/- per kg<br>(SD)5 % or<br>Rs.14/- per kg             | 30% or<br>Rs.80/- per<br>kg | kg |
| 15.15 |         |    | <b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>  |   |                             |    |
|       |         |    | - Linseed oil and its fractions :  |   |                             |    |
|       | 1515.11 | -- | Crude oil  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.21/- per kg<br>(SD)5% or<br>Rs.21/- per kg  | 15% or<br>Rs.61/- per<br>kg | kg |
|       | 1515.19 | -- | Other  | (IN)Free<br>(PK)Free<br>(SF)5% or Rs.<br>22/- per kg<br>(SD)5% or<br>Rs.22/- per kg | 15% or<br>Rs.66/- per<br>kg | kg |
|       |         |    | - Maize (corn) oil and its fractions :   |   |                             |    |
|       | 1515.21 | -- | Crude oil  | (PK)Free  | 30% or<br>Rs.73/- per<br>kg | kg |
|       | 1515.29 | -- | Other  | (PK)Free  | 30% or<br>Rs.80/- per<br>kg | kg |
| 15.16 |         |    | <b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>                           |   |                             |    |
|       | 1516.20 | -  | Vegetable fats and oils and their fractions  | (PK)Free  | 15% or<br>Rs.66/- per<br>kg | kg |
| 15.17 |         |    | <b>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(+).</b> |   |                             |    |

|       |            |      |  |          |                             |    |
|-------|------------|------|--|----------|-----------------------------|----|
|       | 1517.90    | -    | Other  |          | 15% or<br>Rs.66/- per<br>kg | Kg |
|       |            |      |  |          |                             |    |
| 17.02 |            |      | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. |          |                             |    |
|       |            |      |  |          |                             |    |
|       | 1702.90    | -    | Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :   |          |                             |    |
|       |            | ---  | Varieties of sakkara, jaggery:   |          |                             |    |
|       | 1702.90.21 | ---- | Sakkara (suger cane jaggery)   |          | Rs.11/- per<br>Kg           | kg |
|       | 1702.90.22 | ---- | Kithul jaggery   |          | Rs.11/- per<br>Kg           | kg |
|       | 1702.90.29 | ---- | Other  |          | Rs.11/- per<br>Kg           | kg |
|       | 1702.90.30 | ---  | Kithul treacle   |          | Rs.11/- per<br>Kg           | kg |
|       | 1702.90.40 | ---  | Malto-dextrins with a reducing sugar content , expressed as dextrose on the dry substance, exceeding 10% but less than 20%   |          | 15%                         | kg |
|       | 1702.90.90 | ---  | Other  |          | 15%                         | kg |
|       |            |      |  |          |                             |    |
| 17.04 |            |      | Sugar confectionery (including white chocolate), not containing cocoa.   |          |                             |    |
|       |            |      |  |          |                             |    |
|       | 1704.10    | -    | Chewing gum, whether or not sugar-coated :   |          |                             |    |
|       | 1704.10.10 | ---  | In retail packaging of 1 kg or less  | (PK)Free | 30%or<br>Rs.66/- per<br>kg  | kg |
|       | 1704.10.90 | ---  | Other  | (PK)Free | 30%or<br>Rs.66/- per<br>kg  | kg |
|       | 1704.90    | -    | Other :  |          |                             |    |
|       | 1704.90.10 | ---  | In retail packaging of 1 kg or less  |          | 30% or<br>Rs.66/- per<br>kg | kg |
|       | 1704.90.90 | ---  | Other  |          | 30% or<br>Rs.66/- per<br>kg | kg |
|       |            |      |  |          |                             |    |



|       |            |   |  |                             |    |
|-------|------------|---|--|-----------------------------|----|
| 18.06 |            | Chocolate and other food preparations containing cocoa.   |  |                             |    |
|       | 1806.20    | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg |  | 30%or<br>Rs.193/- per<br>kg | kg |
|       |            | - Other, in blocks, slabs or bars :   |  |                             |    |
|       | 1806.31    | -- Filled   |  | 30%or<br>Rs.80/- per<br>kg  | kg |
|       | 1806.32    | -- Not filled   |  | 30%or<br>Rs.80/- per<br>kg  | kg |
|       | 1806.90    | - Other   |  | 30%or<br>Rs.80/- per<br>kg  |    |
| 21.06 |            | Food preparations not elsewhere specified or included.  |  |                             |    |
|       | 2106.10    | - Protein concentrates and textured protein substances  |  |                             |    |
|       | 2106.10.10 | --- Soya bean flour, enriched with protein, for making Textured Vegetable Protein   | (PK)Free                                   | 15%                         | kg |
|       | 2106.10.90 | --- Other   | (PK)Free                                   | 30%                         | kg |
|       | 2106.90    | - Other :   |  |                             |    |
|       |            | --- Yeast based preparations  |  |                             |    |
|       | 2106.90.11 | ---- Autolysed yeast  | (SG)Free                                   | Free                        | kg |
|       | 2106.90.12 | ---- Preparations of yeast extracts   | (SG)Free                                   | Free                        | kg |
|       | 2106.90.19 | ---- Other  |  | 30%                         | kg |
|       | 2106.90.20 | --- Infants' foods other than milk foods approved by Director General of Health Services  | (SG)Free                                   | Free                        | kg |
|       |            | --- Preparations of a kind used as raw materials in food or beverage industry :   |  |                             |    |
|       | 2106.90.31 | ---- Flavours   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5% | 15%                         | kg |
|       | 2106.90.32 | ---- Compound non-alcoholic preparations of a kind used in the manufacture of beverages   | (SG)Free                                   | Free                        | kg |
|       | 2106.90.39 | ---- Other  | (SG)Free                                   | Free                        | kg |
|       |            | --- Preparations for making beverages:  |  |                             |    |
|       | 2106.90.41 | ---- In bulk packing of 25 kg and over  |  | 15%                         | kg |
|       | 2106.90.42 | ---- Herbal preparation for use as "Herbal teas"  | IN(Free)                                   | 15%                         | Kg |
|       | 2106.90.43 | ---- "Neutrical" preparations, approved by the Director General of Health Services  | (SG)Free                                   | Free                        | Kg |

|            |         |  |            |                             |    |
|------------|---------|--|------------|-----------------------------|----|
| 2106.90.49 | ----    | Other  |            | 30%                         | kg |
| 2106.90.50 | ---     | Flavour enhancing preparations containing mono sodium glutamate  |            | 30%                         | kg |
|            | ---     | Other Preparations:  |            |                             |    |
| 2106.90.91 | ----    | Sachcharine tablets and other sweetening agents for diabetics  | (SG)Free   | Free                        | kg |
| 2106.90.92 | ----    | Sweetened tea whitener   |            | 30%                         | kg |
| 2106.90.93 | ----    | Preserved hearts of palms  | (GT)23.30% | 30%                         | kg |
| 2106.90.95 | ----    | Soya based, milk powder alternatives   |            | 15%                         | kg |
| 2106.90.96 | ----    | Naso-gastric tube feeding preparations   | (SG)Free   | Free                        | kg |
| 2106.90.97 | ---     | Unprocessed coconut water preserved with ascorbic acid put for retail sale   |            | 30%                         | kg |
| 2106.90.99 | ----    | Other  |            | 30%                         | kg |
| 22.01      |         | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b> |            |                             |    |
| 2201.10    | -       | Mineral waters and aerated waters :  |            |                             |    |
| 2201.10.10 | ---     | Mineral waters   |            | 30% or<br>Rs.138/- per<br>l | l  |
| 2201.10.90 | ---     | Other  |            | 30%                         | l  |
| 22.03      | 2203.00 | <b>Beer made from malt.</b>  |            |                             |    |
| 2203.00.10 | ---     | Canned beer less than 350 ml   |            | Rs.550/- per<br>l           | l  |
| 2203.00.20 | ---     | Canned beer 350 ml or more   |            | Rs.550/- per<br>l           | l  |
| 2203.00.90 | ---     | Other  |            | Rs.550/- per<br>l           | l  |
| 22.04      |         | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>   |            |                             |    |
| 2204.10    | -       | Sparkling wine   |            | Rs. 440/- per<br>l          | l  |
|            | -       | Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :  |            |                             |    |
| 2204.21    | ---     | In containers holding 2 l or less  |            | Rs. 440/- per<br>l          | l  |
| 2204.22    | ---     | In containers holding more than 2 l but not more than 10 l   |            | Rs. 440/- per<br>l          | l  |
| 2204.29    |         | Other  |            | Rs. 440/- per<br>l          | l  |
| 2204.30    | -       | Other grape must   |            | Rs. 440/- per<br>l          | l  |

|       |            |      |   |                  |   |
|-------|------------|------|---|------------------|---|
| 22.05 |            |      | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>  |                  |   |
|       | 2205.10    | -    | In containers holding 2 l or less   | Rs. 440/- per l  | 1 |
|       | 2205.90    | -    | Other   | Rs. 440/- per l  | 1 |
| 22.06 | 2206.00    |      | <b>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b> |                  |   |
|       | 2206.00.10 | ---- | Non alcoholic beverages   | Rs. 440/- per l  | 1 |
|       | 2206.00.90 | ---- | Other   | Rs. 440/- per l  | 1 |
| 22.07 |            |      | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>  |                  |   |
|       | 2207.10    | -    | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher   | Rs. 1000/- 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. 880/- per l  | 1 |
|       | 2207.20.20 |      | Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft   | Rs. 880/- per l  | 1 |
|       | 2207.20.90 | ---  | Other   | Rs. 880/- per l  | 1 |
| 22.08 |            |      | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>   |                  |   |
|       | 2208.20    |      | Spirits obtained by distilling grape wine or grape marc   | Rs. 2750/- per l | 1 |
|       | 2208.30    | -    | Whiskies  | Rs. 2750/- per l | 1 |

|            |     |   |                     |   |    |
|------------|-----|---|---------------------|---|----|
| 2208.40    | -   | Rum and other spirits obtained by distilling fermented sugar-cane products :  |                     |   |    |
| 2208.40.10 | --- | Rum   | (GT)Rs.2690/- per l | Rs. 2750/- per l                        | l  |
| 2208.40.90 | --- | Other   |                     | Rs. 2750/- per l                        | l  |
| 2208.50    | -   | Gin and Geneva  |                     | Rs. 2750/- per l                        | l  |
| 2208.60    | -   | Vodka   |                     | Rs. 2750/- per l                        | l  |
| 2208.70    | -   | Liqueurs and cordials   |                     | Rs. 2750/- per l                        | l  |
| 2208.90    | -   | Other :   |                     |   |    |
| 2208.90.10 | --- | Coconut base arrack   |                     | Rs. 2750/- per l                        | l  |
| 2208.90.90 | --- | Other   |                     | Rs. 2750/- per l                        | l  |
|            |     |   |                     |   |    |
| 24.02      |     | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.  |                     |   |    |
|            |     |   |                     |   |    |
| 2402.10    | -   | Cigars, cheroots and cigarillos, containing tobacco   |                     | Rs. 1,760/- per kg net weight           | kg |
|            |     |   |                     |   |    |
| 2402.90    | -   | Other   |                     | 250% or Rs. 1,760/- per kg gross weight | kg |
|            |     |   |                     |   |    |
| 24.03      |     | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. |                     |   |    |
|            |     |   |                     |   |    |
|            | -   | Smoking tobacco, whether or not containing tobacco substitutes in any proportion  |                     |   |    |
|            |     |   |                     |   |    |
| 2403.11    | --  | Water pipe tobacco specified in Subheading Note 1 to this Chapter   |                     | 250% or Rs. 1,760/- per kg gross weight | kg |
| 2403.19    | --  | Other :   |                     |   |    |

|              |            |      |  |  |    |
|--------------|------------|------|--|--|----|
|              | 2403.19.10 | ---  | Pipe tobacco   | 250% or Rs.<br>1,760/- per<br>kg gross<br>weight                 | kg |
|              | 2403.19.20 | ---  | Beedi tobacco  | 85% or<br>Rs.165/- Per<br>kg                                     | kg |
|              | 2403.19.90 | ---  | Other  | 250% or Rs.<br>1,760/- per<br>kg gross<br>weight                 | kg |
|              | -          |      | Other :  |  |    |
|              | 2403.91    | --   | "Homogenized" or "reconstituted" tobacco :   |  |    |
|              | 2403.91.10 | ---  | Pipe tobacco   | 250% or Rs.<br>1,760/- per<br>kg gross<br>weight                 | kg |
|              | 2403.91.90 | ---  | Other  | 250% or Rs.<br>1,760/- per<br>kg gross<br>weight                 | kg |
|              | 2403.99    | --   | Other :  |  |    |
|              | 2403.99.10 | ---  | Pipe tobacco   | 250% or Rs.<br>1,760/- per<br>kg gross<br>weight                 | kg |
|              | 2403.99.90 | ---  | Other  | 250% or Rs.<br>1,760/- per<br>kg gross<br>weight                 | kg |
|              |            |      |  |  |    |
| <b>29.03</b> |            |      | <b>Halogenated derivatives of hydrocarbons.</b>  |  |    |
|              |            |      |  |  |    |
|              | 2903.39    | --   | Other :  |  |    |
|              |            | ---  | Saturated Fluorinated derivatives of acyclic<br>hydrocarbons                               |  |    |
|              | 2903.39.11 | ---- | Trifluoromethane (HFC-23)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free<br>Free | kg |
|              | 2903.39.12 | ---- | Difluoromethane (HFC-32)   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free<br>Free | kg |
|              | 2903.39.13 | ---- | Fluoromethane (HFC-41), 1,2-difluoroethane<br>(HFC-152) and 1,1-difluoroethane (HFC- 152a) | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free<br>Free | kg |

|            |     |  |  |      |    |
|------------|-----|--|--|------|----|
| 2903.39.14 | --- | Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.15 | --- | 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.16 | --- | 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3,3-hexafluoropropane (HFC- 36cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa) | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.17 | --- | 1,1,1,3,3,-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.18 | --- | 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10nee)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.19 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
|            |     |  |  |      |    |
|            | --- | Unsaturated fluorinated derivatives of acyclic hydrocarbons :  |  |      |    |
| 2903.39.21 | --- | 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.29 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
|            | --- | Brominated or iodinated derivatives of acyclic hydrocarbons :  |  |      |    |
| 2903.39.31 | --- | Methyl bromide (bromomethane)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.39 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 2903.39.40 | --- | 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |

|            |     |  |  |                              |    |
|------------|-----|--|--|------------------------------|----|
| 2903.39.90 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | Free                         | kg |
| 33.02      |     | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.    |  |                              |    |
| 3302.10    | -   | Of a kind used in the food or drink industries :   |  |                              |    |
| 3302.10.10 | --- | Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 15%                          | kg |
| 3302.10.20 | --- | Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 15%                          | kg |
| 3302.10.90 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.121/- per l<br>(SD)5% or<br>Rs.121/- per l<br>(SG)Free                   | 30% or<br>Rs.726/- per<br>l. | kg |
| 33.07      |     | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. |  |                              |    |
|            | -   | Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :  |  |                              |    |
| 3307.41    | --  | "Agarbatti" and other odoriferous preparations which operate by burning  | (AP)27%or<br>Rs.95/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.18/- per kg<br>(SD)5%or<br>Rs.18/- per kg | 30% or<br>Rs.106/- per<br>kg | kg |

|            |     |  |  |                             |    |
|------------|-----|--|--|-----------------------------|----|
| 34.01      |     | Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. |  |                             |    |
|            | -   | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent   |  |                             |    |
| 3401.11    | --  | For toilet use (including medicated products) :  |  |                             |    |
| 3401.11.20 | --- | Wet wipes  |  | 30%                         | kg |
| 3401.11.30 | --- | In retail packaging of 500 g or less   |  | 30% or<br>Rs.66/- per<br>kg | kg |
| 3401.11.90 | --- | Other  |  | 30% or<br>Rs.66/- per<br>kg | kg |
| 3401.19    | --  | Other :  |  |                             |    |
| 3401.19.20 | --- | Wet wipes  |  | 30%                         | kg |
| 3401.19.30 | --- | In retail packaging of 500 g or less   |  | 30% or<br>Rs.66/- per<br>kg | kg |
| 3401.19.90 | --- | Other  |  | 30% or<br>Rs.66/- per<br>kg | kg |
| 38.24      |     | Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.  |  |                             |    |
| 3824.74    | --  | Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):  |  |                             |    |
| 3824.74.10 | --- | Containing saturated fluorinated derivative of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F= 5 to 7 ),<br>1,1,1,3,3-pentafluorobutane (HFC-365mfc) and<br>1,1,1,2,2,,3,4,5,5,5- Decafluoropentane (HFC-43-10mee)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free                        | kg |



|            |      |   |  |      |    |
|------------|------|---|--|------|----|
| 3824.74.20 | ---  | Other, containing substances of subheadings 2903.71 to 2903.75  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.74.90 | ---  | Other   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78    | --   | Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)  |  |      |    |
|            | ---  | Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :   |  |      |    |
| 3824.78.11 | ---- | Containing trifluoromethane (HFC-23 )   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78.19 | ---- | Other   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
|            | ---  | Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :  |  |      |    |
| 3824.78.21 | ---- | Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78.22 | ---- | Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)                    | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78.23 | ---- | Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC- 125)  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78.24 | ---- | Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2- tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)         | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78.25 | ---- | Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |
| 3824.78.26 | ---- | Other, not included in the subheadings above, containing saturated fluorinated derivative of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F=5 to 7), 1,1,1,2,2,3,4,5,5,5- Decafluoropentane (HFC-43-10mee) | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free | Free | kg |

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1 කොටස : (1) වෙනුවෙන් - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
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|            |     |   |  |                             |    |  |
|------------|-----|---|--|-----------------------------|----|--|
| 3824.78.29 | --- | Other   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | Free                        | kg |  |
| 3824.79    | --  | Other   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | Free                        | kg |  |
| 39.21      |     | Other plates, sheets, film, foil and strip, of plastics.  |  |                             |    |  |
|            | -   | Cellular :  |  |                             |    |  |
| 3921.12    | --  | Of polymers of vinyl chloride   |  |                             |    |  |
| 3921.12.10 | --- | "Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes | (AP)14.4% or<br>Rs.48/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.17/- per kg<br>(SD)4.5% or<br>Rs.15/- per kg | 15% or<br>Rs.50/- per<br>kg | kg |  |
| 3921.12.90 | --- | Other   | (AP)27% or<br>Rs.40/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.8/- per kg<br>(SD)5% or<br>Rs.8/- per kg       | 30% or<br>Rs.44/- per<br>kg | kg |  |
| 39.24      |     | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.  |  |                             |    |  |
| 3924.10    | -   | Tableware and kitchenware   |  |                             |    |  |
| 3924.10.10 | --- | Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI   | (AD)19.5%<br>or Rs.35/-<br>per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per kg<br>(SD)5% or<br>Rs.9/- per kg  | 30% or<br>Rs.53/- per<br>kg | kg |  |
| 3924.10.90 | --- | Of other plastic  | (AD)19.5%<br>or Rs.35/-<br>per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per kg<br>(SD)5% or<br>Rs.9/- per kg  | 30% or<br>Rs.53/- per<br>kg | kg |  |

|            |      |   |  |                             |    |
|------------|------|---|--|-----------------------------|----|
| 3924.90    | -    | Other :   |  |                             |    |
| 3924.90.10 | ---  | Teats for feeding bottles   | (AP)13.5%<br>(IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%  | 15%                         | kg |
| 3924.90.20 | ---  | Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals | (AP)13.5%<br>(IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%<br>(SG)Free  | Free                        | kg |
| 3924.90.90 | ---  | Other   | (AP)25.68% or<br>Rs.46/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per<br>kg<br>(SD)5% or Rs.9/-<br>per kg | 30% or<br>Rs.53/- per<br>kg | kg |
| 39.26      |      | Other articles of plastics and articles of other materials of headings 39.01 to 39.14.  |  |                             |    |
| 3926.40    | -    | Statuettes and other ornamental articles  | (AP)27% or<br>Rs.54/-per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.10/- per kg<br>(SD)5% or<br>Rs.10/- per kg      | 30% or<br>Rs.60/- per<br>kg | kg |
| 3926.90    | -    | Other :   |  |                             |    |
|            | ---  | Other:  |  |                             |    |
| 3926.90.91 | ---- | Paddy Planting Trays  | (AP)14.4% or<br>Rs.18/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.7/- per kg<br>(SD)5% or<br>Rs.7/- per kg     | 15% or<br>Rs.20/- per<br>kg | kg |
| 3926.90.99 | ---- | Other   | (AP)14.4% or<br>Rs.21/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.8/- per kg<br>(SD)4.8% or<br>Rs.7/- per kg   | 15% or<br>Rs.22/- per<br>kg | kg |
| 40.11      |      | New pneumatic tyres, of rubber.   |  |                             |    |

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1 කොටස : (1) අදාළ - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
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|            |      |  |  |                        |    |
|------------|------|--|--|------------------------|----|
| 4011.10    | -    | Of a kind used on motor cars (including station wagons and racing cars)                                  |  |                        |    |
| 4011.10.10 | ---  | Of kind used on Go-Karts having a rim size 05 inches   |  | Free                   | u  |
| 4011.10.90 | ---  | Other  |  | 30% or Rs.231/- per kg | u  |
| 40.13      |      | Inner tubes, of rubber.  |  |                        |    |
| 4013.20    | -    | Of a kind used on bicycles   |  | 30% or Rs.135/- per kg | u  |
| 4013.90    | -    | Other:   |  |                        |    |
| 4013.90.10 | ---  | Of a kind used on three wheelers & motorcycles   |  | 30% or Rs.135/- per kg | u  |
| 4013.90.90 | ---  | Other  |  | 30% or Rs.135/- per kg | u  |
| 49.02      |      | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.     |  |                        |    |
| 4902.10    | -    | Appearing at least four times a week :   |  |                        |    |
|            | ---  | Magazines and Journals:  |  |                        |    |
| 4902.10.11 | ---  | Containing information of the running of the race horses or greyhound races or race meeting              | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free | Free                   | kg |
| 4902.10.19 | ---  | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free | Free                   | kg |
|            | ---  | Other  |  |                        |    |
| 4902.10.91 | ---- | Publications containing information of the running of the race horses or greyhound races or race meeting | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free | Free                   | kg |
| 4902.10.99 | ---- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free | Free                   | kg |
| 4902.90    | -    | Other :  |  |                        |    |

|       |            |      |  |  |                        |    |
|-------|------------|------|--|--|------------------------|----|
|       |            | ---  | Magazines and Journals   |  |                        |    |
|       | 4902.90.11 | ---- | Containing information of the running of the race horses or greyhound races or race meeting                        | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free                                   | Free                   | kg |
|       | 4902.90.19 | ---- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free                                   | Free                   | kg |
|       |            | ---  | Other  |  |                        |    |
|       | 4902.90.91 | ---- | Publications containing information of the running of the race horses or greyhound races or race meeting           | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free                                   | Free                   | kg |
|       | 4902.90.99 | ---- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free                                   | Free                   | kg |
| 49.11 |            |      | <b>Other printed matter, including printed pictures and photographs.</b>   |  |                        |    |
|       | 4911.99    | --   | Other :  |  |                        |    |
|       | 4911.99.10 | ---  | In book form   | (PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free                                   | Free                   | kg |
|       | 4911.99.20 | ---  | Printed wrappers for wrapping of soap  | (PK)Free<br>(SF)5%<br>(SD)5%   | 30%                    | kg |
|       | 4911.99.30 | ---  | Lottery tickets, Telephone cards   | (PK)Free<br>(SF)5% or Rs. 65/- per Kg<br>(SD)5% or Rs. 65/- per Kg             | 30% or Rs.385/- per Kg | kg |
|       | 4911.99.40 | ---  | Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities            | (PK)Free<br>(SF)5%<br>(SD)4.5%   | 15%                    | kg |
|       | 4911.99.50 | ---  | Other printed labels, wrappers, and the like   | (PK)Free<br>(SF)5%<br>(SD)5%   | 30%                    | kg |
|       | 4911.99.90 | ---  | Other  | (PK)Free<br>(SF)Free<br>(SD)Free   | 15%                    | kg |
| 54.07 |            |      | <b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b> |  |                        |    |
|       | 5407.20    | -    | Woven fabrics obtained from strip or the like  | (IN)Free<br>(PK)Free<br>(SF)5% or Rs.44/- per kg<br>(SD)4.5% or Rs.40/- per kg | 10% or Rs.88/- per kg  | kg |

|            |     |  |                   |                        |    |
|------------|-----|--|-------------------|------------------------|----|
| 56.07      |     | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. |                   |                        |    |
|            |     | - Of polyethylene or polypropylene :   |                   |                        |    |
| 5607.41    | --  | Binder or baler twine  |                   | 25% or Rs.72/- per kg  | kg |
| 5607.49    | --  | Other :  |                   |                        |    |
| 5607.49.10 | --- | Imported for the manufacture of fishing nets   | (PK)Free          | 10% or Rs 44/- per kg  | kg |
| 5607.49.90 | --- | Other  | (PK)Free          | 25% or Rs.72/- per kg  | kg |
| 5607.50    | -   | Of other synthetic fabres :  |                   |                        |    |
| 5607.50.10 | --- | Imported for the manufacture of fishing nets   |                   | 10% or Rs 44/- per kg  | kg |
| 5607.50.90 | --- | Other  |                   | 25% or Rs 187 /-per kg | kg |
| 5607.90    | -   | Other :  |                   |                        |    |
| 5607.90.10 | --- | Imported for the manufacture of fishing nets   | (PK)Free (SG)Free | Free                   | kg |
| 5607.90.20 | --- | Coir twine   | (PK)Free          | 25% or Rs.72/- per kg  | kg |
| 5607.90.30 | --- | Coir rope  | (PK)Free          | 25% or Rs.28/- per kg  | kg |
| 5607.90.40 | --- | Of jute or of other textile bast fibres of heading 53.03   |                   | 25% or Rs.50/- per kg  | kg |
| 5607.90.90 | --- | Other  | (PK)Free          | 25% or Rs.77/- per kg  | kg |
| 56.08      |     | Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.  |                   |                        |    |
|            |     | - Of man-made textile materials :  |                   |                        |    |
| 5608.11    | --  | Made up fishing nets:  |                   |                        |    |
| 5608.11.10 | --- | Of monofilament  |                   | 10% or Rs.275/- per Kg | kg |
| 5608.11.90 | --- | Other  |                   | 10% or Rs.275/- per Kg | kg |
| 5608.19    | --  | Other  |                   | 25% or Rs.72/- per Kg  | kg |

|       |            |     |  |   |   |                       |
|-------|------------|-----|--|---|---|-----------------------|
|       | 5608.90    | -   | Other  |   | 25% or<br>Rs.88/- per<br>Kg             | kg                    |
| 56.09 | 5609.00    |     | Articles of yarn, strip or the like of heading<br>54.04 or 54.05, twine, cordage, rope or cables,<br>not elsewhere specified or included.  |   | 10% or<br>Rs.22/- per<br>Kg             | kg                    |
| 57.01 |            |     | Carpets and other textile floor coverings,<br>knotted, whether or not made up.   |   |   |                       |
|       | 5701.10    | -   | Of wool or fine animal hair  | (AP)9% or<br>Rs.822/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.457/-per<br>m <sup>2</sup><br>(SD)4.5%<br>or Rs.411/-per<br>m <sup>2</sup> | 10% or<br>Rs.915/-per<br>m <sup>2</sup> | m <sup>2</sup>        |
|       | 5701.90    | -   | Of other textile materials   |   |   |                       |
|       | 5701.90.10 | --- | Coir carpets and rugs  | (AP)7.5% or<br>Rs.124/-per<br>m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.83/-per m <sup>2</sup><br>(SD)4.5%<br>or Rs.75/-per<br>m <sup>2</sup> | 10% or<br>Rs.165/-per<br>m <sup>2</sup> | m <sup>2</sup> &<br>u |
|       | 5701.90.20 | --- | Jute carpets   | (AP)7.5% or<br>Rs.124/-per<br>m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.83/-per m <sup>2</sup><br>(SD)4.5%<br>or Rs.75/-per<br>m <sup>2</sup> | 10% or<br>Rs.165/-per<br>m <sup>2</sup> | m <sup>2</sup>        |
|       | 5701.90.90 | --- | Other  | (AP)7.5% or<br>Rs.33/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.22/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.20/-per m <sup>2</sup>        | 10% or<br>Rs.44/-per<br>m <sup>2</sup>  | m <sup>2</sup>        |
| 57.02 |            |     | Carpets and other textile floor coverings, woven,<br>not tufted or flocked, whether or not made up,<br>including "Kelem", "Schumacks",<br>"Karamanie" and similar hand-woven rugs. |   |   |                       |

|            |     |   |  |  |                       |
|------------|-----|---|--|--|-----------------------|
| 5702.10    | -   | "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.99/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.90/-per m <sup>2</sup>   | 10% or<br>Rs.198/-per<br>m <sup>2</sup>  | m <sup>2</sup>        |
| 5702.20    | -   | Floor coverings of coconut fibres (coir) :                    |  |  |                       |
| 5702.20.10 | --- | Mats and rugs   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.33/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.30/-per m <sup>2</sup>   | 10% or<br>Rs.66/-per<br>m <sup>2</sup>   | m <sup>2</sup> &<br>u |
| 5702.20.20 | --- | Matting   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                      | m <sup>2</sup>        |
| 5702.20.90 | --- | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.33/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.30/-per m <sup>2</sup>   | 10% or<br>Rs.66/-per<br>m <sup>2</sup>   | m <sup>2</sup>        |
|            | -   | Other, of pile construction, not made up :                    |  |  |                       |
| 5702.31    | --  | Of wool or fine animal hair                                   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.495/-per<br>m <sup>2</sup><br>(SD)4.5% or<br>Rs.450/-per<br>m <sup>2</sup>                                     | 10% or<br>Rs.990/-per<br>m <sup>2</sup>  | m <sup>2</sup>        |
| 5702.32    | --  | Of man-made textile materials                                 | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                      | m <sup>2</sup>        |
| 5702.39    | -   | Of other textile materials :                                  |  |  |                       |
| 5702.39.10 | --- | Jute carpets  | (AP)7.5%<br>(IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                      | m <sup>2</sup>        |
| 5702.39.90 | --- | Other   | (AP)7.5% or<br>Rs.21/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.15/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.15/-per m <sup>2</sup> | 10% or<br>Rs.28/-per<br>m <sup>2</sup>   | m <sup>2</sup>        |
|            | -   | Other, of pile construction, made up                          |  |  |                       |
| 5702.41    | --  | Of wool or fine animal hair                                   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.1183/-per<br>m <sup>2</sup><br>(SD)4.5% or<br>Rs.1100/-per<br>m <sup>2</sup>                                   | 10% or<br>Rs.2365/-per<br>m <sup>2</sup> | m <sup>2</sup>        |



|            |     |   |  |   |                |
|------------|-----|---|--|---|----------------|
| 5702.42    | --  | Of man-made textile materials   | (AP)9% or<br>Rs.743/-per<br>m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.413/-per<br>m <sup>2</sup><br>(SD)4.5% or<br>Rs.375/-per<br>m <sup>2</sup> | 10% or<br>Rs.825/-per<br>m <sup>2</sup> | m <sup>2</sup> |
| 5702.49    | --  | Of other textile materials  | (AP)7.5% or<br>Rs.33/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.22/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.20/-per m <sup>2</sup>           | 10% or<br>Rs.44/-per<br>m <sup>2</sup>  | m <sup>2</sup> |
| 5702.50    | -   | Other, not of pile construction, not made up :                                    |  |   |                |
| 5702.50.10 | --- | Of wool or fine animal hair   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                     | m <sup>2</sup> |
| 5702.50.20 |     | Of man-made textile materials   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                     | m <sup>2</sup> |
| 5702.50.90 | --- | Of other textile materials  | (AP)7.5% or<br>Rs.62/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.42/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.40/-per m <sup>2</sup>           | 10% or<br>Rs.83/-per<br>m <sup>2</sup>  | m <sup>2</sup> |
| 5702.91    | --  | Of wool or fine animal hair   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                     | m <sup>2</sup> |
| 5702.92    | --  | Of man-made textile materials   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 10%                                     | m <sup>2</sup> |
| 5702.99    | --  | Of other textile materials  | (AP)7.5% or<br>Rs.124/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.83/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.75/-per m <sup>2</sup>          | 10% or<br>Rs.165/-per<br>m <sup>2</sup> | m <sup>2</sup> |
| 57.03      |     | <b>Carpets and other textile floor coverings, tufted, whether or not made up.</b> |  |   |                |
| 5703.10    | -   | Of wool or fine animal hair   | (AP)9% or<br>Rs.743/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free  | 10% or<br>Rs.825/-per<br>m <sup>2</sup> | m <sup>2</sup> |

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1 කොටස : (1) අංශ - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
PART I: SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2019

|              |   |   |   |   |                |  |  |
|--------------|---|---|---|---|----------------|--|--|
|              |   |   | (SF)5% or<br>Rs.413/-per<br>m <sup>2</sup><br>(SD)4.5% or<br>Rs.375/-per m <sup>2</sup>   |   |                |  |  |
| 5703.20      | - | Of nylon or other polyamides  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.47/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.45/-per m <sup>2</sup>  | 10% or<br>Rs.94/-per<br>m <sup>2</sup>  | m <sup>2</sup> |  |  |
| 5703.30      | - | Of other man-made textile materials   | (AP)9% or<br>Rs.80/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.44/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.40/-per m <sup>2</sup>    | 10% or<br>Rs.88/-per<br>m <sup>2</sup>  | m <sup>2</sup> |  |  |
| 5703.90      | - | Of other textile materials :  |   |   |                |  |  |
| 5703.90.10   | — | Jute carpets  | (AD)9% or<br>Rs.260/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.143/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.130/-per m <sup>2</sup> | 10% or<br>Rs.286/-per<br>m <sup>2</sup> | m <sup>2</sup> |  |  |
| 5703.90.90   | — | Other   | (AD)9% or<br>Rs.25/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.15/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.15/-per m <sup>2</sup>    | 10% or<br>Rs.28/-per<br>m <sup>2</sup>  | m <sup>2</sup> |  |  |
| <b>57.04</b> |   | <b>Carpets and other textile floor coverings, of felt,<br/>not tufted or flocked, whether or not made up.</b> |   |   |                |  |  |
| 5704.10      | - | Tiles, having a maximum surface area of 0.3 m <sup>2</sup>  | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%  | 10%                                     | m <sup>2</sup> |  |  |
| 5704.20      | - | Tiles, having a maximum surface area exceeding<br>0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>       | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.22/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.20/-per m <sup>2</sup>  | 10% or<br>Rs.44/-per<br>m <sup>2</sup>  | m <sup>2</sup> |  |  |
| 5704.90      | - | Other :   |   |   |                |  |  |
| 5704.90.10   | — | Jute carpets  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.22/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.20/-per m <sup>2</sup>  | 10% or<br>Rs.44/-per<br>m <sup>2</sup>  | m <sup>2</sup> |  |  |

|       |            |   |  |  |                |
|-------|------------|---|--|--|----------------|
|       | 5704.90.90 | --- Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.22/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.20/-per m <sup>2</sup>   | 10% or<br>Rs.44/-per<br>m <sup>2</sup> | m <sup>2</sup> |
| 57.05 | 5705.00    | Other carpets and other textile floor coverings,<br>whether or not made up.   | (AP)9% or<br>Rs.10/-per m <sup>2</sup><br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.6/-per m <sup>2</sup><br>(SD)4.5% or<br>Rs.5/-per m <sup>2</sup> | 10% or<br>Rs.11/-per<br>m <sup>2</sup> | m <sup>2</sup> |
| 58.03 | 5803.00    | Gauze, other than narrow fabrics of heading<br>58.06.   |  | 10% or<br>Rs.165/-per<br>Kg            | kg             |
| 58.04 |            | Tulles and other net fabrics, not including<br>woven, knitted or crocheted fabrics; lace in the<br>piece, in strips or in motifs, other than fabrics of<br>heading 60.02 to 60.06(+). |  |  |                |
|       | 5804.10    | - Tulles and other net fabrics :  |  |  |                |
|       |            | --- Knotted netting:  |  |  |                |
|       | 5804.10.11 | ---- Of monofilament  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.110/- per<br>Kg.<br>(SD)5% or Rs.<br>110/- per Kg  | 10% or<br>Rs.220/- per<br>Kg           | kg             |
|       | 5804.10.19 | ---- Other  | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%<br>(SG)Free   | Free                                   | kg             |
|       | 5804.10.90 | --- Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.50/- per Kg.<br>(SD)4.5% or<br>Rs. 45/- per Kg   | 10% or<br>Rs.99/-per<br>kg             | kg             |
| 59.03 |            | Textile fabrics impregnated, coated, covered or<br>laminated with plastics, other than those of<br>heading 59.02.   |  |  |                |
|       | 5903.10    | - With poly(vinyl chloride)   |  |  |                |

|       |            |     |  |  |                          |    |
|-------|------------|-----|--|--|--------------------------|----|
|       | 5903.10.10 | --- | Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed   |  | Rs. 17/-per kg           | kg |
|       | 5903.10.90 | --- | Other  |  | 15%                      | kg |
|       | 5903.20    | -   | With polyurethane:   |  |                          |    |
|       | 5903.20.10 | --- | Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed   | (IN)Free<br>(PK)Free<br>(SF)Free   | Rs. 17/-per kg           | kg |
|       | 5903.20.90 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free                                     | Free                     | kg |
|       | 5903.90    | -   | Other  |  |                          |    |
|       | 5903.90.10 | --- | Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed   | (IN)Free<br>(PK)Free<br>(SF)Free   | Rs. 17/-per kg           | kg |
|       | 5903.90.90 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SG)Free                                     | Free                     | kg |
|       |            |     |  |  |                          |    |
| 59.08 | 5908.00    |     | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.                | (IN)Free<br>(PK)Free<br>(SF)5% or Rs. 36/- per kg<br>(SD)4.5% or Rs. 35/- per kg | 10% or Rs. 72/-per kg    | kg |
|       |            |     |  |  |                          |    |
| 63.05 |            |     | Sacks and bags, of a kind used for the packing of goods.   |  |                          |    |
|       |            |     |  |  |                          |    |
|       | 6305.90    | -   | Of other textile materials   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%                                       | Rs. 17/- per kg          | kg |
|       |            |     |  |  |                          |    |
| 64.06 |            |     | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof. |  |                          |    |
|       |            |     |  |  |                          |    |
|       | 6406.20    | -   | Outer soles and heels, of rubber or plastics   |  |                          |    |
|       | 6406.20.10 | --- | Heels  | (PK)Free<br>(SF)5%<br>(SD)4.5%   | 15%                      | kg |
|       | 6406.20.90 | --- | Other  | (PK)Free<br>(SF)5% or Rs. 11/- per pair<br>(SD)5% or Rs. 11/- per pair           | 15% or Rs. 33/- per pair | kg |

|            |      |  |   |   |                |  |
|------------|------|--|---|---|----------------|--|
| 6406.90    | -    | Other :  |   |   |                |  |
| 6406.90.10 | ---  | Of wood  | PK(Free)  | 15%                                     | Kg             |  |
|            | ---  | Of Other Materials:  |   |   |                |  |
| 6406.90.91 | ---- | Uppers attached to inner soles   | (PK)Free<br>(SF)5% or<br>Rs.11/- per<br>pair<br>(SD)5%or<br>Rs.11/- per<br>pair | 15% or Rs.<br>33/- per pair             | Kg             |  |
| 6406.90.99 | ---- | Other  | (PK)Free<br>(SF)5%<br>(SD)4.5%  | 15%                                     |                |  |
| 69.07      |      | Ceramic flags and paving, hearth or wall tiles;<br>unglazed ceramic mosaic cubes and the like,<br>whether or not on a backing; finishing ceramics. |   |   |                |  |
|            | -    | Flags and paving, hearth or wall tiles, other than<br>those of subheadings 6907.30 and 6907.40 :   |   |   |                |  |
| 6907.21    | --   | Of a water absorption coefficient by weight not<br>exceeding 0.5%:   |   |   |                |  |
| 6907.21.10 | ---  | Wall tiles   |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.21.90 | ---  | Other  |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.22    | --   | Of a water absorption coefficient by weight<br>exceeding 0.5% but not exceeding 10%:   |   |   |                |  |
| 6907.22.10 | ---  | Wall tiles   |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.22.90 | ---  | Other  |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.23    | --   | Of a water absorption coefficient by weight<br>exceeding 10%:  |   |   |                |  |
| 6907.23.10 | ---  | Wall tiles   |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.23.90 | ---  | Other  |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.30    | -    | Mosaic cubes and the like, other than those of<br>subheading 6907.40:  |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 6907.40    | -    | Finishing ceramics   |   | 30%or<br>Rs.110/- per<br>m <sup>2</sup> | m <sup>2</sup> |  |
| 69.11      |      | Tableware, kitchenware, other household<br>articles and toilet articles, of porcelain or china.  |   |   |                |  |

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1 කොටස : (1) පේළිය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ දැනීම් විකේතය ගැසට් පත්‍රය - 2019.03.05  
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|         |            |  |  |                             |    |
|---------|------------|--|--|-----------------------------|----|
| 6911.10 | -          | Tableware and kitchenware  |  | 30%or<br>Rs.27/- per<br>kg  | kg |
| 6911.90 | -          | Other  |  | 30%or<br>Rs.27/- per<br>kg  | kg |
| 69.12   | 6912.00    | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china : |  |                             |    |
|         | 6912.00.10 | --- Tableware  |  | 30%or<br>Rs.20/- per<br>kg  | kg |
|         | 6912.00.90 | --- Other  |  | 30%or<br>Rs.20/- per<br>kg  | kg |
| 69.14   |            | Other ceramic articles.  |  |                             |    |
|         | 6914.10    | - Of porcelain or china  |  |                             |    |
|         | 6914.10.10 | --- Handicraft   |  | 30%or<br>Rs.33/- per<br>kg  | kg |
|         | 6914.10.90 | --- Other  |  | 30%or<br>Rs.33/- per<br>kg  | kg |
|         | 6914.90    | - Other :  |  |                             |    |
|         | 6914.90.10 | --- Handicraft   |  | 30%or<br>Rs.27/- per<br>kg  | kg |
|         | 6914.90.90 | --- Other  |  | 30%or<br>Rs.27/- per<br>kg  | kg |
| 72.12   |            | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.         |  |                             |    |
|         | 7212.30    | - Otherwise plated or coated with zinc   |  | 15% or<br>Rs.17/- per<br>kg | kg |
| 72.17   |            | Wire of iron or non-alloy steel.   |  |                             |    |

|       |            |     |  |  |                             |    |
|-------|------------|-----|--|--|-----------------------------|----|
|       | 7217.90    | -   | Other  |  |                             |    |
|       | 7217.90.10 | --- | Plated or coated with plastics   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%               | 15%                         | kg |
|       | 7217.90.90 | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%               | 15%                         | kg |
| 73.17 | 7317.00    | -   | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. |  | 30% or<br>Rs.61/- per<br>kg | kg |
| 73.18 |            |     | Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.   |  |                             |    |
|       |            | -   | Threaded articles :  |  |                             |    |
|       | 7318.11    | --  | Coach screws   | (SF)5% or<br>Rs.6/- per kg<br>(SD)5% or Rs<br>6/- per kg | 15% or<br>Rs.17/- per<br>kg | kg |
|       | 7318.12    | --  | Other wood screws  | (SD)5%<br>or<br>Rs 6/- per kg                            | 30% or<br>Rs.33/- per<br>kg | kg |
|       | 7318.13    | --  | Screw hooks and screw rings  | (SD)4.5% or<br>Rs 6/- per kg                             | 15% or<br>Rs.17/- per<br>kg | kg |
|       | 7318.14    | --  | Self-tapping screws  | (SD)4.5% or<br>Rs 6/- per kg                             | 15% or<br>Rs.17/- per<br>kg | kg |
|       | 7318.15    | --  | Other screws and bolts, whether or not with their nuts or washers  |  | 15% or<br>Rs.17/- per<br>kg | kg |
|       | 7318.16    | --  | Nuts   | (SD)4.5% or<br>Rs 6/- per kg                             | 15% or<br>Rs.17/- per<br>kg | kg |
|       | 7318.19    | --  | Other  |  | 15% or<br>Rs.17/- per<br>kg | kg |
|       |            | -   | Non-threaded articles :  |  |                             |    |
|       | 7318.21    | --  | Spring washers and other lock washers  | (SD)4.5% or<br>Rs 6/- per kg                             | 15% or<br>Rs.17/- per<br>kg | kg |
|       | 7318.22    | --  | Other washers  |  | 15% or<br>Rs.17/- per<br>kg | kg |

|            |     |   |  |                             |    |
|------------|-----|---|--|-----------------------------|----|
| 7318.23    | --  | Rivets  | (SD)4.5% or<br>Rs 6/- per kg   | 15% or<br>Rs.17/- per<br>kg | kg |
| 7318.24    | --  | Cotters and cotter-pins   | (SF)6% or Rs<br>7/- per kg<br>(SD) 4.5% or<br>Rs.5/- per kg                      | 15% or<br>Rs.17/- per<br>kg | kg |
| 7318.29    | --  | Other   |  | 15% or<br>Rs.17/- per<br>kg | kg |
| 73.19      |     | Sewing needles, knitting needles, bodkins,<br>crochet hooks, embroidery stilettos and similar<br>articles, for use in the hand, or iron or steel;<br>safety pins and other pins of iron or steel, not<br>elsewhere specified or included. |  |                             |    |
| 7319.40    | -   | Safety pins and other pins  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.6/- per kg<br>(SD)5% or<br>Rs.6/-per kg  | 30% or<br>Rs.33/- per<br>kg | kg |
| 7319.90    | -   | Other :   |  |                             |    |
| 7319.90.10 | --- | Sewing, darning or embroidery needles   | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free                         | Free                        | kg |
| 7319.90.90 | --- | Other   | (SF)5% or<br>Rs.6/- per kg<br>(SD)5% or Rs<br>6/- per kg                         | 15% or<br>Rs.17/- per<br>kg | kg |
| 73.20      |     | Springs and leaves for springs, of iron or steel.   |  |                             |    |
| 7320.10    | -   | Leaf-springs and leaves therefor  |  | 30% or<br>Rs.60/- per<br>kg | kg |
| 7320.20    | -   | Helical springs   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.6/-per kg<br>(SD)5% or Rs<br>6/- per kg  | 15% or<br>Rs.17/- per<br>kg | kg |
| 7320.90    | -   | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.6/- per kg<br>(SD)5% or Rs<br>6/- per kg | 15% or<br>Rs.17/- per<br>kg | kg |



|         |    |   |  |                              |    |
|---------|----|---|--|------------------------------|----|
| 73.23   |    | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.   |  |                              |    |
| 7323.10 | -  | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per kg<br>(SD)5% or<br>Rs.9/- per kg                                   | 30% or<br>Rs.53/- per<br>kg  | kg |
|         | -  | Other :   |  |                              |    |
| 7323.91 | -- | Of cast iron, not enamelled   | (IN)Free<br>(PK)Free<br>(SF)5% or Rs.<br>6/- per kg<br>(SD)5% or<br>Rs.6/- per kg                                  | 30% or<br>Rs.33/- per<br>kg  | kg |
| 7323.92 | -- | Of cast iron, enamelled   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per kg<br>(SD)5% or<br>Rs.9/- per kg                                   | 30% or<br>Rs.53/- per<br>kg  | kg |
| 7323.93 | -- | Of stainless steel  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.29/- per kg<br>(SD)5% or<br>Rs.29/- per kg                                 | 30% or<br>Rs.172/- per<br>kg | kg |
| 7323.94 | -- | Of iron (other than cast iron) or steel, enamelled  | (AP)28.5% or<br>Rs.51/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per kg<br>(SD)5% or<br>Rs.9/- per kg | 30% or<br>Rs.53/- per<br>kg  | kg |
| 7323.99 | -- | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.9/- per kg<br>(SD)5% or Rs.<br>9/- per kg                                  | 30% or<br>Rs.53/- per<br>kg  | kg |
| 74.15   |    | Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+). |  |                              |    |
| 7415.10 | -  | Nails and tacks, drawing pins, staples and similar articles   |  | 30% or<br>Rs.330/- per<br>kg | kg |
|         | -  | Other articles, not threaded  |  |                              |    |
| 7415.21 | -- | Washers (including spring washers)  |  | 15% or<br>Rs.154/- per<br>kg | kg |

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1 කොටස : (1) වේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
PART I: SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2019

|            |         |  |  |                              |    |
|------------|---------|--|--|------------------------------|----|
| 7415.29    | --      | Other  |  | 15% or<br>Rs.154/- per<br>kg | kg |
| -          |         | Other threaded articles :  |  |                              |    |
| 7415.33    | --      | Screws; bolts and nuts :   |  |                              |    |
| 7415.33.10 | ---     | Screws for wood  |  | 30% or<br>Rs.330/- per<br>kg | kg |
| 7415.33.90 | ---     | Other  |  | 15% or<br>Rs.154/- per<br>kg | kg |
| 7415.39    | --      | Other  |  | 15% or<br>Rs.154/- per<br>kg | kg |
| 83.01      |         | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.   |  |                              |    |
| 8301.20    | -       | Locks of a kind used for motor vehicles  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.74/- per kg<br>(SD)4.5% or<br>Rs.70/- per kg | 15% or<br>Rs.220/- per<br>kg | kg |
| 8301.70    | -       | Keys presented separately  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.55/- per kg<br>(SD)4.5% or<br>Rs.50/- per kg | 15% or<br>Rs.165/- per<br>kg | kg |
| 83.02      |         | Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal. |  |                              |    |
| 8302.10    | -       | Hinges :   |  |                              |    |
| 8302.10.10 | ---     | Of aluminium   |  | 15%                          | kg |
| 8302.10.20 | ---     | Of steel   |  | 30% or<br>Rs.66/- per<br>kg  | kg |
| 8302.10.90 | ---     | Other  |  | 30%                          | kg |
| 83.04      | 8304.00 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.  |  | 30% or<br>Rs.121/- per<br>kg | kg |

|       |            |   |  |                            |
|-------|------------|---|--|----------------------------|
| 84.15 |            | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. |  |                            |
|       |            |   |  |                            |
|       | 8415.10    | -   | Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" : |                            |
|       | 8415.10.10 | ---   | Used / reconditioned   | 30% u                      |
|       |            | ---   | "Split system" :   |                            |
|       | 8415.10.21 | ----  | Of a capacity not exceeding 9,000 BTU (IN)Free   | 30% or Rs. 7392/- per u u  |
|       | 8415.10.22 | ----  | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU (IN)Free                                | 30% or Rs. 8620/- per u u  |
|       | 8415.10.23 | ----  | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU (IN)Free                               | 30% or Rs. 10468/- per u u |
|       | 8415.10.24 | ----  | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU (IN)Free                               | 30% or Rs. 14784/- per u u |
|       | 8415.10.25 | ----  | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU (IN)Free                               | 30% or Rs. 19708/- per u u |
|       | 8415.10.29 | ----  | Other (IN)Free   | 30% u                      |
|       |            | ---   | Self-contained :   |                            |
|       | 8415.10.31 | ----  | Of a capacity not exceeding 9,000 BTU (AP)28.5% or Rs. 4515/- per u                                    | 30% or Rs. 4752/- per u u  |
|       | 8415.10.32 | ----  | Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU (AP)28.5% or Rs. 5769/- per u           | 30% or Rs. 6072/- per u u  |
|       | 8415.10.33 | ----  | Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU (AP)28.5% or Rs. 7962/- per u          | 30% or Rs. 8382/- per u u  |

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1 කොටස : (1) අංක - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.06  
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2019

|            |   |  |                          |    |
|------------|---|--|--------------------------|----|
| 8415.10.34 | Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU   |  | 30% or Rs. 17860/- per u | u  |
| 8415.10.35 | Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU   |  | 30% or Rs. 22308/- per u | u  |
| 8415.10.39 | Other   |  | 30%                      | u  |
| 8415.90    | Parts :   |  |                          |    |
|            | Outdoor units of split type air conditioning machines :   |  |                          |    |
| 8415.90.11 | Used / reconditioned  | (IN)Free<br>(PK)Free<br>(SF)5% or Rs. 3718/- per u<br>(SD)5% or Rs. 3718/- per u | 30% or Rs. 22308/- per u | kg |
| 8415.90.19 | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or Rs. 3718/- per u<br>(SD)5% or Rs. 3718/- per u | 30% or Rs. 22308/- per u | kg |
|            | Indoor units of split type air conditioning machines :  |  |                          |    |
| 8415.90.21 | Used / reconditioned  | (IN)Free<br>(PK)Free<br>(SF)5% or Rs. 3718/- per u<br>(SD)5% or Rs. 3718/- per u | 30% or Rs. 22308/- per u | kg |
| 8415.90.29 | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or Rs. 3718/- per u<br>(SD)5% or Rs. 3718/- per u | 30% or Rs. 22308/- per u | kg |
| 8415.90.90 | Other   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%                                       | 15%                      | kg |
| 84.21      | Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases. |  |                          |    |
|            | Filtering or purifying machinery and apparatus for liquids :  |  |                          |    |

|       |            |      |  |                   |                          |   |
|-------|------------|------|--|-------------------|--------------------------|---|
|       | 8421.21    | --   | For filtering or purifying water   |                   |                          |   |
|       | 8421.21.10 | ---  | Household, candle type   | (PK)Free          | 15% or Rs.500/- per unit | u |
|       | 8421.21.90 | ---  | Other  | (PK)Free (SG)Free | Free                     | u |
|       |            |      |  |                   |                          |   |
| 84.50 |            |      | <b>Household or laundry-type washing machines, including machines which both wash and dry.</b> |                   |                          |   |
|       |            | -    | Machines, each of a dry linen capacity not exceeding 10 kg :                                   |                   |                          |   |
|       | 8450.11    | --   | Fully-automatic machines :   |                   |                          |   |
|       | 8450.11.10 | ---  | Unassembled in completely knocked-down form  |                   | 15%                      | u |
|       | 8450.11.20 | ---  | Used / reconditioned   |                   | 30%                      | u |
|       |            | ---  | Other, top loading :   |                   |                          |   |
|       | 8450.11.31 | ---- | Of a dry linen capacity less than 4 kg   |                   | 30% or Rs. 3300/- per u  | u |
|       | 8450.11.32 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg                                |                   | 30% or Rs. 3960/- per u  | u |
|       | 8450.11.33 | ---- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg                              |                   | 30% or Rs. 4620/- per u  | u |
|       | 8450.11.34 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg                              |                   | 30% or Rs. 5280/- per u  | u |
|       | 8450.11.39 | ---- | Other  |                   | 30%                      | u |
|       |            | ---  | Other, front loading :   |                   |                          |   |
|       | 8450.11.41 | ---- | Of a dry linen capacity less than 4 kg   |                   | 30% or Rs. 3960/- per u  | u |
|       | 8450.11.42 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg                                |                   | 30% or Rs. 4950/- per u  | u |
|       | 8450.11.43 |      | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg                              |                   | 30% or Rs. 5742/- per u  | u |
|       | 8450.11.44 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg                              |                   | 30% or Rs. 6600/- per u  | u |
|       | 8450.11.49 | ---- | Other  |                   | 30%                      | u |
|       | 8450.12    | --   | Other machines, with built-in centrifugal drier :  |                   |                          |   |
|       | 8450.12.10 | ---  | Unassembled in completely knocked-down form  |                   | 15%                      | u |
|       | 8450.12.20 | ---  | Used / reconditioned   |                   | 30%                      | u |
|       |            | ---  | Other :  |                   |                          |   |
|       | 8450.12.31 | ---- | Of a dry linen capacity less than 4 kg   |                   | 30% or Rs. 1584/- per u  | u |
|       | 8450.12.32 | ---- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg                                |                   | 30% or Rs. 2244/- per u  | u |
|       | 8450.12.33 | ---- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg                              |                   | 30% or Rs. 3036/- per u  | u |
|       | 8450.12.34 | ---- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg                              |                   | 30% or Rs. 3960/- per u  | u |
|       | 8450.12.39 | ---- | Other  |                   | 30%                      | u |
|       | 8450.19    | --   | Other :  |                   |                          |   |
|       | 8450.19.10 | ---  | Unassembled in completely knocked-down form  |                   | 15%                      | u |
|       | 8450.19.20 | ---  | Used / reconditioned   |                   | 30%                      | u |

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1 කොටස : (1) පෙද - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2019

|              |     |  |  |                            |   |
|--------------|-----|--|--|----------------------------|---|
|              | --- | Other :  |  |                            |   |
| 8450.19.31   | --- | Of a dry linen capacity less than 4 kg                             |  | 30% or Rs.<br>1584/- per u | u |
| 8450.19.32   | --- | Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg    |  | 30% or Rs.<br>2244/- per u | u |
| 8450.19.33   | --- | Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg  |  | 30% or Rs.<br>3036/- per u | u |
| 8450.19.34   | --- | Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg  |  | 30% or Rs.<br>3960/- per u | u |
| 8450.19.39   | --- | Other  |  | 30%                        | u |
| 8450.20      | -   | Machines, each of a dry linen capacity exceeding 10 kg             | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | Free                       | u |
| 8450.90      | -   | Parts:   |  |                            |   |
| 8450.90.10   | --- | Cabinets with or without other components                          | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | 15%                        | u |
| 8450.90.90   | --- | Other  | (IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | Free                       | u |
| <b>85.01</b> |     |  |  |                            |   |
|              |     | <b>Electric motors and generators (excluding generating sets).</b> |  |                            |   |
| 8501.40      | -   | Other AC motors, single-phase :                                    |  |                            |   |
| 8501.40.10   | --- | Induction motors 200/250 V exceeding 0.185 kW                      | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)5%   | 30%                        | u |
| 8501.40.20   | --- | Motors for fans of heading 8414.51                                 | (AD)27%<br>or Rs. 300/-<br>per u<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs. 55/- per<br>u<br>(SD)5% or<br>Rs. 55/- per<br>u | 30% or Rs.<br>330/= per u  | u |
| 8501.40.90   | --- | Other  | (AP)Free<br>(IN)Free<br>(PK)Free<br>(SF)Free<br>(SD)Free<br>(SG)Free   | Free                       | u |

|            |      |  |   |   |                         |   |  |
|------------|------|--|---|---|-------------------------|---|--|
| 85.07      |      |  | Electric accumulators, including separators therefor, whether or not rectangular (including square).  |   |                         |   |  |
| 8507.10    | -    |  | Lead-acid, of a kind used for starting piston engines :   |   |                         |   |  |
| 8507.10.10 | ---  |  | Sealed type accumulators filled with acid solution and ready for use  | 30% or Rs.165/- per kg                  | u                       |   |  |
| 8507.10.90 | ---  |  | Other   | 30% or Rs.165/- per kg                  | 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. |   |                         |   |  |
|            | -    |  | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :   |   |                         |   |  |
| 8528.72    | --   |  | Other, colour :   |   |                         |   |  |
| 8528.72.10 | ---  |  | Unassembled in completely knocked-down form   | (PK)Free (SG)Free                       | Free                    | u |  |
| 8528.72.20 | ---  |  | Used / reconditioned  | (AP)14.25% (PK)Free                     | 15%                     | u |  |
|            | ---  |  | Other, with cathode ray tube :  |   |                         |   |  |
| 8528.72.31 | ---- |  | Having a screen of less than 14 inches  | (AP)14.25% or Rs. 523/- per u (PK)Free  | 15% or Rs. 550/- per u  | u |  |
| 8528.72.32 | ---- |  | Having a screen of 14 inches and not exceeding 15 inches  | (AP)14.25% or Rs. 889/- per u (PK)Free  | 15% or Rs. 935/- per u  | u |  |
| 8528.72.33 | ---  |  | Having a screen of exceeding 15 inches and not exceeding 21 inches  | (AP)14.25% or Rs. 1359/- per u (PK)Free | 15% or Rs. 1430/- per u | u |  |
| 8528.72.34 | ---- |  | Having a screen of exceeding 21 inches and not exceeding 25 inches  | (AP)14.25% or Rs. 2770/- per u (PK)Free | 15% or Rs. 2915/- per u | u |  |
| 8528.72.35 | ---- |  | Having a screen of exceeding 25 inches and not exceeding 29 inches  | (AP)14.25% or Rs. 3136/- per u (PK)Free | 15% or Rs. 3300/- per u | u |  |

|            |      |   |  |                             |    |
|------------|------|---|--|-----------------------------|----|
| 8528.72.36 | ---- | Having a screen of exceeding 29 inches and not exceeding 34 inches  | (AP)14.25%<br>or Rs.<br>5225/- per<br>u<br>(PK)Free  | 15% or Rs.<br>5500/- per u  | u  |
| 8528.72.39 | ---- | Other   | (AP)14.25%<br>(PK)Free   | 15%                         | u  |
| 85.29      |      | Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.   |  |                             |    |
| 8529.10    | -    | Aerials and aerial reflectors of all kinds; parts suitable for use therewith  |  |                             |    |
| 8529.10.10 | ---- | Parabolic antennas and parabolic reflector dishes for satellite television reception  | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)5%   | 30%                         | kg |
| 8529.10.20 | ---- | Other outdoor TV antennas / aerials   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs. 58/- per<br>u<br>(SD)5% or<br>Rs.58/- per<br>u      | 30% or<br>Rs.344/- per<br>u | kg |
| 8529.10.30 | ---- | Other TV antennas / aerials   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)5%   | 30%                         | kg |
| 8529.10.90 | ---- | Other   | (IN)Free<br>(PK)Free<br>(SF)5%<br>(SD)4.5%   | 15%                         | kg |
| 85.35      |      | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts. |  |                             |    |
| 8535.10    | -    | Fuses   | (PK)Free   | 5% or<br>Rs.650/- per<br>kg | kg |
|            | -    | Automatic circuit breakers :  |  |                             |    |
| 8535.21    | --   | For a voltage of less than 72.5 kV  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.319/-<br>per kg<br>(SD)4.5%<br>or Rs.290/-<br>per kg | 5% or<br>Rs.319/- per<br>kg | kg |
| 8535.29    | -    | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.319/-<br>per kg<br>(SD)4.5%<br>or Rs.290/-<br>per kg | 5% or<br>Rs.319/- per<br>kg | kg |



|       |            |     |   |   |                             |    |
|-------|------------|-----|---|---|-----------------------------|----|
|       | 8535.30    | -   | Isolating switches and make-and-break switches  | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.330/-<br>per kg<br>(SD)4.5%<br>or Rs.300/-<br>per kg                                    | 5% or<br>Rs.330/-per<br>kg  | kg |
|       | 8535.40    | -   | Lightning arresters, voltage limiters and surge suppressors   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.550/-<br>per kg<br>(SD)4.5%<br>or Rs.500/-<br>per kg                                    | 5% or<br>Rs.550/- per<br>kg | kg |
|       | 8535.90    | -   | Other   | (IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.187/-<br>per kg<br>(SD)4.5%<br>or Rs.170/-<br>per kg                                    | 5% or<br>Rs.187/- per<br>kg | kg |
| 85.36 |            |     | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. |   |                             |    |
|       | 8536.20    | -   | Automatic circuit breakers  | (AP) 4% or<br>Rs.270/-per<br>kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.297/-per<br>kg<br>(SD)4.5 %<br>or Rs.270/-<br>per kg | 5% or<br>Rs.297/-per<br>kg  | kg |
|       | 8536.50    | -   | Other switches :  |   |                             |    |
|       | 8536.50.10 | --- | Starters for fluorescent lamps  | (AP) Free<br>(IN)Free<br>(PK)Free<br>(SF)4%<br>(SD)1.5%<br>(SG)Free   | Free                        | kg |
|       | 8536.50.20 | --- | For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like  | (AP) Free<br>(IN)Free<br>(PK)Free<br>(SF)4%<br>(SD)1.5%<br>(SG)Free   | Free                        | kg |

|            |      |  |   |                             |    |
|------------|------|--|---|-----------------------------|----|
| 8536.50.30 | ---  | Main switches of 24 Amp and over   | (AP)4% or<br>Rs.141/-<br>per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.176/-<br>per kg<br>(SD)4.5%<br>or Rs.160/-<br>per kg | 5% or<br>Rs.176/- per<br>kg | kg |
| 8536.50.90 | ---  | Other  | (AP)4% or<br>Rs.282/-<br>per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or<br>Rs.352/-<br>per kg<br>(SD)5% or<br>Rs.352/-<br>per kg   | 5% or<br>Rs.352/- per<br>kg | kg |
| 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. |   |                             |    |
| 8703.21.62 | ---  | Go-Karts   | (GT) Free   | Free                        | u  |
| 8703.40.21 | ---- | Go-Karts , not more than three years old   |   | Free                        | u  |
| 8703.40.22 | ---- | Go-Karts , more than three years old   |   | Free                        | u  |
| 8703.50.21 | ---- | Go-Karts, not more than three years old  |   | Free                        | u  |
| 8703.50.22 | ---  | Go-Karts , more than three years old   |   | Free                        | u  |
| 8703.60.21 | ---- | Go-Karts , not more than three years old   |   | Free                        | u  |
| 8703.60.22 | ---- | Go-Karts , more than three years old   |   | Free                        | u  |
| 8703.70.21 | ---  | Go-Karts , not more than three years old   |   | Free                        | u  |
| 8703.70.22 | ---- | Go-Karts , more than three years old   |   | Free                        | u  |
| 87.04      |      | Motor vehicles for the transport of goods.   |   |                             |    |
| 8704.90    | -    | Other :  |   |                             |    |
| 8704.90.10 | ---  | Electric auto-trishaws not more than five years old  |   | 15%                         | u  |
| 8704.90.20 | ---  | Electric auto-trishaws more than five years old  |   | 15%                         | u  |
|            | ---  | Other electric, not more than five years old   |   |                             |    |
| 8704.90.31 | ---- | Capacity of motors not exceeding 50kW  |   | 30%                         | u  |
| 8704.90.32 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW   |   | 30%                         | u  |

|       |            |      |   |  |                                    |    |
|-------|------------|------|---|--|------------------------------------|----|
|       | 8704.90.33 | ---  | Capacity of motors exceeding 100kW, but not exceeding 200kW   |  | 30%                                | u  |
|       | 8704.90.34 | ---  | Capacity of motors exceeding 200kW  |  | 30%                                | u  |
|       |            | ---  | Other electric, more than five years old  |  |                                    |    |
|       | 8704.90.41 | ---- | Capacity of motors not exceeding 50kW   |  | 30%                                | u  |
|       | 8704.90.42 | ---- | Capacity of motors exceeding 50kW, but not exceeding 100kW  |  | 30%                                | u  |
|       | 8704.90.43 | ---- | Capacity of motors exceeding 100kW, but not exceeding 200kW   |  | 30%                                | u  |
|       | 8704.90.44 | ---- | Capacity of motors exceeding 200kW  |  | 30%                                | u  |
|       | 8704.90.50 | ---  | Other, not more than five years old   |  | 30%                                | u  |
|       | 8704.90.60 | ---  | Other; more than five years old   |  | 30%                                | u  |
|       |            |      |   |  |                                    |    |
| 87.08 |            |      | <b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>  |  |                                    |    |
|       |            |      |   |  |                                    |    |
|       |            | -    | Other parts and accessories   |  |                                    |    |
|       | 8708.91    | --   | Radiators and parts thereof :   |  |                                    |    |
|       | 8708.91.10 | ---  | Radiators   | (SF)5% or Rs.385/- per unit<br>(SD)5% or Rs.385/- per unit                       | 30% or Rs.2200/- per unit          | kg |
|       | 8708.91.20 | ---  | Radiator cores  | (SF)5%<br>(SD)5%   | 30% or Rs.1750/- per unit          | kg |
|       | 8708.91.90 | ---  | Other   | (SF)5%<br>(SD)5%   | 30%                                | kg |
|       |            |      |   |  |                                    |    |
|       | 8708.99    | --   | Other :   |  |                                    |    |
|       | 8708.99.10 | ---  | New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more | (SG)Free   | Free                               | kg |
|       | 8708.99.20 | ---  | Other new chassis not fitted with engines, but with or without fittings   |  | 30%                                | kg |
|       | 8708.99.30 | ---  | Other used chassis not fitted with engines, but with or without fittings  |  | 30%                                | kg |
|       | 8708.99.40 | ---  | "Cut-portions" of motor vehicles  | (AP)27% or Rs.198,000 per cut portion<br>(SF)25.2% or Rs.185,000 per cut portion | 30% or Rs. 220,000 per cut portion | kg |
|       | 8708.99.90 | ---  | Other   |  | 30%                                | kg |
|       |            |      |   |  |                                    |    |
| 87.12 | 8712.00    |      | <b>Bicycles and other cycles (including delivery tricycles), not motorised :</b>  |  |                                    |    |

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1 කොටස : (1) වැටුප - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.03.05  
PART I: SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 05.03.2019

|            |     |  |   |                            |    |  |
|------------|-----|--|---|----------------------------|----|--|
| 8712.00.10 | --- | Delivery tricycles   |   | 15%                        | u  |  |
| 8712.00.20 | --- | Used bicycle   |   | 30% or Rs. 3630/- per unit | u  |  |
| 8712.00.90 | --- | Other  |   | 30% or Rs. 2200/- per unit | u  |  |
| 87.14      |     | <b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>   |   |                            |    |  |
|            |     |  |   |                            |    |  |
| 8714.92    | --  | Wheel rims and spokes :  |   |                            |    |  |
| 8714.92.10 | --- | Wheel rims   | (AP)14.25% or Rs.157/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or Rs.55/- per kg<br>(SD)4.5% or Rs.50/- per kg | 15% or Rs.165/- per kg     | kg |  |
| 8714.92.90 | --- | Other  | (AP) Free<br>(IN)Free<br>(PK)Free<br>(SF)4%<br>(SD)1.5%<br>(SG)Free   | Free                       | kg |  |
|            |     |  |   |                            |    |  |
| 90.01      |     | <b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.</b> |   |                            |    |  |
|            |     |  |   |                            |    |  |
| 9001.50    | -   | Spectacle lenses of other materials :  |   |                            |    |  |
| 9001.50.10 | --- | Un-worked (blanks)   | (SG)Free  | Free                       | u  |  |
| 9001.50.90 | --- | Worked   |   | 30% or Rs.61 per pair      | u  |  |
|            |     |  |   |                            |    |  |
| 90.03      |     | <b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>  |   |                            |    |  |
|            |     |  |   |                            |    |  |
|            | -   | Frames and mountings :   |   |                            |    |  |
|            |     |  |   |                            |    |  |
| 9003.19    | --- | Of other materials :   |   |                            |    |  |
| 9003.19.10 | --- | Frames for spectacles, mainly of metal   |   | 15% or Rs.72 per pair      | u  |  |
| 9003.19.90 | --- | Other  |   | 30%                        | u  |  |

|            |     |  |  |                        |    |
|------------|-----|--|--|------------------------|----|
| 91.12      |     | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.  |  |                        |    |
| 9112.20    | -   | Cases  | (AP)22.5% or Rs 165/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or Rs 37/- per kg<br>(SD)5% or Rs 37/- per kg | 30% or Rs 220/- per kg | u  |
| 9112.90    | -   | Parts  | (AP)22.5% or Rs 165/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or Rs 37/- per kg<br>(SD)5% or Rs 37/- per kg | 30% or Rs 220/- per kg | kg |
| 92.09      |     | Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.  |  |                        |    |
| 9209.30    | -   | Musical instrument strings   | (IN)Free<br>(PK)Free<br>(SF)5% or Rs 187/- per kg<br>(SD)4.5% or Rs 170/- per kg                             | 5 % or Rs 187/- per kg | kg |
| 96.03      |     | Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees). |  |                        |    |
| 9603.90    | -   | Other :  |  |                        |    |
| 9603.90.10 | --- | Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"  |  | 30%                    | u  |
| 9603.90.90 | --- | Other  |  | 30% or Rs.83/- per kg  | u  |

|         |   |  |  |   |                        |   |  |
|---------|---|--|--|---|------------------------|---|--|
| 96.13   |   |  | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks. |   |                        |   |  |
| 9613.10 | - |  | Pocket lighters, gas fuelled, non-refillable   | (AP)27% or Rs.99/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or Rs.19/- per kg<br>(SD)5% or Rs.19/- per kg | 30% or Rs.110/- per kg | u |  |
| 9613.20 | - |  | Pocket lighters, gas fuelled, refillable   | (AP)27% or Rs.99/- per kg<br>(IN)Free<br>(PK)Free<br>(SF)5% or Rs.19/- per kg<br>(SD)5% or Rs.19/- per kg | 30% or Rs.110/- per kg | u |  |