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EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

REVENUE PROTECTION ORDER No. 05/2020

Revenue Protection Act, No. 19 of 1962

THE following Order made by the Minister of Finance, Economic and Policy Development 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.

S. R. Attygalle,
Secretary,

Ministry of Finance, Economic and Policy Development.

Ministry of Finance, Economic and Policy Development,
Colombo 01,
18th June, 2020.

**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, Mahinda Rajapaksa, Minister of Finance, Economic and Policy Development, the Democratic Socialist Republic of Sri Lanka, do by this Order from 19 June, 2020,



- (a) require the Director General of Customs to demand and levy on each article specified in Column 3 of the Schedule hereto, import duty at the general rate set out in the corresponding entry in Column 5 of that Schedule or where a preferential rate is leviable and payable under the Provisions of Schedule "A" of the Customs Ordinance (Chapter 235), at the preferential rate set out in the corresponding entry in Column 4 of that Schedule.
- (b) delete item No.25 of the List of Exemptions (Imports), Annex 11 under the Schedule "A" of the Customs Ordinance (Chapter 235), of the Extraordinary Gazette Notification No. 2049/58 dated December 15, 2017 and substitute by new item No.25 as appear in the Annex 1 and insert the new item of List of Exemptions (Imports) No. 39 as describe in the Annex 1.

Mahinda Rajapaksa,

Minister of Finance, Economic and Policy Development.

Ministry of Finance, Economic and Policy Development Colombo 01,
June 18th 2020.

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
21.06			Food preparations not elsewhere specified or included.			
	2106.90	-	Other :			
	2106.90.60	---	Papadam and similar products		30% or Rs.250 per Kg	kg
22.06	2206.00		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.			
	2206.00.10	---	Non alcoholic beverages		Rs. 440/= per l	l
	2206.00.90	---	Other			
	2206.00.91	----	Palmyrah Toddy		Rs. 440/= per l	l
	2206.00.99	----	Other		Rs. 440/= per l	l

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.90	-	Other :			
	2208.90.10	---	Coconut based arrack		Rs. 2750/= per l	l
	2208.90.20	---	Palmyrah based 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.			
	2402.90	-	Other			
	2402.90.10	---	Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon		250% or Rs. 1,760/= per kg gross weight	kg
	2402.90.90	---	Other		250% or Rs. 1,760/= per kg gross weight	kg
25.24			Asbestos.			
	2524.10	-	Crocidolite	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2524.90	-	Other			
	2524.90.10	---	Other amphiboles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	2524.90.20	---	Chrysotile	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2524.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.03			Halogenated derivatives of hydrocarbons.			
	2903.39	--	Other :			
		---	Saturated Fluorinated derivatives of methane :			
	2903.39.11	----	Fluoromethane (HFC-41)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.12	----	Difluoromethane (HFC-32)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.13	----	Trifluoromethane (HFC-23)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Saturated fluorinated derivatives of ethane :			
	2903.39.21	----	Fluoroethane (HFC-161)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	2903.39.22	----	1,1-Difluoroethane (HFC-152a)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.23	----	1,2-Difluoroethane (HFC-152)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.24	----	1,1,1-Trifluoroethane (HFC-143a)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.25	----	1,1,2-Trifluoroethane (HFC-143)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.26	----	1,1,1,2-Tetrafluoroethane (HFC-134a)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.27	----	1,1,2,2-Tetrafluoroethane (HFC-134)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.28	----	Pentafluoroethane (HFC-125)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.29	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Saturated fluorinated derivatives of propane :			
	2903.39.31	----	1,1,1,3,3-Pentafluoropropane (HFC-245fa)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	2903.39.32	----	1,1,2,2,3-Pentafluoropropane (HFC-245ca)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.33	----	1,1,1,3,3,3-Hexafluoropropane (HFC-236fa)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.34	----	1,1,1,2,3,3-Hexafluoropropane (HFC-236ea)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.35	----	1,1,1,2,2,3-Hexafluoropropane (HFC-236cb)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.36	----	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.39	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Saturated fluorinated derivatives of other acyclic hydrocarbons :			
	2903.39.41	----	1,1,1,3,3-Pentafluorobutane (HFC-365mfc)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.42	----	1,1,1,2,2,3,4,5,5,5-Decafluoropentane (HFC-43-10mee)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.49	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
		---	Unsaturated fluorinated derivatives of acyclic hydrocarbons :			
	2903.39.51	----	1,3,3,3-Tetrafluoropropene (HFO-1234ze), 2,3,3,3-Tetrafluoropropene (HFO-1234yf) and (Z)-1,1,1,4,4,4-Hexafluoro-2-butene (HFO-1336mzz)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.52	----	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.59	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Brominated or iodinated derivatives of acyclic hydrocarbons :			
	2903.39.61	----	Bromomethane (methyl bromide)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.69	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
29.31			Other organo-inorganic compounds .			
	2931.39	--	Other			

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	2931.39.10	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2931.39.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
29.33			Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	2933.39	--	Other :			
	2933.39.10	---	Paraquat dichloride	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39.20	---	3-Quinuclidinyl benzilate (1-azabicyclo[2.2.2]oct-3-yl hydroxy (diphenyl) acetate)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39.30	---	N-Phenethyl-4Piperidone (NPP)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39.40	---	4 – Anilino-N-Phenethylpiperidine (ANPP)	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	2933.39.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
33.03	3303.00		Perfumes and toilet waters.			
	3303.00.21	----	Baby cologne conforming to SLS 589 and containing alcohol not more than 55% by v/v	(AP) Free (IN)Free (PK)Free (SF)5% (SD)5% (SG) Free	Free	kg
38.08			Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) .			
	3808.93	--	Herbicides, anti-sprouting products and plant-growth regulators :			
	3808.93.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.93.20	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	3808.93.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	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.			

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	3824.78	--	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)			
		---	Mixtures containing pentafluoroethane (R-125), 1,1,1,2-tetrafluoroethane (R-134a) and 1,1,1-Trifluoroethane (R-143a) :			
	3824.78.11	----	R-404A (R-125 44%, R-134a 4% and R143a 52%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Mixtures containing Difluoromethane (R-32), Pentafluoroethane (R-125) and 1,1,1,2-Tetrafluoroethane (R-134a) :			
	3824.78.21	----	R-407A (R-32 20%, R-125 40% and R-134a 40%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.22	----	R-407B (R-32 10%, R-125 70% and R-134a 20%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.23	----	R-407C (R-32 23%, R-125 25% and R-134a 52%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.29	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
		---	Mixtures containing Difluoromethane (R-32) and Pentafluoroethane (R-125) :			
	3824.78.31	----	R-410A (R-32 50% and R-125 50%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.39	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Mixtures containing Pentafluoroethane (R-125) and 1,1,1-Trifluoroethane (R-143a) :			
	3824.78.41	----	R-507A (R-125 50% and R-143a 50%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.49	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
		---	Mixtures containing Trifluoromethane (R-23) and Hexafluoroethane (R-116) :			
	3824.78.51	----	R-508A (R-23 39% R-116 61%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.52	----	R-508B (R-23 46% and R-116 54%)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.78.59	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	3824.78.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
	3923.90	-	Other			
	3923.90.10	---	Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing ,with or without cap/ closure		15%	kg
	3923.90.20	---	Capsules used in the manufacture of pharmaceuticals or cosmetic products		Free	kg
	3923.90.90	---	Other		15%	kg
48.04			Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
		-	Other kraft paper and paperboard weighing 150 g/m ² or less :			
	4804.31	--	Unbleached	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	4804.39	--	Other	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
62.13			Handkerchiefs.			
	6213.20	-	Of cotton	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
73.20			Springs and leaves for springs, of iron or steel.			
	7320.10	-	Leaf-springs and leaves therefor		30% or Rs.100 per kg	kg
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures			
	7610.10	-	Doors, windows and their frames and thresholds for doors		30% or Rs.300 per kg	kg
85.01			Electric motors and generators (excluding generating sets).			

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8501.40.20	---	Motors for fans of heading 8414.51	(AP)27% or Rs. 300/= per u (IN)Free (PK)Free (SF)5% or Rs. 55/= per u (SD)5% or Rs. 55/= per u	30% or Rs. 330/= per u	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
	8507.20	-	Other lead-acid accumulators			
	8507.20.10	---	For electric vehicles	(AP)Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.20.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.30	-	Nickel-cadmium			
	8507.30.10	---	For electric vehicles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8507.30.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8507.40	-	Nickel-iron			

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8507.40.10	---	For electric vehicles	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8507.40.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	8507.50	-	Nickel-metal hydride			
	8507.50.10	---	For electric vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.50.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.60	-	Lithium-ion			
	8507.60.10	---	For electric vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.60.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.80	-	Other accumulators			
	8507.80.10	---	For electric vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8507.80.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.90	-	Parts	(AD)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

SCHEDULE (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.39	--	Other :			
	8716.39.10	---	Not more than three years old		30%	u
	8716.39.20	---	More than three years old		30%	u

Annex I

LIST OF EXEMPTIONS (IMPORTS)

25. Any machinery, equipment, accessories and materials **excluding items classified under the HS Heading 76.14 and 85.44** and utility vehicles required for the purpose of providing electricity including distribution of electricity, by the Ceylon Electricity Board and its subsidiary companies, and such items for the use of any project for the generation of power including solar and wind power, under any agreement entered into between the Government of Sri Lanka and its development partners, as recommended by the Secretary to the Ministry of Power and Energy, subject to approval of the Director General of Customs.
39. Any machinery and equipment including medical, surgical and dental instruments, apparatus, accessories and parts thereof, hospital/medical furniture and drugs, chemicals and similar items imported by the Ministry of Healthcare and Indigenous Medical Services directly or imported and donated to the Ministry of Healthcare and Indigenous Medical Services or any institution coming under the purview of the said Ministry to facilitate the medical / health services to manage COVID – 19 pandemic on the recommendation of the Secretary, Ministry of Healthcare and Indigenous Medical Services subject to approval of the Director General of Customs.