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

අංක 2219/15 - 2021 මාර්තු මස 15 වැනි සඳුදා - 2021.03.15  
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## PART I : SECTION (I) — GENERAL Government Notifications

**SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979**

### Order under Section 14

BY Virtue of the Powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Bandula Gunawardena, Minister of Trade, with the concurrence of the Minister of Finance, do by this Order amend the rate of CESS specified in the corresponding entry in Column IV in the Schedule to the *Extraordinary Gazette* No. 2202/6 dated 17.11.2020, in respect of the articles described under the H. S. Codes as specified in the Schedule hereto, with effect from March 16, 2021.

Dr. **BANDULA GUNAWARDANA**,  
Minister of Trade.

Ministry of Trade,  
Colombo 02,  
15th March, 2021.



SCHEDULE

<i>H. S. Heading I</i>	<i>H. S. Code II</i>		<i>Description III</i>	<i>Rate of Cess IV</i>
<b>69.01</b>			<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	
	6901.00.90	- - -	Other	15 %
<b>69.02</b>			<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>	
	6902.10	-	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> :	
	6902.10.90	- - -	Other	15 %
	6902.20	-	Containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	15 %
	6902.90	-	Other	15 %
<b>69.04</b>			<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>	
	6904.10.	-	Building bricks	40 %
	6904.90	-	Other	40 %
<b>69.05</b>			<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>	
	6905.10	-	Roofing tiles	40 %
	6905.90	-	Other	40 %
<b>69.06</b>	6906.00		<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	40 %
<b>69.07</b>			<b>Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>	

SCHEDULE

<i>H. S. Heading I</i>	<i>H. S. Code II</i>		<i>Description III</i>	<i>Rate of Cess IV</i>
	6907.21	--	Of a water absorption coefficient by weight not exceeding 0.5% :	
	6907.21.10	---	Wall tiles	50 % or Rs.490 Per m2
	6907.21.90	---	Other	50 % or Rs.490 Per m2
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10% :	
	6907.22.10	---	Wall tiles	50 % or Rs.490 Per m2
	6907.22.90	---	Other	50 % or Rs.490 Per m2
	6907.23	--	Of a water absorption coefficient by weight exceeding 10% :	
	6907.23.10	---	Wall tiles	50 % or Rs.490 Per m2
	6907.23.90	---	Other	50 % or Rs.490 Per m2
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40:	50 % or Rs.490 Per m2
	6907.40	-	Finishing ceramics	50 % or Rs.490 Per m2
<b>69.09</b>			<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods .</b>	
		-	Ceramic wares for laboratory, chemical of other technical uses :	
	6909.11	--	Of porcelain or china	15 %
	6909.12	--	Articles having a hardness equivalent to 9 or more on the Mohs scale	15 %
	6909.19	--	Other :	

SCHEDULE

<i>H. S. Heading I</i>	<i>H. S. Code II</i>		<i>Description III</i>	<i>Rate of Cess IV</i>
	6909.19.90	---	Other	15 %
	6909.90	-	Other	15 %
<b>69.10</b>			<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>	
	6910.10	-	Of porcelain or china :	
	6910.10.10	---	Squatting pans	Rs. 75.00 Per Kg
	6910.10.90	---	Other	Rs. 155.00 Per kg
	6910.90	-	Other :	
	6910.90.10	---	Squatting pans	Rs. 75.00 Per Kg
	6910.90.90	---	Other	Rs. 155.00 Per Kg
<b>69.11</b>			<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>	
	6911.10	-	Tableware and kitchenware	15 % or Rs.120.00 Per Kg
	6911.90	-	Other	15 % or Rs.120.00 Per Kg
<b>69.12</b>	6912.00		<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :</b>	
	6912.00.10	---	Tableware	15 % or Rs.120.00 Per Kg
	6912.00.90	---	Other	15 % or Rs.120.00 Per Kg
<b>69.13</b>			<b>Statuettes and other ornamental ceramic articles.</b>	
	6913.10	-	Of porcelain or china	Rs. 120.00 Per Kg
	6913.90	-	Other :	
	6913.90.10	---	Ornaments	Rs. 120.00 Per Kg

SCHEDULE

<i>H. S. Heading I</i>	<i>H. S. Code II</i>		<i>Description III</i>	<i>Rate of Cess IV</i>
	6913.90.90	---	Other	Rs. 120.00 Per Kg
<b>69.14</b>			<b>Other ceramic articles.</b>	
	6914.10	-	Of porcelain or china :	
	6914.10.10	---	Handicraft	15 % or Rs.120.00 Per Kg
	6914.10.90	---	Other	15 % or Rs.120.00 Per Kg
	6914.90	-	Other :	
	6914.90.10	---	Handicraft	15 % or Rs.120.00 Per Kg
	6914.90.90	---	Other	15 % or Rs.120.00 Per Kg

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