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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2282/24 - 2022 මැයි මස 31 වැනි අඟහරුවාදා - 2022.05.31
No. 2282/24 - TUESDAY, MAY 31, 2022

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

REVENUE PROTECTION ORDER No. 03/2022

Revenue Protection Act, No. 19 of 1962

THE following Order made by the Minister of Finance, Economic Stabilization and National Policies 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.

K. M. MAHINDA SIRIWARDANA,
Secretary,
Ministry of Finance, Economic
Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies,
Colombo 01,
31st May, 2022.



REVENUE PROTECTION ACT, No. 19 OF 1962

Order

BY virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, do by this Order from June 01, 2022 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;

RANIL WICKREMESINGHE,
Minister of Finance,
Economic Stabilization and
National Policies.

Ministry of Finance, Economic Stabilization and National Policies.
Colombo 01,
31st May, 2022.

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
11.07			Malt, whether or not roasted.			
	1107.10	-	Not roasted	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	15%	kg
	1107.20	-	Roasted	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	15%	kg
11.08			Starches; inulin.			
	1108.14	--	Manioc (cassava) starch	(PK) Free	15%	kg
33.03	3303.00		Perfumes and toilet waters			
	3303.00.10	---	Perfumes	(AP) 13.5% (IN) Free (PK) Free (SF) 4% (SD) 1.5% (SG) Free	15%	kg
		---	Toilet Waters:			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	3303.00.21	----	Baby colonge conforming to SLS 589 and containing alcohol not more than 55% by V/V	(AP) 13.5% (IN) Free (PK) Free (SF) 5% (SD) 5% (SG) Free	15%	kg
	3303.00.22	----	Other cologne containing alcohol not less than 50% and not more than 90% by V/V	(AP) 13.5% (IN) Free (PK) Free (SF) 5% (SD) 5% (SG) Free	15%	kg
	3303.00.29	----	Other	(AP) 13.5% (IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg
33.04			Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
	3304.10	-	Lip make-up preparations	(AP) 13.5% (AD) 7.5% (BN) 7.5% (IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg
	3304.20	-	Eye make-up preparations	(AP) 13.5% (AD) 7.5% (BN) 7.5% (IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg
			Other :			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	3304.99	--	Other	(AP) 13.5% (IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg
33.05			Preparations for use on the hair			
	3305.10	-	Shampoos	(AP) 13.5% (AD) Free (IN) Free (SD) 25%	15%	kg
	3305.90	-	Other	(AP) 13.5% (IN) Free (PK) Free (SF) 5% (SD) 4.5%	15%	kg
42.02			Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
		-	Handbags, whether or not with shoulder strap, including those without handle;			
	4202.21	--	with outer surface of leather or of composition leather.	(AP) 13.5% (IN) Free (PK) Free (SF) 7.5% (SD) 5%	15%	u

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	4202.22	--	With outer surface of sheeting of plastics or of textile materials	(AP) 13.5% (IN) Free (PK) Free (SF) 7.5% (SD) 5%	15%	u
	4202.29	--	Other	(AP) 14.25% (IN) Free (PK) Free (SF) 7.5% (SD) 5%	15%	u
		-	Articles of a kind normally carried in the pocket or in the handbag ;			
	4202.31	--	With outer surface of leather or of composition leather	(AP) 13.5% (IN) Free (PK) Free (SF) 7.5% (SD) 5%	15%	kg
	4202.32	--	With outer surface of sheeting of plastics or of textile materials	(AP) 13.5% (IN) Free (PK) Free (SF) 7.5% (SD) 5%	15%	kg
	4202.39	--	Other	(AP) 13.5% (IN) Free (PK) Free (SF) 7.5% (SD) 5%	15%	kg
61.17			Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
	6117.90	--	Parts	(IN) Free (PK) Free (SF) Free	10%	kg
62.17			Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	6217.10	-	Accessories	(IN) Free (PK) Free (SF) Free (SG) Free	10%	kg.
	6217.90	-	Parts	(IN) Free (PK) Free (SF) Free (SG) Free	10%	kg.
64.02			Other footwear with outer soles and uppers of rubber or plastics.			
		-	other footwear ;			
	6402.91	--	Covering the ankle		15%	2u
	6402.99	--	Other		15%	2u
64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	6403.40	-	Other footwear, incorporating a protective metal toe-cap		15%	2u
		-	Other footwear with outer soles of leather			
	6403.51	--	Covering the ankle		15%	2u
	6403.59	--	Other		15%	2u
		--	Other footwear			
	6403.91	-	Covering the ankle		15%	2u
	6403.99	-	Other		15%	2u
64.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		-	Footwear with outer soles of rubber or plastics ;			
	6404.11	--	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	(SF) Free (SD) Free	15%	2u
	6404.19	---	Other		15%	2u
	6404.20	-	Footwear with outer soles of leather or composition leather		15%	2u

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
64.05			Other Footwear.			
	6405.10	-	With uppers of leather or composition leather		15%	2u
	6405.20	-	With uppers of textile materials		15%	2u
	6405.90	-	Other :		15%	2u
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
	7013.10	-	Of glass-ceramics	(AP) 11.25% (IN) Free (PK) Free (SF) Free (SD) Free	15%	kg.
		-	Stemware drinking glasses other than of glass-ceramics ;			
	7013.22	--	Of lead Crystal	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25%	15%	kg.
	7013.28	--	Other	(IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg.
		-	Other drinking glasses other than of glass ceramics ;			
	7013.33	--	Of lead crystal	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25%	15%	kg.
	7013.37	--	Other	(IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg.
		-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics ;			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	7013.41	--	Of lead crystal	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25%	15%	kg.
	7013.42	--	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of) 0 °C to 300 °C	(IN) Free (PK) Free (SF) 5% (SD) 5% (AP) 11.25%	15%	kg.
	7013.49	--	Other	(IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg.
70.18			Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp working glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
	7018.10	-	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	(AP) 13.5% (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	kg.
	7018.20	-	Glass microspheres not exceeding 1mm in diameter	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	kg.
	7018.90	-	Other	(AP) 13.5% (IN) Free (PK) Free (SF) 5% (SD) 5%	15%	kg.

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
84.14			Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
		-	Fans :			
	8414.51	--	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	(AD) 9.96% (BN) 9.96% (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	8414.59	--	Other	(SF) Free (SD) Free (SG) Free	15%	u
85.08			Vaccum cleaners			
		-	With self-contained electric motor :			
	8508.11	--	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20l	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
85.09			Electro-mechanical domestic appliances, with self-contained electric motor, other than vaccum cleaners of heading 85.08.			
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25%	15%	u
85.10			Shavers, hair clippers and hair removing appliances, with self contained electric motor.			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8510.10		Shavers	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25% (SG) Free	15%	u
	8510.20		Hair Clippers	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	8510.30	-	Hair -removing appliances	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
85.13			Portable electric lamps designed to function by their own source of energy (for example. dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12			
	8513.10		Lamps :			
	8513.10.90	---	Other	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
85.16			Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair -dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8516.40		Electric smoothing irons :	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	8516.50		Microwave ovens	(AP) 14.25% (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	8516.60		Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :			
	8516.60.10	---	Rice cookers	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
		-	Other electro-thermic appliances :			
	8516.72	--	Toasters	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	8516.79	-	Other :			
	8516.79.20	---	Electric Kettles	(SF) Free (SD) Free (SG) Free	15%	u
	8516.80	---	Electric heating resistors	(AP) 13.5% (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
85.17			Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27, or 85.28.			
	8517.18	--	Other :	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
85.25			Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.			
	8525.80	-	Television cameras, digital cameras and video camera recorders :			
	8525.80.90	---	Digital cameras and video camera recorders	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
85.27			Reception apparatus for radio-broadcasting whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
		-	Other :			
	8527.91	--	combined with sound recording or reproducing apparatus	(SF) Free (SD) Free (SG) Free	15%	u

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
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.			
	8528.72	--	Other, colour :			
		---	Other :			
	8528.72.91	----	Having a screen of not exceeding 32 inches	(AP) 14.25% (PK) Free (SG) Free	15%	u
85.39			Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.			
		-	Discharge lamps, other than ultra-violet lamps:			
	8539.31	--	Fluorescent, hot cathode:			
	8539.31.10	---	Energy efficient AC compact fluorescent lamps	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	8539.50	-	Light-emitting diode (LED) lamps	(AP)13.5% (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	kg
90.04			Spectacles, goggles and the like, corrective, protective or other.			
	9004.10	-	Sunglasses	(SF) Free (SD) Free (SG) Free	15%	u

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
91.01			Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		-	Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9101.21	--	With automatic winding	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25% (SG) Free	15%	u
	9101.29	--	Other	(IN) Free (PK) Free (SF) Free (SD) Free (AP) 11.25% (SG) Free	15%	u
91.02			Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01			
		-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
	9102.11	--	With mechanical display only	(AP)13.5% (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	9102.12	--	With opto-electronic display only	(IN) Free (PK) Free (SF) Free (SD) Free (AP)11.25% (SG) Free	15%	u
	9102.19	--	Other	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
		-	Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9102.21	--	With automatic winding	(IN) Free (PK) Free (SF) Free (SD) Free (AP)11.25% (SG) Free	15%	u
	9102.29	--	Other	(IN) Free (PK) Free (SF) Free (SD) Free (AP)11.25% (SG) Free	15%	u
		-	Other :			
	9102.91	--	Electrically operated	(IN) Free (PK) Free (SF) Free (SD) Free (AP)11.25% (SG) Free	15%	u
	9102.99	--	Other	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
91.05			Other clocks.			
	9105.21	--	Electrically operated	(AP)13.5% (IN) Free (PK) Free (SF) Free (SD) Free	15%	u
	9105.29	--	Other	(IN) Free (PK) Free (SF) Free (SD) Free	15%	u
92.02			Other string musical instruments (for example, guitars, violins, harps)			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	9202.10	-	Played with a bow	(IN) Free (PK) Free (SF) 5% (SD) 4.5% (SG) Free	15%	u
	9202.90	-	Other	(IN) Free (PK) Free (SF) 5% (SD) 4.5% (SG) Free	15%	u
92.07			Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)			
	9207.10	-	Key board instruments, other than accordions	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	u
	9207.90	-	Other	(IN) Free (PK) Free (SF) 5% (SD) 4.5%	15%	u
94.05			Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
	9405.30	-	Lighting sets of a kind used for Christmas trees	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	15%	kg.

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
96.15			Combs, hair-slides and the like; hair pins, curling pins, curiling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		-	Combs, hair-slides and the like :			
	9615.11	--	Of hard rubber or plastics	(IN) Free (SF) Free (SD) Free (SG) Free	15%	kg.
	9615.19	--	Other	(IN) Free (SF) Free (SD) Free (SG) Free	15%	kg.
	9615.90	-	Other	(SF) Free (SD) Free (SG) Free	15%	kg.
96.19	9619.00		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.			
	9619.00.10	---	Sanitary towels (pads) and tampons		Free	kg
	9619.00.20	---	Napkins (diapers) and napkin liners for babies		15%	kg.
	9619.00.30	---	Napkins (diapers) and napkin liners for adults		15%	kg.
	9619.00.90	---	Other		15%	kg.

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