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

අංක 2343/63 - 2023 අගෝස්තු මස 05 වැනි සෙනසුරාදා - 2023.08.05  
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## PART I : SECTION (I) — GENERAL

### Government Notifications

L.D.B. 10/1959(iii)

**TEA (TAX AND CONTROL OF EXPORT) ACT, No. 16 OF 1959**

REGULATIONS made by the Sri Lanka Tea Board under section 15 of the Tea (Tax and Control of Export) Act, No. 16 of 1959 read with section 7(1) and 8(2) of this Act.

**NIRAJ DE MEL,**  
Chairman,  
Sri Lanka Tea Board.

Colombo.

### Regulations

1. These Regulations may be cited as Tea (Tax and Control of Export) Regulations 2023.

2. A Permit Fee of Three Rupees (Rs. 3/-) on every Kilogram of made tea shall be paid by every registered exporter of tea, at the time of which the Customs Goods Declaration is approved by the Tea Commissioner:



Provided that, an exporter of tea who has paid the permit fee imposed by these regulations is subsequently unable to execute any export order of made tea, may claim a refund of such sum of money from the Tea Commissioner upon the production of the following documents:-

- (a) evidence supporting the fact that no export order has been made relating to the relevant Customs Goods Declaration;
- (b) reasons for the non-execution of the order;
- (c) the original receipt relating to the payment of such amount;
- (d) a written guarantee in respect of the fact that –
  - (i) the consignment under consideration has not been exported in any other manner; and
  - (ii) no tea described in the Blend Sheet quoted in the Customs Goods Declaration has been procured by him.

3. All fees charged in terms of the provisions of regulation 2 shall be credited to the Capital Fund established under section 14 of the Sri Lanka Tea Board Law No. 14 of 1975.

4. In these regulations-

“made tea” means tea manufactured from the leaves, leaf buds and immature stalk of the tea plant, but does not include refuse tea.

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