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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

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No. 1821/18 - MONDAY, JULY 29, 2013

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

Revenue Protection Order, No. 2/2013

REVENUE PROTECTION ACT, No. 19 OF 1962

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

Ministry of Finance and Planning,
Colombo 01,
29th July, 2013.

P. B. JAYASUNDERA,
Secretary,
Ministry of Finance and Planning.

THE 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, read with Article 44(2) of the Constitution of the Democratic Socialist Republic of Sri Lanka, I, Mahinda Rajapaksa, President of the Democratic Socialist Republic of Sri Lanka, do by this Order from 31st July 2013, 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.

MAHINDA RAJAPAKSA,
President,
(Minister of Finance and Planning.)

Ministry of Finance and Planning,
Colombo 01,
29th July, 2013.



SCHEDULE

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
04.03			Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa			
	0403.10	-	Yogurt		30% or Rs. 200/- per kg.	kg.
	0403.90	-	Other		30% or Rs. 200/- per kg.	kg.
04.04			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 or not elsewhere specified or included.			
	0404.10	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	(PK) Free	15%	kg.
	0404.90	-	Other		30% or Rs. 200/- per kg.	kg.
04.05			Butter and other fats and oils derived from milk ; dairy spreads			
	0405.10	-	Butter	(PK) Free	30% or Rs. 200/- per kg.	kg.
	0405.20	-	Dairy spreads	(PK) Free	30% or Rs. 200/- per kg.	kg.
	0405.90	-	Other		30% or Rs. 200/- per kg.	kg.
04.06			Cheese and curd			
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese and curd	(PK) Free	30% or Rs. 200/- per kg.	kg
	0406.20	-	Grated or powdered cheese, of all kinds	(PK) Free (SF) 10.83% (SD) 4.5%	15%	kg

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	0406.30	-	Processed cheese, not grated or powdered	(PK) Free (SF) 17.5% or Rs. 117/- per kg (SD) 5% or Rs. 34/- per kg.	30% or Rs. 200/- per kg.	kg.
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	(PK) Free (SF) 17.5% or Rs. 117/- per kg (SD) 5% or Rs. 34/- per kg.	30% or Rs. 200/- per kg	kg.
	0406.90	-	Other cheese	(PK) Free	30% or Rs. 200/-per kg.	kg.
22.03	2203.00		Beer made from malt.		Rs. 200/-per l	1
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.			
	2208.20	-	Spirits obtained by distilling grape wine or grape marc		Rs. 1,500/- per l	1
	2208.30	-	Whiskies		Rs. 1,500/- per l	1
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :			
	2208.40.10	---	Rum	(GT) Rs. 1,463/- per l	Rs. 1,500/- per l	1
	2208.40.90	---	Other		Rs. 1,500/- per l	1
	2208.50	-	Gin and Geneva		Rs. 1,500/- per l	1
	2208.60	-	Vodka		Rs. 1,500/- per l	1
	2208.70	-	Liqueurs and cordials		Rs. 1,500/- per l	1
	2208.90	-	Other :			
	2208.90.10	---	Coconut base arrack		Rs. 1,500/- per l	1
	2208.90.90	---	Other		Rs. 1,500/- per l	1
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of substitutes.			

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2013.07.29
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 29.07.2013

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco		Rs. 1,600/- per kg. net weight	kg.
	2402.20	-	Cigarettes containing tobacco:			
	2402.20.10	---	Beedies		75% or Rs. 1,840/- per kg. gross weight	kg.
	2402.20.20	---	Cigarettes, each not exceeding 60 mm in length		125%	kg.
	2402.20.30	---	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length		125%	kg.
	2402.20.40	---	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length		125%	kg.
	2402.20.50	---	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length		125%	kg.
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length		125%	kg.
	2402.90	-	Other		250% or Rs. 1,600/- 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. 1,600/- per kg gross weight	kg.
	2403.19	--	Other			
	2403.19.10	---	Pipe tobacco		250% or Rs. 1,600/- per kg gross weight	kg.
	2403.19.20	---	Beedi tobacco		85%	kg.
	2403.19.90	---	Other		250% or Rs. 1,600/- per kg gross weight	kg.
		-	Other :			
	2403.91	--	"Homogenized" or "reconstituted" tobacco :			

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	2403.91.10	---	Pipe tobacco		250% or Rs. 1,600 per kg. gross weight	kg.
	2403.91.90	---	Other		250% or Rs. 1,600 per kg. gross weight	kg.
	2403.99	--	Other:			
	2403.99.10	---	Pipe tobacco		250% or Rs. 1,600 per kg. gross weight	kg.
	2403.99.90	---	Other		250% or Rs. 1,600 per kg. gross weight	kg.
40.11			New pneumatic tyres, of rubber.			
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)		30% or Rs. 150 per kg.	U
	4011.20	-	Of a king used on buses or lorries			
	4011.20.10	---	Having a rim size 20 inches and above		15% or Rs. 70 per kg.	U
	4011.20.90	---	Other		15% or Rs. 80 per kg.	U
	4011.30	-	Of a king used on aircraft	(SF) 10.83% (SD) 4.5%	15%	U
	4011.40	-	Of a king used on motorcycles		30%	U
	4011.50	-	Of a king used on bicycles,		30%	U
		-	Other, having a 'herring-bone' or similar tread:			
	4011.61	--	Of a king used on agricultural or forestry vehicles and machines		30%	U
	4011.62	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm		30%	U
	4011.63	--	Of a king used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm.		30%	U

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	4011.69	--	Other		30%	U
		-	Other :			
	4011.92	--	Of a kind used on agricultural or forestry vehicles and machines		30%	U
	4011.93	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm		30%	U
	4011.94	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm		30%	U
	4011.99	--	Other			
	4011.99.10	---	Of a kind used on auto trishaws		30%	U
	4011.99.90	---	Other		30% or Rs. 150 per kg.	U
87.04			Motor vehicles for the transport of goods.			
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	--	g.v.w. not exceeding 5 tonnes :			
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 1500kg. or more			
	8704.21.51	---	Not more than four years old		15%	u
	8704.21.52	---	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1500kg.			
	8704.21.61	---	Cargo carrying capacity of less than 800 kg, Not more than four years old		15%	u
	8704.21.62	---	Cargo carrying capacity of less than 800 kg. more than four years old		15%	u
	8704.21.63	---	Cargo carrying capacity of 800 kg. or more, Not more than four years old		30%	u

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	8704.21.64		Cargo carrying capacity of 800 kg. or more, More than four years old		30%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.21.71	---	Not more than four yeras old		30%	u
	8704.21.72	---	More than four years old		30%	u
		---	Other :			
	8704.21.91	---	Vehicles with separate bodies for cabin and cargo area, not more than four years old		30%	u
	8704.21.92	---	Vehicles with separate bodies for cabin and cargo area, more than four years old		30%	u
	8704.21.93	---	Other, not more than four years old		30%	u
	8704.21.99	---	Other, more than four years old		30%	u
		-	Other, with spark-ignition internal combustion piston engine :			
	8704.31	--	g.v.w. not exceeding 5 tonnes :			
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be convered for other uses and cargo carrying capacity of 1500kg or more:			
	8704.31.41	---	Not more than four yeras old		15%	u
	8704.31.42	---	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of less than 1500kg.:			
	8704.31.51	---	Cargo carrying capacity of less than 800kg, Not more than four years old		15%	u
	8704.31.52	---	Cargo carrying capacity of less than 800 kg, more than four years old		15%	u

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	8704.31.53	---	Cargo carrying capacity of 800kg or more, Not more than four years old		30%	U
	8704.31.54	---	Cargo carrying capacity of 800kg or more, More than four years old		30%	U
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800kg or more but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab			
	8704.31.61	---	Not more than four years old		30%	U
	8704.31.62	---	More than four years old		30%	U
		---	Other :			
	8704.31.91	---	Vehicles with separate bodies for cabin and cargo area, not more than four years old		30%	U
	8704.31.92	---	Vehicles with separate bodies for cabin and cargo area, more than four years old		30%	U
	8704.31.93	---	Other, not more than four years old		30%	U
	8704.31.99	---	Other, more than four years old		30%	U
87.08			Parts and accessories of the motor vehicles of headings 87.01. to 87.05			
	8708.10	-	Bumpers and parts thereof	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg.
		-	Other parts and accessories of bodies (including cabs) :			
	8708.21	--	Safety seat belts	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg.
	8708.29	--	Other :			
	8708.29.10	---	"Cut-portions" of bodies and cabs	(SF) 17.5% or Rs. 58,334 per cut	30% or Rs. 100,000 per cut	kg.

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
				portion (SD) 5% or Rs. 16,667 per cut portion	portion	
	8708.29.90	---	Other	(IN) Free (SF) 17.5% (SD) 5%	30%	kg
	8708.30	-	Brakes and servo-brakes ; parts thereof	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg
	8708.40	-	Gear boxes and parts thereof	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles ; parts thereof	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg
	8708.70	-	Road wheels and parts and accessories thereof :			
	8708.70.10	---	Rims fitted with tyres, showing signs of wear	(SF) 17.5% (SD) 5%	30%	kg
	8708.70.20	---	Other, rims fitted with tyres	(SF) 17.5% (SD) 5%	30%	kg
	8708.70.90	---	Other	(SF) 17.5% (SD) 5%	30%	kg
	8708.80	-	Suspension systems and parts thereof (including shock-absorbers)	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg
		-	Other parts and accessories :			
	8708.91	--	Radiators and parts thereof	(SF) 17.5% (SD) 5%	30%	kg
	8708.92	--	Silencers (mufflers) and exhaust pipes ; parts thereof	(SF) 17.5% (SD) 5%	30%	kg
	8708.93	--	Clutches and parts thereof	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg

Schedule (Contd.)

H. S. Heading (1)	H. S. Code (2)		Description (3)	Customs of Duty		Unit of Quantity (6)
				Preferential (4)	General (5)	
	8708.94	--	Steering wheels, steering columns and steering boxes ; parts thereof	(IN) Free (PK) Free (SF) 17.5% (SD) 5%	30%	kg.
	8708.95	--	Safety airbags with inflator system ; parts thereof		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		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. 90,000 per cut portion (SF) 25.2% or Rs. 84,000 per cut portion	30% or Rs. 100,000 per cut portion	kg.
	8708.99.90	---	Other		30%	kg.