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EXTRAORDINARY

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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**REVENUE PROTECTION ORDER No. 02/2022**

**Revenue Protection Act, No. 19 of 1962**

THE following Order made by the Minister of Finance 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.

Ministry of Finance,  
Colombo 01,  
09th March, 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, Basil Rajapaksa, Minister of Finance of the Democratic Socialist Republic of Sri Lanka, do by this Order from March, 10, 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.

**BASIL RAJAPAKSA,**  
Minister of Finance.

Ministry of Finance,  
Colombo 01,  
09th March, 2022.

## SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
<b>04.06</b>			<b>Cheese and curd</b>			
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	(PK) Free	15% or Rs. 250/- per kg	kg
	0406.20	-	Grated or powdered cheese, of all kinds	(PK) Free (SF) 5% (SD) 4.5%	15%	kg
	0406.30	-	Processed cheese, not grated or powdered	(PK) Free (SF) 5% or Rs. 44/- per kg (SD) 5% or Rs. 44/- per kg	15% or Rs. 250/- per kg	kg
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	(PK) Free (SF) 5% or Rs. 44/- per kg (SD) 5% or Rs. 44/- per kg	15% or Rs. 250/- per kg	kg
	0406.90	-	Other cheese	(PK) Free	15% or Rs. 250/- per kg	kg
<b>08.05</b>			<b>Citrus fruit, fresh or dried</b>			
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	0805.21	--	Mandarins (including tangerines and satsumas) :			
	0805.21.10	---	Fresh	(PK) Free  (SA) 17% or Rs. 142 per kg  (SF) 5% or Rs. 42 per kg  (SD) 5% or Rs. 42 per Kg	15% or Rs. 125/- per kg	kg
<b>11.04</b>			<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>			
		-	Rolled or flaked grains :			
	1104.12	--	Of oats	(PK) Free	15% or Rs. 50/- per kg	kg
	1104.19	--	of other cereals	(PK) Free	15% or Rs. 25/- per kg	kg
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
	1104.22	--	Of oats	(PK) Free	15% or Rs. 45/- per kg	kg
	1104.23	--	Of maize (corn)	(PK) Free	15% or Rs. 270/- per kg	kg
	1104.29	--	of other cereals	(PK) Free	15% or Rs. 40/- per kg	kg
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	(PK) Free	15% or Rs. 25/- per kg	kg
<b>11.05</b>			<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>			
	1105.10	-	Flour, meal and powder	(PK) Free	15% or Rs. 10/- per kg	kg

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	1105.20	-	Flakes, granules and pellets	(PK) Free	15% or Rs. 60/- per kg	kg.
<b>18.06</b>			<b>Chocolate and other food preparations containing cocoa.</b>			
	1806.20	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		15% or Rs. 195/- per kg	kg
		-	Other, in blocks, slabs or bars :			
	1806.31	--	Filled		15% or Rs. 80/- per kg	kg
	1806.32	--	Not filled		15% or Rs. 80/- per kg	kg
	1806.90	-	Other		15% or Rs. 80/- per kg	kg
<b>19.02</b>			<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared</b>			
		-	Uncooked pasta, not stuffed or otherwise prepared :			
	1902.11	--	Containing eggs		15% or Rs. 60/- per kg	kg
	1902.19	--	Other	(SF) 5% (SD) 5%	15% or Rs. 60/- per kg	kg
	1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared		15% or Rs. 60/- per kg	kg
	1902.30	-	Other pasta		15% or Rs. 60/- per kg	kg
	1902.40	-	Couscous	(PK) Free	15% or Rs. 60/- per kg	kg

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
<b>19.04</b>			<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>			
	1904.10	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	(PK) Free	15% or Rs. 85/ per kg	kg
	1904.20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	(PK) Free	15% or Rs. 150/ per kg	kg

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