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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**NOTIFICATION UNDER THE CUSTOMS ORDINANCE**

**(Revenue Protection Order No. 01/2022)**

IT is hereby notified that following resolution under Section 10 of the Customs Ordinance (Chapter 235) was passed by Parliament at its Public Session on April 20, 2022.

**K. M. MAHINDA SIRIWARDANA,**  
Secretary,  
Ministry of Finance.

Ministry of Finance,  
Colombo 01,  
06th May, 2022.

**RESOLUTION**

This Parliament resolves, under Section 10 of the Customs Ordinance (Chapter 235) that, with effect from the date on which this resolution is notified in the *Gazette* import duties under the Customs Ordinance (Chapter 235), shall be levied and paid on the articles specified in Column 3 of the Schedule hereto at the general rates set out in the corresponding entries in Column 5 of that Schedule, or where preferential rates are leviable and payable under the provisions of Schedule "A" to the Customs Ordinance (Chapter 235) at the preferential rates set out in the corresponding entries in Column 4 of that Schedule and insert the new item No. 40 of List of Exemptions (Imports), Annex II under the Schedule "A" of the Customs Ordinance (Chapter 235) of the *Extraordinary Gazette* Notification No. 2220/42 dated March 24, 2021 as describe in the Annex I.



## SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
<b>03.04</b>			<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen</b>			
		-	Frozen fillets of other fish :			
	0304.87	--	Tunas (of the enus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsu-wones) Pelamis</i> )			
	0304.87.10	---	Big eye tuna ( <i>Thunnus obesus</i> )	(SF) 5% (SD) 4.5%	15%	kg.
	0304.87.90	---	Other	(SF) 5% (SD) 4.5%	15%	kg.
<b>03.06</b>			<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine ; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process ; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine ; flours, meals and pellets of crustaceans, fit for human consumption.</b>			
	0306.36	--	Other shrimps and prawns			
	0306.36.10	---	Shrimp and Prawns Brood Stock ( <i>Penaeus monodon</i> and <i>Litopenaeus vannamei</i> ) approved by Department of Fisheries	(PK) Free (SF) 5% (SD) 4.5%	15%	kg.
	0306.36.90	---	Other	(PK) Free (SF) 5% (SD) 4.5%	15%	kg.
<b>03.07</b>			<b>Moulluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine ; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process ; flours, meals and pellets of molluscs, fit for human consumption</b>			

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	0307.99	--	Other :			
	0307.99.10	---	Dired murex meat/ramosus meat	(PK) Free (SD) 4.5%	15%	kg.
	0307.99.90	---	Other	(PK) Free (SD) 4.5%	15%	kg.
<b>03.08</b>			<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine ; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process ; flours, meals and pellets of aquatic invertebrates other then crustaceans and moluscs, fit for human consumption</b>			
	0308.90	-	Other			
	0308.90.10	---	Live rock marine organisms produced on artificial substrates	(PK) Free	15%	kg.
	0308.90.90	---	Other	(PK) Free	15%	kg.
<b>05.11</b>			<b>Animal products not elsewhere specified or included ; dead animals of Chapter 1 or 3, unfit for human consumption</b>			
	0511.99	---	Other :			
	0511.99.70	---	Operculum of chicoreas ramosus ( <i>Nakla or operculum of murex</i> )	(IN) Free (PK) Free (SF) 5% (SD) 4.5% (AP) 7.5%	10%	kg.
<b>06.02</b>			<b>Other live plants (including their roots), cuttings and slips ; mushroom spawn.</b>			
	0602.20	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts			

## SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	0602.20.10	---	In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards	(SG) Free	Free	u
	0602.20.90	---	Other :	(SG) Free	Free	u
	0602.30	-	Rhododenodrons and azaleas, grafted or not			
	0602.30.10	---	<i>In vitro</i> ropagated plants with or without media like <i>agar</i> , or the stages 2 or 3 according to the tissue culture industry standards	(PK) Free (SF) Free (SD) Free (SG) Free	Free	u
	0602.30.90	---	Other	(PK) Free (SF) Free (SD) Free (SG) Free	Free	u
	0602.40	-	Roses, grafted or not			
	0602.40.10	---	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , or the stages 2 or 3 according to the tissue culture industry standards	(PK) Free (SF) Free (SD) Free (SG) Free	Free	u
	0602.40.90	---	Other	(PK) Free (SF) Free (SD) Free (SG) Free	Free	u
	0602.90	-	Other :			
		---	Tea			
	0602.90.11	----	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , or the stages 2 or 3 according to the tissue culture industry standards	(PK) Free (SG) Free	Free	kg.
	0602.90.19	----	Other	(PK) Free (SG) Free	Free	kg.
		---	Aqiatic plants			
	0602.90.21	----	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , or the stages 2 or 3 according to the tissue culture industry standards	(PK) Free (SG) Free	Free	kg.
	0602.90.29	----	Other	(PK) Free (SG) Free	Free	kg.
		---	Other			
	0602.90.91	----	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , or the stages 2 or 3 according to the tissue culture industry standards	(PK) Free (SG) Free	Free	kg.

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	0602.90.99	----	Other	(PK) Free (SG) Free	Free	kg.
<b>10.06</b>			<b>Rice.</b>			
	1006.10	-	Rice in the husk (paddy or rought)		15% or Rs. 28/per kg	kg.
	1006.20	-	Husked (brown) rice		15% or Rs. 28/per kg	kg.
	1006.30	-	Semi-milled or wholly mulled rice, whether or not polished or glazed :			
		---	Raw Rice :			
	1006.30.11	----	Basmati rice (As defined by Department of Agriculture)		15% or Rs. 28/per kg	kg.
	1006.30.19	----	Other		15% or Rs. 28/per kg	kg.
		---	Parboiled Rice :			
	1006.30.21	----	Basmati rice (As defined by Department of Agriculture)		15% or Rs. 28/per kg	kg.
	1006.30.29	----	Other		15% or Rs. 28/per kg	kg.
	1006.40	-	Broken Rice		15% or Rs. 28/per kg	kg.
<b>12.12</b>			<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or driced, whether or not ground ; fruit stones and kernels and other vegetable products (including unroasted chicory roots or the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>			
		-	Seaweeds and other algae :			
	1212.21	--	Fit for human consumption	(PK) Free (SD) 4.5%	15%	kg.
	1212.29	--	Other :	(PK) Free	15%	kg.
<b>17.01</b>			<b>Cane or beet sugar and chemically pure sucrose, in solid from.</b>			

## SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
		-	Raw sugar not containing added flavouring or colouring matter :			
	17.01.12	--	Beet Sugar			
	1701.12.10	---	Having polarimeter reading of more than or euqal to 99 <sup>0</sup> and less than 99.5 <sup>0</sup> (200<ICUMSA vlaue<=1500)		Rs. 30 per kg	kg.
	1701.12.90	---	Other, having polarimeter reading less than 99 <sup>0</sup> (ICUMSA vlaue>1500)		Rs. 30 per kg	kg.
	1701.13	--	Cane sugar specified in Subheading Note 2 to this Chapter		Rs. 30 per kg	kg.
	1701.14	--	Other cane sugar			
	1701.14.10	---	Having polarimeter reading of more than or equal to 99 <sup>0</sup> and less than 99.5 <sup>0</sup> (200<ICUMSA value<=1500)		Rs. 30 per kg	kg.
	1701.14.90	---	Other, having polarimeter reading less than 99 <sup>0</sup> (ICUMSA value>1500)		Rs. 30 per kg	kg.
		-	Other :			
	1701.91	--	Containing added flavouring or colouring matter :			
	1701.91.10	---	Having polarimeter reading more than or equal to 99.7 <sup>0</sup> (ICUMSA value<=60)		Rs. 30 per kg	kg.
	1701.91.20	---	Having polarimeter reading of more than or euqal to 99.5 <sup>0</sup> and less than 99.7 <sup>0</sup> (60<ICUMSA vlaue<=200)		Rs. 30 per kg	kg.
	1702.91.30	---	Having polarimeter reading of more than or euqal to 99 <sup>0</sup> and less than 99.5 <sup>0</sup> (200<ICUMSA value<=1500)		Rs. 30 per kg	kg.
	1701.91.90	---	Having polarimeter reading 99 <sup>0</sup> (ICUMSA Value >1500)		Rs. 30 per kg	kg.
	1701.99	--	Other :			
	1701.99.10	---	Cane sugar having polarimeter reading of more than or equal to 99.7 <sup>0</sup> (ICUMSA value<=60)		Rs. 30 per kg	kg.
	1701.99.20	---	Cane sugar having polarimeter reading of more than or equal to 99.5 <sup>0</sup> and less than 99.7 <sup>0</sup> (60<ICUMSA value<=200)	(PK) Free	Rs. 30 per kg	kg.
	1701.99.30	---	Beet sugar having polarimeter reading of more than or equal to 99.7 <sup>0</sup> (ICUMSA value<=60)		Rs. 30 per kg	kg.

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	1701.99.40	---	Beet sugar having polarimeter reading of more than or equal to 99.5 <sup>0</sup> and less than 99.7 <sup>0</sup> (60<ICUMSA value<=200)	(PK) Free	Rs. 30 per kg	kg.
	1701.99.90	---	Other	(PK) Free	Rs. 30 per kg	kg.
<b>39.17</b>			<b>Tubes, pipes and hoses and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
		-	Other tubes, pipes and hoses :			
	3917.31	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa			
	3917.31.10	---	Intended for transfer of liquefied petroleum gas	(AP) Free (IN) Free (PK) Free (SF) 4% (SD) 1.5%	Free	kg.
	3917.31.90	---	Other	(AP) Free (IN) Free (PK) Free (SF) 4% (SD) 1.5%	Free	kg.
	3917.39	--	Other			
	3917.39.10	---	Intended for transfer of liquefied petroleum gas	(AP) 9% (IN) Free (PK) Free (SF) 5% (SD) 4.5%	10%	kg.
	3917.39.90	---	Other	(AP) 9% (IN) Free (PK) Free (SF) 5% (SD) 4.5%	10%	kg.
<b>40.09</b>			<b>Tubes, pipes and hoses of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>			
		-	Reinforced or otherwise combined only with metal :			
	4009.21	--	Without fittings ;			
	4009.21.10	---	Intended for transfer of liquefied petroleum gas	(PK) Free	15%	kg.

## SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	4009.21.90	---	Other	(PK) Free	15%	kg.
	4009.22	--	With fittings :			
	4009.22.10	---	Intended for transfer of liqueied petroleum gas	(PK) Free	15%	kg.
	4009.22.90	---	Other	(PK) Free	15%	kg.
		-	Reinforced or otherwise combined only with textile Materials			
	4009.31	--	With fittings :			
	4009.31.10	---	Intended for transfer of liquified petroleum gas	(PK) Free	15%	kg.
	4009.31.90	---	Other	(PK) Free	15%	kg.
	4009.32	--	With fittings :			
	4009.32.10	--	Intended for transfer of liquified petroleum gas	(PK) Free	15%	kg.
	4009.32.90	---	Other	(PK) Free	15%	kg.
		-	Reinforced or otherwise combined only with metal :			
	4009.41	--	Without fittings :			
	4009.41.10	---	Intended for transfer of liqueied petroleum gas	(PK) Free	15%	kg.
	4009.41.90	---	Other	(PK) Free	15%	kg.
	4009.42	--	With fittings :			
	4009.42.10	---	Intended for transfer of liquified petroleum gas	(PK) Free	15%	kg.
	4009.42.90	---	Other	(PK) Free	15%	kg.
<b>83.07</b>			<b>Flexible tubing of base metal, with or without fittings.</b>			
	8307.10	-	Of iron or steel			
	8307.10.10	---	Intended for transfer of liquefied petroleum gas	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	Free	kg.
	8307.10.90	---	Other	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	Free	kg.
	8307.90	-	Of other base metal			
	8307.90.10	---	Intended for transfer of liquefied petroleum gas	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	Free	kg.



HS Hdg. (1)	HS Code (2)		Description (3)	Cstoms Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8307.90.90	---	Other	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	Free	kg.
<b>84.81</b>			<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>			
	8481.10	-	Pressure-reducing valves :			
	8481.10.10	---	Valve fittings for use with liquefied petroleum gas cyliners	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	Free	kg.
	8481.10.20	---	Pressure regulators and automatic changeover device for liquefied petroleum gas	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	Free	kg.
	8481.10.90	---	Other	(IN) Free (PK) Free (SF) Free (SD) Free (SG) Free	Free	kg.

# ANNEX I

## List of Exemptions (Imports)

- High Density Polyethylene (HDE) sheets of a thickness exceeding 0.5mm and th ewidth not less than 4.0m.m., in role form, the aquaculture ponds lining ; Geo-Membrane and Nano Bubble Aeration System for the purpose of development prawn/shrimp cultivation and Vessel Monitoring System for the purpose of regulating the fishing vessels on the recommendation of the Secretary, Ministry/State Ministry in charge of subject of fisheries subject to approval of the Director General of Customs.

EOG 05-0092