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EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATIONS

Customs Ordinance (Chapter 235)

REGULATION UNDER SECTION 101

Determination of Customs Value (Price) for Motor Vehicles

IN pursuance of the powers vested in me by Section 101 (1) (h) of the Customs Ordinance (Chapter 235), I, Anura Kumara Disسانayake, Minister of Finance, Planning and Economic Development, do hereby further amend the Regulation promulgated and published in the *Gazette Notification* No. 1971/10 dated June 14, 2016 to prescribe a basis for calculation of the Customs Value of Motor Vehicles classified under HS Headings of 87.02, 87.03, 87.04, 87.05 and 87.11 by insertion of the below-mentioned clause (1) (c). This Regulation shall be effective from May 16, 2025.

- (1) (c) For the purpose of calculation of applicable duties only at the time of importation in respect of the Customs Value of a finished motor vehicle classified under HS Headings of 87.02, 87.03, 87.04, 87.05 and 87.11, which has been manufactured/ assembled with the use of new motor vehicle components under a Manufacture in Bond facility provided under Section 69 of the Customs Ordinance, the domestic value addition relating to manufacturing/ assembling of the said motor vehicle recommended by the Minister in charge of the Subject of Industries as a percentage value should be excluded.

ANURA KUMARA DISSANAYAKE,
Minister of Finance, Planning and
Economic Development.

Ministry of Finance, Planning and Economic Development,
Colombo 01,
May 15, 2025.

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