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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 2312/76 - 2023 ජනවාරි මස 01 වැනි දින - 2023.01.01
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PART I : SECTION (I) — GENERAL

Government Notifications

SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979

Order under Section 14

BY virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Ranil Wickremasighe, Minister of Investment Promotion with the concurrence of the Minister of Finance, Economic Stabilization and National Policies do by this Order declare that with effect from January 01, 2023, the CESS levy shall be charged, levied and paid on all goods enumerated in Column III of the Schedule hereto at the rates specified in the corresponding entry in Column IV in the same Schedule hereto, on the aggregate of a sum equivalent to their value for Customs Import Duty purposes at the time of importation, provided however that ;

Wherever more than one rate is specified in Column IV of the Schedule hereto, the rate that accrues the highest amount of CESS levy shall apply unless specified otherwise.

The CESS levy hereby imposed shall not apply to importation of goods for the purposes as specified in the Schedule in Annexure - A, which is an integral part of this Order.

The Order made under Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the Gazette Extraordinary No. 2202/6 of 17.11.2020 and any other Orders, issued under the said Section in respect of importation of goods related to, are hereby rescinded.

RANIL WICKREMESINGHE,
Minister of Investment Promotion.

Ministry of Investment Promotion,
31st December, 2022.



Schedule

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
02.04			Meat of sheep or goats, fresh, chilled or frozen.	
	0204.50	-	Meat of goats	15 %
02.07			Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
		-	Of turkeys :	
	0207.24	--	Not cut in pieces, fresh or chilled	15 %
	0207.25	--	Not cut in pieces, frozen	15 %
	0207.26	--	Cuts and offal, fresh or chilled	15 %
	0207.27	--	Cuts and offal, frozen	15 %
		-	Of ducks:	
	0207.41	--	Not cut in pieces, fresh or chilled	15 %
	0207.42	--	Not cut in pieces, frozen	15 %
	0207.43	--	Fatty livers, fresh or chilled	15 %
	0207.44	--	Other, fresh or chilled	15 %
	0207.45	--	Other, frozen	15 %
		-	Of geese:	
	0207.51	--	Not cut in pieces, fresh or chilled	15 %
	0207.52	--	Not cut in pieces, frozen	15 %
	0207.53	--	Fatty livers, fresh or chilled	15 %
	0207.54	--	Other, fresh or chilled	15 %
	0207.55	--	Other, frozen	15 %
	0207.60	-	Of guinea fowls	15 %
02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		-	Meat of swine :	
	0210.11	--	Hams, shoulders and cuts thereof, with bone in	15 %
	0210.12	--	Bellies (streaky) and cuts thereof	15 %
	0210.19	--	Other	15 %
	0210.20	-	Meat of bovine animals	15 %
		-	Other, including edible flours and meals of meat or meat offal :	
	0210.99	--	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
03.05			Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process (+).	
		-	Fish fillets, dried, salted or in brine, but not smoked:	
	0305.31	--	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Rs 10.00 Per Kg
	0305.32	--	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Rs 10.00 Per Kg
	0305.39	--	Other	Rs 10.00 Per Kg
		-	Smoked fish, including fillets, other than edible fish offal :	
	0305.41	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Rs 10.00 Per Kg
	0305.42	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Rs 10.00 Per Kg
	0305.43	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Rs 10.00 Per Kg
	0305.44	--	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	Rs 10.00 Per Kg
	0305.49	--	Other	Rs 10.00 Per Kg
		-	Dried fish, other than edible fish offal, whether or not salted but not smoked :	
	0305.51	--	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Rs 20.00 Per Kg
		-	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	
	0305.61	--	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Rs 10.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0305.62	--	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Rs 10.00 Per Kg
	0305.63	--	Anchovies (Engraulis spp.)	Rs 10.00 Per Kg
	0305.64	--	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla Catla, Labeo spp., Osteochilus has-selti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Rs 10.00 Per Kg
	0305.69	--	Other	Rs 10.00 Per Kg
		-	Fish fins, heads, tails, maws and other edible fish offal :	
	0305.71	--	Shark fins	Rs 20.00 Per Kg
	0305.72	-	Fish heads, tails and maws :	
	0305.72.10	---	Fish maws	Rs 20.00 Per Kg
03.06			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.	
		-	Frozen :	
	0306.12	--	Lobsters (Homarus spp.)	15 %
	0306.14	--	Crabs	15 %
	0306.15	--	Norway lobsters (Nephrops norvegicus)	15 %
	0306.16	--	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	45 % or Rs. 320.00 Per Kg
	0306.17	--	Other shrimps and prawns	45 % or Rs. 320.00 Per Kg
	0306.19	--	Other	15%
		-	Live, Fresh or chilled :	
	0306.31	--	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15 %
	0306.32	--	Lobsters (Homarus spp.)	15 %
	0306.33	--	Crabs	15 %
	0306.34	--	Norway lobsters (Nephrops norvegicus)	15 %
	0306.35	--	Cold -water shrimps and prawns (Pandalus spp., Crangon crangon)	45 % or Rs. 280.00 Per Kg
	0306.36	--	Other shrimps and prawns	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0306.36.10	---	Shrimp and prawns brood stock (<i>Penaeus monodon</i> and <i>Litopenaeus vannamei</i>) approved by the Department of Fisheries	0
	0306.36.90	---	Other	45 % or Rs. 280.00 Per Kg
	0306.39	--	Other	15 %
		-	Other :	
	0306.91	--	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	15 %
	0306.92	--	Lobsters (<i>Homarus</i> spp.)	15 %
	0306.93	--	Crabs	15 %
	0306.94	--	Norway lobsters (<i>Nephrops norvegicus</i>)	15 %
	0306.95	--	Shrimps and prawns	45 % or Rs.260.00 Per Kg
	0306.99	--	Other	15 %
03.07			Molluscs, 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.	
		-	Cuttle fish and squid :	
	0307.42	--	Live, fresh or chilled	15 %
	0307.43	--	Frozen	15 %
	0307.49	--	Other	15 %
		-	Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.):	
	0307.82	--	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)	15 %
	0307.84	--	Frozen stromboid conchs (<i>Strombus</i> spp.)	15 %
	0307.88	--	Other stromboid conchs (<i>strombus</i> spp.)	15 %
03.08			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.	
		-	Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) :	
	0308.11	--	Live, fresh or chilled	15 %
	0308.12	--	Frozen	15 %
	0308.19	--	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
03.09			Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.	
	0309.10	-	Of fish	15 %
	0309.90	-	Other :	
		---	Of crustaceans :	
	0309.90.11	----	Frozen	15 %
	0309.90.19	----	Other	15 %
	0309.90.90	---	Other	15 %
04.01			Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
	0401.10	-	Of a fat content, by weight, not exceeding 1%	15 %
	0401.20	-	Of a fat content, by weight, exceeding 1% but not exceeding 6%	15 %
	0401.40	-	Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	15 %
	0401.50	-	Of a fat content, by weight, exceeding 10 %	15 %
04.02			Milk and cream, concentrated or containing added sugar or other sweetening matter(+).	
	0402.99.10	---	Sweetened condensed milk	15 %
	0402.99.90	---	Other	5 %
04.03			Yogurt; buttermilk, curdled milk and cream, 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.	
	0403.20	-	Yogurt	15 % or Rs. 550.00 Per Kg
	0403.90	-	Other	15 % or Rs. 550.00 Per 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, not elsewhere specified or included.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0404.10	-	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	35 % or Rs.200.00 Per Kg
	0404.90	-	Other	45 % or Rs. 900.00 Per Kg
04.05			Butter and other fats and oils derived from milk ; dairy spreads.	
	0405.10	-	Butter	15 % or Rs. 550.00 Per Kg
	0405.20	-	Dairy spreads	15 % or Rs.550.00 Per Kg
	0405.90	-	Other	15 % or Rs. 500.00 Per Kg
04.06			Cheese and curd .	
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	30 % or Rs. 600.00 Per Kg
	0406.20	-	Grated or powdered cheese, of all kinds	30 % or Rs. 600.00 Per Kg
	0406.30	-	Processed cheese, not grated or powdered	45 % or Rs. 900.00 Per Kg
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30 % or Rs. 600.00 Per Kg
	0406.90	-	Other cheese	45 % or Rs. 900.00 Per Kg
04.07			Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.90	-	Others	15 % or Rs. 110.00 Per Kg
04.08			Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
	0408.11	--	Egg yolks : Dried	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0408.19	--	Other	45 % or Rs. 900.00 Per Kg
		-	Other :	
	0408.91	--	Dried	15 %
	0408.99	--	Other	45 % or Rs. 900.00 Per Kg
04.09	0409.00		Natural honey.	15 %
04.10			Insects and other edible products of animal origin, not elsewhere specified or included.	
	0410.10	-	Insects	45 % or Rs. 900.00 Per Kg
	0410.90	-	Other	45 % or Rs. 900.00 Per Kg
05.11			Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
	0511.91	--	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :	
	0511.91.40	---	Cuttle fish, squid and milkfish(chano) in small sizes, unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits.	5 %
06.03			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
		-	Fresh :	
	0603.11	--	Roses	45 % or Rs. 400.00 Per Kg
	0603.12	--	Carnations	45 % or Rs. 400.00 Per Kg
	0603.13	--	Orchids	45 % or Rs. 400.00 Per Kg
	0603.14	--	Chrysanthemums	45 % or Rs. 400.00 Per Kg
	0603.15	--	Lilies (Lilium spp.)	45 % or Rs. 400.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0603.19	--	Other :	
	0603.19.10	---	Anthuriums	45 % or Rs. 400.00 Per Kg
	0603.19.90	---	Other	45 % or Rs. 400.00 Per Kg
	0603.90	-	Other	45 % or Rs. 400.00 Per Kg
06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.20	-	Fresh	45 % or Rs. 400.00 Per Kg
	0604.90	-	Other	45 % or Rs. 400.00 Per Kg
07.02	0702.00		Tomatoes, fresh or chilled.	45 % or Rs. 300.00 Per Kg
07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
	0703.10	-	Onions and shallots :	
	0703.10.20	---	B' onions	15 % or Rs. 30.00 Per Kg
	0703.20	-	Garlic	5 %
	0703.90	-	Leeks and other alliaceous vegetables	45 % or Rs. 200.00 Per Kg
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.10	-	Cauliflowers and broccoli	45 % or Rs. 200.00 Per Kg
	0704.20	-	Brussels sprouts	45 % or Rs. 200.00 Per Kg
	0704.90	-	Other	45 % or Rs. 200.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
07.05			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
		-	Lettuce :	
	0705.11	--	Cabbage lettuce (head lettuce)	45 % or Rs. 200.00 Per Kg
	0705.19	--	Other	45 % or Rs. 200.00 Per Kg
		-	Chicory :	
	0705.21	--	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	45 % or Rs. 200.00 Per Kg
	0705.29	--	Other	45 % or Rs. 200.00 Per Kg
07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.10	-	Carrots and turnips	45 % or Rs. 200.00 Per Kg
	0706.90	-	Other	45 % or Rs. 200.00 Per Kg
07.07			Cucumbers and gherkins, fresh or chilled :	
	0707.00.10	---	Cucumbers	45 % or Rs. 200.00 Per Kg
	0707.00.20	---	Gherkins	45 % or Rs. 200.00 Per Kg
07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.10	-	Peas (<i>Pisum sativum</i>)	45 % or Rs. 200.00 Per Kg
	0708.20	-	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	45 % or Rs. 200.00 Per Kg
	0708.90	-	Other leguminous vegetables	45 % or Rs. 200.00 Per Kg
07.09			Other vegetables, fresh or chilled.	
	0709.20	-	Asparagus	45 % or Rs. 200.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0709.30	-	Aubergines (egg-plants)	45 % or Rs. 200.00 Per Kg
	0709.40	-	Celery other than celeriac	45 % or Rs. 200.00 Per Kg
		-	Mushrooms and truffles :	
	0709.51	--	Mushrooms of the genus Agaricus	45 % or Rs. 200.00 Per Kg
	0709.52	--	Mushrooms of the genus Boletus	45 % or Rs. 200.00 Per Kg
	0709.53	--	Mushrooms of the genus Cantharellus	45 % or Rs. 200.00 Per Kg
	0709.54	--	Shiitake (Lentinus edodes)	45 % or Rs. 200.00 Per Kg
	0709.55	--	Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	45 % or Rs. 200.00 Per Kg
	0709.56	--	Truffles (Tuber spp.)	45 % or Rs. 200.00 Per Kg
	0709.59	--	Other :	45 % or Rs. 200.00 Per Kg
	0709.60	-	Fruits of the genus Capsicum or of the genus Pimenta	45 % or Rs. 200.00 Per Kg
	0709.70	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	45 % or Rs. 200.00 Per Kg
		-	Other :	
	0709.91	--	Globe artichokes	45 % or Rs. 200.00 Per Kg
	0709.92	--	Olives	45 % or Rs. 200.00 Per Kg
	0709.93	--	Pumpkins, squash and gourds (Cucurbita spp.)	45 % or Rs. 200.00 Per Kg
	0709.99	--	Other:	
		---	Sweet corn (Zea mays var.saccharata), whether or not on the cob:	
	0709.99.12	----	Other	45 % or Rs. 200.00 Per Kg
	0709.99.20	---	Other	45 % or Rs. 200.00 Per Kg
07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.10	-	Potatoes :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0710.10.10	---	uncooked	30 % or Rs. 220.00 Per Kg
	0710.10.20	---	Cooked	30 % or Rs. 220.00 Per Kg
		-	Leguminous vegetables, shelled or unshelled :	
	0710.21	--	Peas (Pisum sativum) :	
	0710.21.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.21.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.22	--	Beans (Vigna spp., Phaseolus spp.) :	
	0710.22.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.22.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.29	--	Other :	
	0710.29.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.29.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.30	-	Spinach, New Zealand spinach and orache spinach (garden spinach) :	
	0710.30.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.30.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.40	-	Sweet corn :	
	0710.40.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.40.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.80	-	Other Vegetables :	
	0710.80.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.80.20	---	Cooked	45 % or Rs. 300.00 Per Kg
	0710.90	-	Mixtures of vegetables :	
	0710.90.10	---	uncooked	45 % or Rs. 300.00 Per Kg
	0710.90.20	---	Cooked	45 % or Rs. 300.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
07.11			Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.	
	0711.20	-	Olives	45 % or Rs. 300.00 Per Kg
	0711.40	-	Cucumbers and gherkins :	
	0711.40.10	---	Cucumbers	45 % or Rs. 300.00 Per Kg
	0711.40.90	---	Gherkins	45 % or Rs. 300.00 Per Kg
		-	Mushrooms and truffles :	
	0711.51	--	Mushrooms of the genus Agaricus	45 % or Rs. 400.00 Per Kg
	0711.59	--	Other	45 % or Rs. 400.00 Per Kg
	0711.90	-	Other vegetables; mixtures of vegetables :	
	0711.90.10	---	Garlic	45 % or Rs. 300.00 Per Kg
	0711.90.20	---	Onion	30 % or Rs.220.00 Per Kg
	0711.90.30	---	Capers	45 % or Rs. 300.00 Per Kg
	0711.90.90	---	Other	45 % or Rs. 300.00 Per Kg
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	0712.20	-	Onions	Rs. 200.00 Per Kg
		-	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles :	
	0712.31	--	Mushrooms of the genus Agaricus	45 % or Rs. 400.00 Per Kg
	0712.32	--	Wood ears (Auricularia spp.)	45 % or Rs. 400.00 Per Kg
	0712.33	--	Jelly fungi (Tremella spp.)	45 % or Rs. 400.00 Per Kg
	0712.34	--	Shiitake (Lentinus edodes)	45 % or Rs. 400.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0712.39	--	Other	45 % or Rs.400.00 Per Kg
	0712.90	-	Other vegetables; mixtures of vegetables :	
	0712.90.10	---	Garlic	45 % or Rs.300.00 Per Kg
	0712.90.90	---	Other	Rs. 600.00 Per Kg
07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.	
	0713.10	-	Peas (Pisum sativum):	
	0713.10.10	---	Whole	15 %
	0713.10.20	---	Split	15 %
	0713.20	-	Chickpeas (garbanzos):	
	0713.20.10	---	Whole	5 %
	0713.20.20	---	Split	5 %
		---	Black gram:	
	0713.31.22	----	Skinned, whether or not Split	5 %
	0713.31.29	----	Other	5 %
	0713.31.90	---	Other	15 %
	0713.32	--	Small red (Adzuki) beans (Phaseolus or Vigna angularis):	
	0713.32.90	---	Other	15 %
	0713.33	--	Kidney beans, including white pea beans (Phaseolus vulgaris):	
	0713.33.90	---	Other	15 %
	0713.34	--	Bambara beans (Vigna subterranea or Voandzeia subterranea):	
	0713.34.90	---	Other	15 %
	0713.39	--	Other :	
	0713.39.90	---	Other	15 %
	0713.40	-	Lentils :	
		---	Massor dhal (red lentils) whole or split :	
	0713.40.90	---	Other	15 %
	0713.50	-	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	15 %
	0713.60	-	Pigeon peas (Cajanus cajan):	
	0713.60.90	---	Other	15 %
	0713.90	-	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
	0714.10	-	Manioc (cassava)	30 % or Rs. 220.00 Per Kg
	0714.20	-	Sweet potatoes	30 % or Rs. 220.00 Per Kg
	0714.30	-	Yams (Dioscorea spp.)	30 % or Rs. 220.00 Per Kg
	0714.40	-	Taro (Colocasia spp.)	30 % or Rs. 220.00 Per Kg
	0714.50	-	Yautia (Xanthosoma spp.)	30 % or Rs. 220.00 Per Kg
	0714.90	-	Other	30 % or Rs. 220.00 Per Kg
08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		-	Coconuts :	
	0801.11	--	Desiccated :	
	0801.11.10	---	Edible 'Copra'	45 % or Rs. 370.00 Per Kg
	0801.11.90	---	Other	45 % or Rs. 370.00 Per Kg
	0801.12	--	In the inner shell (endocarp)	45 % or Rs. 370.00 Per Kg
	0801.19	--	Other:	
	0801.19.20	---	Seed Coconut	45 % or Rs. 370.00 Per Kg
	0801.19.30	---	King coconut	45 % or Rs. 370.00 Per Kg
	0801.19.90	---	Other	45 % or Rs. 370.00 Per Kg
		-	Brazil nuts :	
	0801.21	--	In shell :	
	0801.21.10	---	Fresh	45 % or Rs. 370.00 Per Kg
	0801.21.90	---	Other	45 % or Rs. 370.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0801.22.00	--	Shelled	45 % or Rs. 370.00 Per Kg
		-	Cashew nuts :	
	0801.31	--	In shell :	
	0801.31.10	---	Fresh	15 %
	0801.31.90	---	Other	15 %
	0801.32	--	Shelled	30 % or Rs. 220.00 Per Kg
08.02			Other nuts, fresh or dried, whether or not shelled or peeled.	
		-	Almonds :	
	0802.11	--		
	0802.11.10	---	Fresh	15 %
	0802.11.90	---	Other	30 % or Rs. 220.00 Per Kg
	0802.12	--	Shelled	30 % or Rs. 220.00 Per Kg
		-	Hazelnuts or filberts (Corylus spp.) :	
	0802.21	--	In shell :	
	0802.21.10	---	Fresh	15 %
	0802.21.90	---	Other	30 % or Rs. 220.00 Per Kg
	0802.22	--	Shelled	15 %
		-	Walnuts :	
	0802.31	--	In shell :	
	0802.31.10	---	Fresh	15 %
	0802.31.90	---	Other	30 % or Rs. 220.00 Per Kg
	0802.32	--	Shelled	15 %
		-	Chestnuts (Castanea spp.):	
	0802.41	--	In shell	15 %
	0802.42	--	Shelled	15 %
		-	Pistachios :	
	0802.51	--	In shell	15 %
	0802.52	--	Shelled	15 %
		-	Macadamia nuts:	
	0802.61	--	In shell	15 %
	0802.62	--	Shelled	15 %
	0802.70	-	Kola nuts (Cola spp.)	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0802.80	-	Areca nuts:	
	0802.80.10	---	Fresh (not shelled or peeled)	45 % or Rs. 360.00 Per Kg
	0802.80.90	---	Other	45 % or Rs. 360.00 Per Kg
		-	Other:	
	0802.91	--	Pine nuts, in shell :	
	0802.91.10	---	Fresh	15 %
	0802.91.90	---	Other	15 %
	0802.92	--	Pine nuts, shelled	15 %
	0802.99	--	Other :	
	0802.99.10	---	Fresh (not shelled or peeled)	15 %
	0802.99.90	---	Other	15 %
08.03			Bananas, including plantains, fresh or dried.	
	0803.10	-	Plantains	
	0803.10.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0803.10.90	---	Other	45 % or Rs. 380.00 Per Kg
	0803.90	-	Other	
	0803.90.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0803.90.90	---	Other	30 % or Rs. 240.00 Per Kg
08.04			Dates, figs, pineapples, avocados, guavas, mangoes and man- goosteens, fresh or dried.	
	0804.10.	-	Dates :	
	0804.10.10	---	Fresh	5 %
	0804.10.20	---	Dried	5 %
	0804.20	-	Figs :	
	0804.20.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0804.20.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0804.30	-	Pineapples :	
	0804.30.10	---	Fresh	45 % or Rs. 380.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0804.30.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0804.40	-	Avacados :	
	0804.40.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0804.40.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0804.50	-	Guavas, mangoes and mangoesteens :	
	0804.50.10	---	Guavas, fresh	45 % or Rs. 380.00 Per Kg
	0804.50.20	---	Guavas, dried	45 % or Rs. 380.00 Per Kg
	0804.50.30	---	Mangoes, fresh	45 % or Rs. 380.00 Per Kg
	0804.50.40	---	Mangoes, dried	45 % or Rs. 380.00 Per Kg
	0804.50.50	---	Mangoesteens, fresh	45 % or Rs. 380.00 Per Kg
	0804.50.60	---	Mangoesteens, dried	45 % or Rs. 380.00 Per Kg
08.05			Citrus fruit, fresh or dried.	
	0805.10	-	Oranges :	
	0805.10.10	---	Fresh	15 %
	0805.10.20	---	Dried	35 % or Rs. 380.00 Per Kg
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :	
	0805.21	--	Mandarins (including tangerines and satsumas) :	
	0805.21.10	---	Fresh	Rs. 30.00 Per Kg
	0805.21.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.22	--	Clementines :	
	0805.22.10	---	Fresh	Rs. 30.00 Per Kg
	0805.22.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.29	--	Other :	
	0805.29.10	---	Fresh	Rs. 30.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0805.29.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.40	-	Grapefruit and pomelos :	
	0805.40.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0805.40.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.50	-	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):	
	0805.50.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0805.50.20	---	Dried	45 % or Rs. 380.00 Per Kg
	0805.90	-	Other :	
	0805.90.10	---	Fresh	45 % or Rs. 380.00 Per Kg
	0805.90.20	---	Dried	45 % or Rs. 380.00 Per Kg
08.06			Grapes, fresh or dried.	
	0806.10	-	Fresh	15 %
	0806.20	-	Dried	15 % or Rs. 80.00 Per Kg
08.07			Melons (including watermelons) and papaws (papayas), fresh.	
		-	Melons (including watermelons) :	
	0807.11	--	Watermelons	45 % or Rs.380.00 Per Kg
	0807.19	--	Other	45 % or Rs.380.00 Per Kg
	0807.20	-	Papaws (papayas)	45 % or Rs.380.00 Per Kg
08.08			Apples, pears and quinces, fresh.	
	0808.10	-	Apples	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0808.30	-	Pears	15 % or Rs 80.00 Per Kg
	0808.40	-	Quinces	15 % or Rs 80.00 Per Kg
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.10	-	Apricots	45 % or Rs. 380.00 Per Kg
		-	Cherries:	
	0809.21	--	Sour cherries (<i>Prunus cerasus</i>)	45 % or Rs. 380.00 Per Kg
	0809.29	--	Other	45 % or Rs. 380.00 Per Kg
	0809.30	-	Peaches, including nectarines	45 % or Rs. 380.00 Per Kg
	0809.40	-	Plums and sloes	15 % or Rs 80.00 Per Kg
08.10			Other fruit, fresh.	
	0810.10	-	Strawberries	45 % or Rs. 380.00 Per Kg
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	15 %
	0810.30	-	Black, white or red currants and gooseberries	15 %
	0810.40	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15 %
	0810.50	-	Kiwifruit	15 % or Rs.80.00 Per Kg
	0810.60	-	Durians	45 % or Rs. 380.00 Per Kg
	0810.70	-	Persimmons	15 %
	0810.90	-	Other :	
	0810.90.10	---	Cocoa nuts, raw	45 % or Rs. 270.00 Per Kg
	0810.90.90	---	Other	15 % or Rs. 80.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
	0811.10	-	Strawberries	45 % or Rs. 270.00 Per Kg
	0811.20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	45 % or Rs. 270.00 Per Kg
	0811.90	-	Other	45 % or Rs. 260.00 Per Kg
08.12			Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.	
	0812.10	-	Cherries	15 %
	0812.90	-	Other	45 % or Rs. 270.00 Per Kg
08.13			Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813.10	-	Apricots	15 %
	0813.20	-	Prunes	15 %
	0813.30	-	Apples	15 %
	0813.40	-	Other fruit :	
	0813.40.10	---	Tamarind	30% or Rs. 330.00 Per Kg
	0813.40.90	---	Other	45 % or Rs. 290.00 Per Kg
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	45 % or Rs. 240.00 Per Kg
08.14	0814.00		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	45 % or Rs. 280.00 Per Kg
09.01			Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
		-	Coffee, not roasted :	
	0901.11	--	Not decaffeinated :	
	0901.11.10	---	Coffee Seeds	30 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0901.11.90	---	Other	30 %
	0901.12	--	Decaffeinated :	
	0901.12.10	---	Coffee Seeds	30 %
	0901.12.90	---	Other	30 %
		-	Coffee, roasted :	
	0901.21	--	Not decaffeinated	30 %
	0901.22	--	Decaffeinated	30 %
	0901.90	-	Other	30 %
09.02			Tea, whether or not flavoured.	
	0902.10	-	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :	
		---	In immediate packing of a content not exceeding 4g:	
	0902.10.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.10.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.10.13	----	Other , flavoured	15 %
	0902.10.19	----	Other	15 %
		---	In immediate packing of a content exceeding 4g, but not exceeding 1kg:	
	0902.10.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.10.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.10.23	----	Other , flavoured	15 %
	0902.10.29	----	Other	15 %
		---	In immediate packing of a content exceeding 1Kg, but not exceeding 3kg:	
	0902.10.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.10.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.10.33	----	Other , flavoured	15 %
	0902.10.39	----	Other	15 %
	0902.20	-	Other green tea (not fermented):	
		---	In immediate packing of a content exceeding 3 kg but not exceeding 5kg:	
	0902.20.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0902.20.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.20.13	----	Other , flavoured	15 %
	0902.20.19	----	Other	15 %
		---	In immediate packing of a content exceeding 5Kg, but not exceeding 10 kg:	
	0902.20.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.20.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.20.23	----	Other , flavoured	15 %
	0902.20.29	----	Other	15 %
		---	Other:	
	0902.20.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.20.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.20.93	----	Other , flavoured	15 %
	0902.20.99	----	Other	15 %
	0902.30	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :	
		---	In immediate packing of a content not exceeding 4g:	
	0902.30.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.30.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.30.13	----	Other, Flavoured	15 %
	0902.30.19	----	Other	15 %
		---	In immediate packing of a content exceeding 4g but not exceeding 1 kg:	
	0902.30.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.30.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.30.23	----	Other, Flavoured	15 %
	0902.30.29	----	Other	15 %
		---	In immediate packing of a content exceeding 1kg but not exceeding 3 kg:	
	0902.30.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.30.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0902.30.33	----	Other, Flavoured	15 %
	0902.30.39	----	Other	15 %
	0902.40	-	Other black tea (fermented) and other partly fermented tea:	
		---	In immediate packing of a content exceeding 3Kg but not exceeding 5 Kg:	
	0902.40.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.40.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.40.13	----	Other , flavoured	15 %
	0902.40.19	----	Other	15 %
		---	In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg:	
	0902.40.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.40.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.40.23	----	Other , flavoured	15 %
	0902.40.29	----	Other	15 %
		---	Other:	
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	15 %
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	15 %
	0902.40.93	----	Other , flavoured	15 %
	0902.40.99	----	Other	15 %
09.03	0903.00		Mate.	15 %
09.04			Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
		-	Pepper :	
	0904.11	--	Neither crushed nor ground	
		---	Light Berries of pepper with a density not exceeding 450grams per litre	
	0904.11.11	----	Organic	30 %
	0904.11.19	----	Other	30 %
	0904.11.20	---	Matured Berries of pepper with a density exceeding 450grams per litre	30 %
	0904.11.30	---	Other, white	30 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0904.11.90	---	Other	30 %
	0904.12	--	Crushed or ground :	
	0904.12.10	---	Crushed	30 %
	0904.12.20	---	Ground	30 %
		-	Fruits of the genus Capsicum or of the genus Pimenta:	
	0904.21	--	Dried, neither crushed nor ground:	
	0904.21.90	---	Other	30 %
09.05			Vanilla.	
	0905.10	--	Neither crushed nor ground:	
	0905.10.10	---	Vanilla Pods	30 %
	0905.10.90	---	Other	30 %
	0905.20	--	Crushed or ground	30 %
09.06			Cinnamon and cinnamon-tree flowers.	
		-	Neither crushed nor ground :	
	0906.11	--	Cinnamon (Cinnamomum zeylanicum Blume):	
		---	Organic	
	0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	30 %
	0906.11.12	----	Other quills	30 %
	0906.11.13	----	Quillings	30 %
	0906.11.14	----	Featherings	30 %
	0906.11.15	----	Chips	30 %
	0906.11.19	----	Other	30 %
		---	Other:	
	0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	30 %
	0906.11.92	----	Other quills	30 %
	0906.11.93	----	Quillings	30 %
	0906.11.94	----	Featherings	30 %
	0906.11.95	----	Chips	30 %
	0906.11.99	----	Other	30 %
	0906.19	--	Other	30 %
	0906.20	-	Crushed or ground :	
	0906.20.10	---	Cinnamon (Cinnamomum zeylanicum Blume) crushed	30 %
	0906.20.20	---	Cinnamon (Cinnamomum zeylanicum Blume) ground	30 %
	0906.20.90	---	Other	30 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
09.07			Cloves (whole fruit, cloves and stems).	
	0907.10.	-	Neither crushed nor ground:	
		---	Organic:	
	0907.10.11	----	Whole fruit	30 %
	0907.10.12	----	Cloves	30 %
	0907.10.13	----	Stems	30 %
		---	Other:	
	0907.10.91	----	Whole fruit	30 %
	0907.10.92	----	Cloves	30 %
	0907.10.93	----	Stems	30 %
	0907.20	-	Crushed or ground	30 %
09.08			Nutmeg, mace and cardamoms.	
		-	Nutmeg:	
	0908.11.	--	Neither crushed nor ground:	
		---	Organic:	
	0908.11.11	----	Wormy and Punky	30 %
	0908.11.19	----	Other	30 %
		---	Other:	
	0908.11.91	----	Wormy and Punky	30 %
	0908.11.99	----	Other	30 %
	0908.12	--	Crushed or ground:	
	0908.12.10	---	Broken	30 %
	0908.12.90	---	Other	30 %
		-	Mace:	
	0908.21	--	Neither crushed nor ground	30 %
	0908.22	--	Crushed or ground	30 %
		-	Cardamoms:	
	0908.31	--	Neither crushed nor ground	30 %
	0908.32	--	Crushed or ground	30 %
09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		-	Ginger :	
	0910.11	--	Neither crushed nor ground:	
	0910.11.10	---	Dried	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	0910.11.90	---	Other	15 %
	0910.12	--	Crushed or ground	15 %
	0910.20	-	Saffron :	
	0910.20.10	---	Neither crushed nor ground	15 %
	0910.20.90	---	Other	15 %
	0910.30	-	Turmeric (curcuma) :	
	0910.30.10	---	Neither crushed nor ground	15 %
	0910.30.90	---	Other	15 %
		-	Other spices :	
	0910.91	--	Mixtures referred to in Note 1(b) to this Chapter :	
	0910.91.10	---	Neither crushed nor ground	15 %
	0910.91.90	---	Other	15 %
	0910.99	--	Other :	
	0910.99.20	---	Curry	15 %
		---	Thyme and bay leaves	
	0910.99.31	----	Neither crushed nor ground	15 %
	0910.99.39	----	Other	15 %
		---	Other:	
	0910.99.91	----	Neither crushed nor ground	15 %
	0910.99.99	----	Other	15 %
10.01			Wheat and meslin.	
		-	Durum wheat:	
		-	Other :	
	1001.91	--	Seed:	
	1001.91.90	---	Other	25%
10.05			Maize (corn).	
	1005.90	-	Other	35%
10.06			Rice.	
	1006.10	-	Rice in the husk (paddy or rough)	15% or Rs 60.00 Per Kg
	1006.20	-	Husked (brown) rice	15% or Rs 60.00 Per Kg
	1006.30	--	Semi-milled or wholly milled rice, whether or not polished or glazed :	
		-	Raw rice :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1006.30.11	---	Basmati rice (As defined by Department of Agriculture)	15% or Rs.60.00 per kg
	1006.30.19	---	Other	15% or Rs.60.00 per kg
		-	Parboiled rice :	
	1006.30.21	---	Basmati rice (As defined by Department of Agriculture)	15% or Rs.60.00 per kg
	1006.30.29	---	Other	15% or Rs.60.00 per kg
	1006.40	-	Broken rice	15% or Rs 100.00 Per Kg
10.07			Grain sorghum.	
	1007.10.	-	Seed	50 %
	1007.90	-	Other	50 %
10.08			Buckwheat, millet and canary seeds; other cereals.	
	1008.10.	-	Buckwheat	15 %
		-	Millet :	
	1008.21	--	Seed:	
	1008.21.10	---	Kurakkan (Eleusine coracana spp.)	15 %
	1008.21.90	---	Other	15 %
	1008.29	--	Other:	
	1008.29.10	---	Kurakkan (Eleusine coracana spp.)	15 %
	1008.29.90	---	Other	15 %
	1008.30	-	Canary seeds	15 %
	1008.40	-	Fonio (Digitaria spp.)	15 %
	1008.50	-	Quinoa (Chenopodium quinoa)	15 %
	1008.60	-	Triticale	15 %
	1008.90	-	Other cereals	15 %
11.02			Cereal flours other than of wheat or meslin.	
	1102.20	-	Maize (corn) flour	30 %
	1102.90	-	Other :	
	1102.90.10	---	Rice flour	15 %
	1102.90.20	---	Kurakkan (Eleusine coracana spp.) flour	15 %
	1102.90.30	---	Rye flour	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1102.90.90	---	Other	30 %
11.03			Cereal groats, meal and pellets.	
		-	Groats and meal :	
	1103.11	--	Of wheat	30 %
	1103.13	--	Of maize (corn)	15 %
	1103.19	--	Of other cereals	30 % or Rs. 160.00 Per Kg
	1103.20	-	Pellets	15 %
11.04			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.	
		-	Rolled or flaked grains :	
	1104.12	--	Of oats	30 % or Rs. 135.00 Per Kg
	1104.19	--	Of other cereals	30 % or Rs. 65.00 Per Kg
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
	1104.22	--	Of oats	30 % or Rs. 120.00 Per Kg
	1104.23	--	Of maize (corn)	30 % or Rs. 720.00 Per Kg
	1104.29	--	Of other cereals	30 % or Rs. 95.00 Per Kg
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	30 % or Rs. 70.00 Per Kg
11.05			Flour, meal, powder, flakes, granules and pellets of potatoes.	
	1105.10	-	Flour, meal and powder	20 % or Rs. 15.00 Per Kg
	1105.20	-	Flakes, granules and pellets	20 % or Rs. 85.00 Per Kg
11.06			Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1106.10	-	Of the dried leguminous vegetables of heading 07.13 :	
	1106.10.90	---	Other	20%
	1106.20	-	Of sago or of roots or tubers of heading 07.14 :	
	1106.20.10	---	Arrowroot	10%
	1106.20.90	---	Other	20%
	1106.30	-	Of the products of Chapter 8:	
	1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	20%
	1106.30.90	---	Other	20%
11.07			Malt, whether or not roasted.	
	1107.10.	-	Not roasted	15 %
	1107.20	-	Roasted	15 %
11.08			Starches; inulin.	
	1108.11	--	Wheat starch	15 %
	1108.13	--	Potato starch	15 %
	1108.14	--	Manioc (cassava) starch	8 %
	1108.19	--	Other starches	15 %
	1108.20	-	Inulin	15 %
12.02			Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
	1202.30	-	Seed	15 %
		-	Other:	
	1202.41	--	In shell	15 %
	1202.42	--	Shelled, whether or not broken	15 %
12.07			Other oil seeds and oleaginous fruits, whether or not broken.	
	1207.40	-	Sesamum seeds	35%
	1207.50	-	Mustard seeds	15 %
	1207.60	-	Safflower (Carthamus tinctorius) seeds	15 %
	1207.70	-	Melon seeds	15 %
	1207.99.90	---	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
12.08			Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
	1208.10.	-	Of soya beans	15 %
	1208.90	-	Other	15 %
12.12			Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.	
		-	Other :	
	1212.91	--	Sugar beet	15 %
	1212.92	--	Locust beans (carob)	15 %
	1212.93	--	Sugar cane	15 %
	1212.94	--	Chicory roots	15 %
	1212.99	--	Other	15 %
14.04			Vegetable products not elsewhere specified or included.	
	1404.90	-	Other :	
	1404.90.10	---	Beedi leaves	15 % or Rs. 5000.00 Per Kg
15.02			Fats of bovine animals, sheep or goats, other than those of heading 15.03 :	
	1502.90	-	Other	15 %
15.05			Wool grease and fatty substances derived therefrom (including lanolin).	
	1505.00.90	---	Other	15 %
15.06	1506.00		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	15 %
15.07			Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1507.10	-	Crude oil, whether or not degummed	15 % or Rs. 70.00 Per Kg
	1507.90	-	Other	15 % or Rs. 75.00 Per Kg
15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.10.	-	Crude oil	15 % or Rs. 100.00 Per Kg
	1508.90	-	Other	15 % or Rs. 110.00 Per Kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.	
	1509.20	-	Extra Virgin olive oil	15 % or Rs. 110.00 Per Kg
	1509.30	-	Virgin olive oil	15 % or Rs. 110.00 Per Kg
	1509.40	-	Other virgin olive oils	15 % or Rs. 110.00 Per Kg
	1509.90	-	Other	15 % or Rs. 110.00 Per Kg
15.10			Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	
	1510.10	-	Crude olive pomace oil	15 % or Rs. 110.00 Per Kg
	1510.90	-	Other	15 % or Rs. 110.00 Per Kg
15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.	
	1511.10	-	Crude oil	15 % or Rs. 70.00 Per Kg
	1511.90	-	Other	
	1511.90.10	---	Serial fractions at room temperature (palm stearin)	15 % or Rs. 70.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1511.90.20	---	Palm oil imported in packing of 210 l and below	15 % or Rs. 75.00 Per Kg
	1511.90.30	---	Crude palm olein	15 % or Rs. 70.00 Per Kg
	1511.90.90	---	Other	15 % or Rs. 75.00 Per Kg
15.12			Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		-	Sunflower-seed or safflower oil and fractions thereof:	
	1512.11	--	Crude oil	15 % or Rs. 65.00 Per Kg
	1512.19	--	Other	15 % or Rs. 75.00 Per Kg
		-	Cotton-seed oil and its fractions :	
	1512.21	--	Crude oil, whether or not gossypol has been removed	15 % or Rs. 70.00 Per Kg
	1512.29	--	Other	15 % or Rs. 80.00 Per Kg
15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
		-	Coconut (copra) oil and its fractions :	
	1513.11	--	Crude oil :	
		---	In bulk :	
	1513.11.11	----	Virgin coconut oil	15 % or Rs.75.00 Per Kg
	1513.11.19	----	Other	15 % or Rs.75.00 Per Kg
		---	Other :	
	1513.11.21	----	Virgin coconut oil	15 % or Rs.75.00 Per Kg
	1513.11.29	----	Other	15 % or Rs.75.00 Per Kg
	1513.19	--	Other :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1513.19.10	---	In bulk	15 % or Rs.75.00 Per Kg
	1513.19.90	---	Other	15 % or Rs.75.00 Per Kg
		-	Palm kernel or babassu oil and fractions thereof :	
	1513.21	--	Crude oil	15 % or Rs. 90.00 Per Kg
	1513.29	--	Other:	15 % or Rs. 90.00 Per Kg
15.14			Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		-	Low erucic acid rape or colza oil and its fractions :	
	1514.11	--	Crude oil	15 % or Rs. 105.00 Per Kg
	1514.19	--	Other	15 % or Rs. 110.00 Per Kg
	1514.91	--	Crude oil	15 % or Rs. 105.00 Per Kg
	1514.99	--	Other	15 % or Rs. 110.00 Per Kg
15.15			Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		-	Linseed oil and its fractions :	
	1515.11	--	Crude oil	5 % or Rs. 60.00 Per Kg
	1515.19	--	Other	5 % or Rs. 65.00 Per Kg
		-	Maize (corn) oil and its fractions :	
	1515.21	--	Crude oil	15 % or Rs. 105.00 Per Kg
	1515.29	--	Other	15 % or Rs. 110.00 Per Kg
	1515.30	-	Castor oil and its fractions	15 % or Rs. 110.00 Per Kg
	1515.50	-	Sesame oil and its fractions	Rs. 40.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1515.60	-	Microbial fats and oils and their fractions	Rs. 40.00 Per Kg
	1515.90.	-	Other :	
	1515.90.90	---	Other	Rs. 40.00 Per Kg
15.16			Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
	1516.20	-	Vegetable fats and oils and their fractions	5 % or Rs. 145.00 Per Kg
	1516.30	-	Microbial fats and oils and their fractions	5 % or Rs. 145.00 Per Kg
15.17			Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.	
	1517.10.20	---	Coconut Butter	15 % or Rs. 225.00 Per Kg
	1517.10.30	---	Other , With a fat content 80% or more	15 % or Rs. 240.00 Per Kg
	1517.10.90	---	Other	15 % or Rs. 150.00 Per Kg
	1517.90	-	Other	5 % or Rs.200.00 Per Kg
16.01	1601.00		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	45 % or Rs. 600.00 Per Kg
16.02			Other prepared or preserved meat, meat offal, blood or insects.	
	1602.10	-	Homogenised preparations	15 %
	1602.20	-	Of liver of any animal	15 %
		-	Of poultry of heading 01.05 :	
	1602.31	--	Of turkeys	15 %
	1602.32	--	Of fowls of the species Gallus domesticus	45 % or Rs. 480.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1602.39	--	Other	15 %
		-	Of swine :	
	1602.41	--	Hams and cuts thereof	45 % or Rs. 350.00 Per Kg
	1602.42	--	Shoulders and cuts thereof	15 %
	1602.49	--	Other, including mixtures	45 % or Rs. 500.00 Per Kg
	1602.50	-	Of bovine animals	45 % or Rs. 400.00 Per Kg
	1602.90	-	Other, including preparations of blood of any animal	45 % or Rs. 250.00 Per Kg
16.03	1603.00		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	50 % or Rs. 250.00 Per Kg
16.05			Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.10	-	Crab	15 %
		-	Shrimps and prawns:	
	1605.21	--	Not in airtight container	15 %
	1605.29	--	Other	15 %
	1605.30	-	Lobster	15 %
	1605.40	-	Other crustaceans	15 %
		-	Molluscs :	
	1605.51	--	Oysters	15 %
	1605.52	--	Scallops, including queen scallops	15 %
	1605.53	--	Mussels	15 %
	1605.54	--	Cuttle fish and squid	15 %
	1605.55	--	Octopus	15 %
	1605.56	--	Clams, cockles and arkshells	15 %
	1605.57	--	Abalone	15 %
	1605.58	--	Snails, other than sea snails	15 %
	1605.59	--	Other	15 %
		-	Other aquatic invertebrates :	
	1605.61	--	Sea cucumbers	15 %
	1605.62	--	Sea urchins	15 %
	1605.63	--	Jellyfish	15 %
	1605.69	--	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
17.02			Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :	
	1702.90.10	---	Brewing sugar, artificial honey	Rs. 250.00 Per Kg
		---	Varieties of sakkara, jiggery:	
	1702.90.21	----	Sakkara (sugar cane jaggery)	Rs. 250.00 Per Kg
	1702.90.22	----	Kithul jaggery	Rs. 250.00 Per Kg
	1702.90.29	----	Other	Rs. 250.00 Per Kg
	1702.90.30	---	Kithul treacle	Rs. 250.00 Per Kg
	1702.90.90	---	Other	Rs. 250.00 Per Kg
17.03			Molasses resulting from the extraction or refining of sugar(+).	
	1703.10	-	Cane molasses	15 %
	1703.90	-	Other	15 %
17.04			Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.10.	-	Chewing gum, whether or not sugar-coated :	
	1704.10.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1704.10.90	---	Other	50 % or Rs 290.00 Per Kg
	1704.90	--	Other	
	1704.90.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1704.90.90	---	Other	50 % or Rs 290.00 Per Kg
18.01			Cocoa beans, whole or broken, raw or roasted :	
	1801.00.10	---	Whole or broken, raw	10 %
	1801.00.20	---	Roasted	15 %
18.02	1802.00		Cocoa shells, husks, skins and other cocoa waste.	10 %
18.03			Cocoa paste, whether or not defatted.	
	1803.20	-	Wholly or partly defatted	25 %
18.05	1805.00		Cocoa powder, not containing added sugar or other sweetening matter.	10 %
18.06			Chocolate and other food preparations containing cocoa.	
	1806.10	-	Cocoa powder, containing added sugar or other sweetening matter	50 % or Rs. 240.00 Per Kg
	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	50 % or Rs. 240.00 Per Kg
		-	Other, in blocks, slabs or bars :	
	1806.31	--	Filled	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1806.32	--	Not filled	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg
	1806.90	-	Other	50 % or 50% of 65% of MRP or Rs 290.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
19.01			Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
	1901.90.	-	Other:	
	1901.90.10	---	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	20 %
		---	Other:	
	1901.90.91	----	Maize based preparations	15 %
	1901.90.92	----	Soya bean based preparations	15 %
	1901.90.93	----	Green gram based preparations	15 %
	1901.90.99	----	Other	5 %
19.02			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.	
		-	Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	--	Containing eggs	45 % or Rs. 200.00 Per Kg
	1902.19	--	Other	45 % or Rs. 200.00 Per Kg
	1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared	45 % or Rs. 200.00 Per Kg
	1902.30	-	Other pasta	45 % or Rs. 200.00 Per Kg
	1902.40	-	Couscous	45 % or Rs. 200.00 Per Kg
19.03	1903.00		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
19.04			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.	
	1904.10.	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	45 % or Rs. 200.00 Per Kg
	1904.20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	45 % or Rs. 200.00 Per Kg
	1904.30	-	Bulgur wheat	45 % or Rs. 200.00 Per Kg
	1904.90	-	Other	45 % or Rs. 200.00 Per Kg
19.05			Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905.10	-	Crispbread	50 % or Rs. 240.00 Per Kg
	1905.20	-	Gingerbread and the like	50 % or Rs. 280.00 Per Kg
		-	Sweet biscuits, waffles and wafers :	
	1905.31	--		
	1905.31.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.31.90	---	Other	50 % or Rs. 240.00 Per Kg
	1905.32	--	Waffles and wafers :	
	1905.32.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.32.90	---	Other	50 % or Rs. 240.00 Per Kg
	1905.40	-	Rusks, toasted bread and similar toasted products :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	1905.40.10	---	In retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.40.90	---	Other	50 % or Rs. 240.00 Per Kg
	1905.90	-	Other :	
	1905.90.10	---	Bread	50 % or Rs. 240.00 Per Kg
	1905.90.20	---	Other, in retail packaging of 1 kg or less	50 % or 50% of 65% of MRP or Rs 240.00 Per Kg
	1905.90.90	---	Other	50 % or Rs. 240.00 Per Kg
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.10	-	Cucumbers and gherkins :	
	2001.10.10	---	Cucumbers	50 % or Rs. 320.00 Per Kg
	2001.10.20	---	Gherkins	50 % or Rs. 320.00 Per Kg
	2001.90	-	Other	50 % or Rs. 320.00 Per Kg
20.02			Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.10	-	Tomatoes, whole or in pieces	35 % or Rs. 90.00 Per Kg
	2002.90	-	Other	35 % or Rs. 90.00 Per Kg
20.03			Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.10	-	Mushrooms of the genus Agaricus	50 % or Rs. 300.00 Per Kg
	2003.90			
	2003.90.10	---	Truffles	50 % or Rs. 340.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2003.90.90	---	Other	50 % or Rs. 340.00 Per Kg
20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
	2004.10.	-	Potatoes	50 % or Rs. 320.00 Per Kg
	2004.90	-	Other vegetables and mixtures of vegetables	50 % or Rs. 320.00 Per Kg
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
	2005.10	-	Homogenised vegetables	50 % or Rs. 400.00 Per Kg
	2005.20	-	Potatoes	50 % or Rs. 520.00 Per Kg
	2005.40	-	Peas (<i>Pisum sativum</i>)	50 % or Rs. 360.00 Per Kg
		-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :	
	2005.51	--	Beans, shelled	50 % or Rs. 320.00 Per Kg
	2005.59	--	Other	50 % or Rs. 320.00 Per Kg
	2005.60	-	Asparagus	50 % or Rs. 320.00 Per Kg
	2005.70	-	Olives	50 % or Rs. 320.00 Per Kg
	2005.80	-	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	50 % or Rs. 320.00 Per Kg
		-	Other vegetables and mixtures of vegetables :	
	2005.91	--	Bamboo shoots	50 % or Rs. 320.00 Per Kg
	2005.99	--	Other	50 % or Rs. 320.00 Per Kg
20.06			Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2006.00.10	---	Processed fruits	50 % or Rs. 320.00 Per Kg
	2006.00.90	---	Other	50 % or Rs. 320.00 Per Kg
20.07			Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
	2007.10.	-	Homogenised preparations	15 % or Rs. 205.00 Per Kg
		-	Other :	
	2007.91	--	Citrus fruit	50 % or Rs. 600.00 Per Kg
	2007.99	--	Other	50 % or Rs. 400.00 Per Kg
20.08			Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	--	Ground-nuts	50 % or Rs. 400.00 Per Kg
	2008.19	--	Other, including mixtures :	
	2008.19.10	---	Cashew nuts	50 % or Rs. 360.00 Per Kg
	2008.19.20	---	Liquid coconut milk	40 % or Rs. 400.00 Per Kg
	2008.19.30	---	Coconut milk powder	40 % or Rs. 400.00 Per Kg
	2008.19.40	---	Coconut cream	40 % or Rs. 400.00 Per Kg
	2008.19.90	---	Other	50 % or Rs. 400.00 Per Kg
	2008.20	-	Pineapples	50 % or Rs. 280.00 Per Kg
	2008.30	-	Citrus fruit :	
	2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	15 % or Rs. 95.00 Per Kg
	2008.30.90	---	Other	50 % or Rs. 300.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2008.40	-	Pears	50 % or Rs. 300.00 Per Kg
	2008.50	-	Apricots :	
	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	15 % or Rs. 45.00 Per Kg
	2008.50.90	---	Other	50 % or Rs. 300.00 Per Kg
	2008.60	-	Cherries	50 % or Rs. 320.00 Per Kg
	2008.70	-	Peaches, including nectarines	50 % or Rs. 320.00 Per Kg
	2008.80	-	Strawberries	50 % or Rs. 460.00 Per Kg
		-	Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	--	Palm hearts	50 % or Rs. 320.00 Per Kg
	2008.93	--	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingon- berries (<i>Vaccinium vitis-idaea</i>)	50 % or Rs. 320.00 Per Kg
	2008.97	--	Mixtures	50 % or Rs. 360.00 Per Kg
	2008.99	--	Other :	
	2008.99.10	---	Mangoes pulp in bulk packaging of 3 kg or more	50 % or Rs. 320.00 Per Kg
	2008.99.90	---	Other	50 % or Rs.320.00 Per Kg
20.09			Fruit or nut juices (including grape must and coconut water) and veg- etable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
		-	Orange juice :	
	2009.11	--	Frozen :	
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	15 % or Rs. 140.00 Per Kg
	2009.11.90	---	Other	50 % or Rs. 360.00 Per Kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20	50 % or Rs. 280.00 Per Kg
	2009.19	--	Other	50 % or Rs. 280.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Grapefruit juice; pomelo juice :	
	2009.21	--	Of a Brix value not exceeding 20	50 % or Rs. 280.00 Per Kg
	2009.29	--	Other	50 % or Rs. 360.00 Per Kg
		-	Juice of any other single citrus fruit :	
	2009.31	--	Of a Brix value not exceeding 20	50 % or Rs. 280.00 Per Kg
	2009.39	--	Other	50 % or Rs. 280.00 Per Kg
		-	Pineapple juice :	
	2009.41	--	Of a Brix value not exceeding 20	50 % or Rs. 260.00 Per Kg
	2009.49	--	Other	50 % or Rs. 320.00 Per Kg
	2009.50	-	Tomato juice	50 % or Rs. 250.00 Per Kg
		-	Grape juice (including grape must) :	
	2009.61	--	Of a Brix value not exceeding 30	50 % or Rs. 250.00 Per Kg
	2009.69	--	Other	50 % or Rs. 360.00 Per Kg
		-	Apple juice :	
	2009.71	--	Of a Brix value not exceeding 20	50 % or Rs. 260.00 Per Kg
	2009.79	--	Other	50 % or Rs. 270.00 Per Kg
		-	Juice of any other single fruit, nut or vegetable :	
	2009.81	--	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice.	50 % or Rs. 360.00 Per Kg
	2009.89	--	Other:	
	2009.89.10	---	Passion	50 % or Rs. 250.00 Per Kg
	2009.89.90	---	Other	50 % or Rs. 250.00 Per Kg
	2009.90	-	Mixtures of juices	50 % or Rs. 360.00 Per Kg
21.01			Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :	
	2101.11	--	Extracts, essences and concentrates	30 % or Rs. 1000.00 Per Kg
	2101.12	--	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30 % or Rs. 600.00 Per Kg
	2101.20	-	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :	
		---	Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:	
	2101.20.11	----	In immediate packing of a content not exceeding 4g	15 % or Rs. 1000.00 Per Kg
	2101.20.12	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	15 % or Rs. 1000.00 Per Kg
	2101.20.13	----	In immediate packing of acontent exceeding 1kg, but not exceeding 3 kg	15 % or Rs. 1000.00 Per Kg
	2101.20.19	----	Other	15 % or Rs. 1000.00 Per Kg
		---	Instant tea, Other:	
	2101.20.91	----	In immediate packing of a content not exceeding 4g	30 % or Rs. 290.00 Per Kg
	2101.20.92	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	30 % or Rs. 200.00 Per Kg
	2101.20.93	----	In immediate packing of acontent exceeding 1kg, but not exceeding 3 kg	30 % or Rs. 250.00 Per Kg
	2101.20.99	----	Other	30 % or Rs. 250.00 Per Kg
	2101.30	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30 % or Rs.300.00 Per Kg
21.02			Yeasts (active or inactive); other single-cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
	2102.30	-	Prepared baking powders	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
21.03			Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	2103.10	-	Soya sauce	45 % or Rs.200.00 Per Kg
	2103.20	-	Tomato ketchup and other tomato sauces	45 % or Rs.200.00 Per Kg
	2103.30	-	Mustard flour and meal and prepared mustard	45 % or Rs.200.00 Per Kg
	2103.90.	-	Other:	
	2103.90.90	---	Other	30 % or Rs. 200.00 Per Kg
21.04			Soups and broths and preparations therefor; homogenised composite food preparations.	
	2104.10.	-	Soups and broths and preparations therefor	45 % or Rs. 200.00 Per Kg
	2104.20	-	Homogenised composite food preparations	45 % or Rs. 200.00 Per Kg
21.05	2105.00		Ice cream and other edible ice, whether or not containing cocoa.	45 % or Rs. 250.00 Per Kg
21.06			Food preparations not elsewhere specified or included.	
	2106.10	-	Protein concentrates and textured protein substances :	
	2106.10.90	---	Other	15 %
	2106.90	-	Other :	
		---	Yeast based preparations	
	2106.90.19	----	Other	15 %
		---	Preparations for making beverages:	
	2106.90.49	----	Other	15 %
	2106.90.50	---	Flavour enhancing preparations containing mono sodium glutamate	45 % or Rs. 300.00 Per Kg
	2106.90.60	---	Papadam and similar products	45 % or Rs. 500.00 Per Kg
		---	Other Preparations:	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2106.90.92	----	Sweetened tea whitener	15 %
	2106.90.93	----	Preserved hearts of palms	15 %
	2106.90.97	----	unprocessed coconut water preserved with ascorbic acid put for retail sale	15 %
	2106.90.99	----	Other	35 %
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	2201.10	-	Mineral waters and aerated waters :	
	2201.10.10	---	Mineral waters	15 % or Rs. 140.00 Per l
	2201.10.90	---	Other	15 %
	2201.90	-	Other :	
	2201.90.10	---	Water	15 %
	2201.90.90	---	Other	15 %
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.	
	2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	50 % or Rs. 300.00 Per l
		-	Other :	
	2202.91	--	Non-alcoholic beer	50 % or Rs. 300.00 Per l
	2202.99	--	Other :	
	2202.99.10	---	Tea in beverage form	50 % or Rs. 300.00 Per l
	2202.99.20	---	Beverages approved as drugs by the National Medicines Regulatory Authority (NMRA)	15 %
	2202.99.30	---	Beverages put up for retail sales as “Energy Drinks”	50 % or Rs. 400.00 Per l
	2202.99.40	---	Herbs based beverages	50 % or Rs. 260.00 Per l
		---	Beverages based on fruit or vegetable juices :	
	2202.99.51	----	Sugar contents of which is more than 6g per 100ml	50 % or Rs. 260.00 Per l

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2202.99.59	----	Other	50 % or Rs. 260.00 Per l
		---	Beverages based on milk :	
	2202.99.61	----	Sugar contents of which is more than 6g per 100ml	50 % or Rs. 260.00 Per l
	2202.99.69	----	Other	50 % or Rs. 260.00 Per l
	2202.99.70	---	Beverages based on cereal, grain or tree fruits:	50 % or Rs. 600.00 Per l
		---	Other :	
	2202.99.91	----	Sugar contents of which is more than 6g per 100ml	50 % or Rs. 260.00 Per l
	2202.99.99	----	Other	50 % or Rs. 260.00 Per l
22.06			Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
	2206.00.91	----	Palmyrah Toddy	50 %
	2206.00.99	----	Other	50 %
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	70 %
	2208.30	-	Whiskies	70 %
	2208.40	-	Rum and other spirits obtained by distilling fermented sugar- cane products :	
	2208.40.10	---	Rum	70 %
	2208.40.90	---	Other	70 %
	2208.50	-	Gin and Geneva	70 %
	2208.60	-	Vodka	70 %
	2208.70	-	Liqueurs and cordials	70 %
	2208.90	-	Other :	
	2208.90.10	---	Coconut base arrack	70 %
	2208.90.20	---	Palmyrah based arrack	70 %
	2208.90.90	---	Other	70 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
22.09	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.	50 % or Rs. 300.00 Per l
23.09			Preparations of a kind used in animal feeding.	
	2309.10	-	Dog or cat food, put up for retail sale	15 %
24.01			Unmanufactured tobacco; tobacco refuse.	
	2401.10	-	Tobacco, not stemmed/stripped	30%
	2401.20	-	Tobacco, partly or wholly stemmed/stripped	30%
	2401.30	-	Tobacco refuse	30%
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.10.	-	Cigars, cheroots and cigarillos, containing tobacco	Rs. 6000 Per Kg net weight
	2402.20	-	Cigarettes containing tobacco :	
	2402.20.10	---	Beedies	30%
	2402.20.20	---	Cigarettes, each not exceeding 60 mm in length	165 %
	2402.20.30	---	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	165 %
	2402.20.40	---	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	165 %
	2402.20.50	---	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	165 %
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length	165 %
	2402.90	-	Other	
	2402.90.10	-	Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon	30%
	2402.90.90	-	Other	30%
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 :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2403.11	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter	30%
	2403.19	--	Other :	
	2403.19.10	---	Pipe tobacco	30%
	2403.19.20	---	Beedi tobacco	30%
	2403.19.90	---	Other	30%
		-	Other :	
	2403.91	--	"Homogenized" or "reconstituted" tobacco :	
	2403.91.10	---	Pipe tobacco	30%
	2403.91.90	---	Other	30%
	2403.99	--	Other :	
	2403.99.10	---	Pipe tobacco	30%
	2403.99.90	---	Other	30%
24.04			Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.	
		-	Products intended for inhalation without combustion :	
	2404.11	--	Containing tobacco or reconstituted tobacco	30%
	2404.12	--	Other, containing nicotine	30%
	2404.19	--	Other	30%
		-	Other:	
	2404.91	--	For oral application	30%
	2404.92	--	For transdermal application	30%
	2404.99	--	Other	30%
25.01	2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	30% or Rs. 60.00 Per Kg
25.17			Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2517.20	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	15 %
25.23			Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
		-	Portland cement :	
	2523.21	--	White cement, whether or not artificially coloured	Rs.3 per Kg
	2523.29	--	Other :	
	2523.29.10	---	Water-proof cement, boiler cement and similar compositions	Rs.3 per Kg
	2523.29.20	---	Other portland cement imported in packings of 50 kg and below	Rs.5.00 per Kg
	2523.29.30	---	Other portland cement imported in packings of over 50 kg or in bulk	Rs.3 per Kg
27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants	21 % or Rs. 150.00 Per Kg
	2710.19.80	---	Lubricants	30 % or Rs. 300.00 Per Kg
28.11			Other inorganic acids and other inorganic oxygen compounds of non-metals.	
		-	Other inorganic oxygen compounds of non-metals :	
	2811.21	--	Carbon dioxide	5 %
28.28			Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	2828.10	-	Commercial calcium hypochlorite and other calcium hypochlorites	15 %
29.22			Oxygen-function amino-compounds.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2922.42.10	---	Mono sodium glutamate	Rs. 175.00 Per Kg
30.03			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.90	-	Other :	
		---	Ayurveda / Herbal preparations :	
	3003.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	30 % or Rs. 3000.00 Per Kg
	3003.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	20 % or Rs. 750.00 Per Kg
	3003.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	10 % or Rs. 300.00 Per Kg
	3003.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	35 % or Rs. 3000.00 Per Kg
	3003.90.19	----	Other	35 % or Rs. 3000.00 Per Kg
30.04			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	3004.90	-	Other :	
		---	Ayurveda / Herbal preparations:	
	3004.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	30 % or Rs. 3000.00 Per Kg
	3004.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	20 % or Rs. 750.00 Per Kg
	3004.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	10 % or Rs. 300.00 Per Kg
	3004.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	35 % or Rs. 3000.00 Per Kg
	3004.90.19	----	Other	35 % or Rs. 3000.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
30.05			Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
	3005.10	-	Adhesive dressings and other articles having an adhesive layer	Rs. 350.00 Per Kg
	3005.90	-	Other	Rs. 350.00 Per Kg
32.08			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
	3208.10	-	Based on polyesters :	
	3208.10.10	---	Paints (including enamels)	Rs. 200.00 Per Kg
	3208.10.90	---	Other	Rs. 200.00 Per Kg
	3208.20	-	Based on acrylic or vinyl polymers :	
	3208.20.10	---	Paints (including enamels)	Rs. 200.00 Per Kg
	3208.20.90	---	Other	Rs. 200.00 Per Kg
	3208.90	-	Other :	
	3208.90.20	---	Paints (including enamels)	Rs. 200.00 Per Kg
	3208.90.90	---	Other	Rs. 200.00 Per Kg
32.09			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.10	-	Based on acrylic or vinyl polymers :	
	3209.10.10	---	Paints (including enamels)	Rs. 200.00 Per Kg
	3209.10.90	---	Other	Rs. 200.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3209.90	-	Other :	
	3209.90.10	---	Paints (including enamels)	Rs. 200.00 Per Kg
	3209.90.90	---	Other	Rs. 200.00 Per Kg
32.10			Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather :	
	3210.00.20	---	Paints (including enamels)	Rs. 200.00 Per Kg
	3210.00.90	---	Other	Rs. 200.00 Per Kg
32.14			Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
	3214.10	-	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	Rs. 50.00 Per Kg
	3214.90	-	Other :	
	3214.90.10	---	Water based surfacing preparations for facades, walls and ceilings	Rs. 50.00 Per Kg
	3214.90.90	---	Other	Rs. 20.00 Per Kg
32.15			Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
		-	Printing ink :	
	3215.11	--	Black	Rs. 30.00 Per Kg
	3215.19	--	Other	Rs. 30.00 Per Kg
	3215.90.	-	Other :	
	3215.90.90	---	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
33.02			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
	3302.10	-	Of a kind used in the food or drink industries :	
	3302.10.90	---	Other	15 % or Rs. 730.00 Per l
33.03			Perfumes and toilet waters.	
	3303.00.10	---	Perfumes	Rs. 600.00 Per Kg
		---	Toilet waters:	
	3303.00.29	----	Other	Rs. 1000.00 Per Kg
33.04			Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
	3304.10.	-	Lip make-up preparations	Rs. 5000.00 Per Kg
	3304.20	-	Eye make-up preparations	Rs. 4700.00 Per Kg
	3304.30	-	Manicure or pedicure preparations	Rs. 1000.00 Per Kg
		-	Other :	
	3304.91	--	Powders, whether or not compressed	Rs. 800.00 Per Kg
	3304.99	--	Other	Rs.1700.00 Per Kg
33.05			Preparations for use on the hair.	
	3305.10	-	Shampoos	Rs. 1000.00 Per Kg
	3305.20	-	Preparations for permanent waving or straightening	Rs. 750.00 Per Kg
	3305.30	-	Hair lacquers	Rs. 700.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3305.90	-	Other	Rs. 1250.00 Per Kg
33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
	3306.10	-	Dentifrices	50 % or Rs. 750.00 Per Kg
	3306.90	-	Other	50 % or Rs. 850.00 Per Kg
33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
	3307.10.	-	Pre-shave, shaving or after-shave preparations	Rs. 700.00 Per Kg
	3307.20	-	Personal deodorants and antiperspirants	Rs. 800.00 Per Kg
	3307.30	-	Perfumed bath salts and other bath preparations	Rs. 700.00 Per Kg
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	15% or Rs. 1200.00 Per Kg
	3307.49	--	Other	15% or Rs. 1000.00 Per Kg
	3307.90.	-	Other :	
	3307.90.90	---	Other	Rs. 700.00 Per Kg
34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
	3401.11	--	For toilet use (including medicated products) :	
	3401.11.20	---	Wet wipes	45 % or Rs. 840.00 Per Kg
	3401.11.30	---	In retail packaging of 500 g or less	40 % or 40% of 65% of MRP or Rs 660.00 Per Kg
	3401.11.90	---	Other	40 % or Rs. 660.00 Per Kg
	3401.19	--	Other :	
	3401.19.20	---	Wet wipes	45 % or Rs. 1000.00 Per Kg
	3401.19.30	---	In retail packaging of 500 g or less	40 % or 40% of 65% of MRP or Rs 660.00 Per Kg
	3401.19.90	---	Other	40 % or Rs. 660.00 Per Kg
	3401.20	-	Soap in other forms :	
	3401.20.10	---	Soap in the form of noodles (Soap noodles)	10 %
	3401.20.90	---	Other	40 % or Rs. 420.00 Per Kg
	3401.30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	
	3401.30.20	---	Wet wipes	45 % or Rs. 840.00 Per Kg
	3401.30.90	---	Other	Rs. 800.00 Per Kg
34.02			Organic surface-active agents (other than soap); surface- active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
		-	Other organic surface active agents, whether or not put up for retail sale :	
	3402.50	--	Preparations put up for retail sale	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3402.90	-	Other :	
	3402.90.10	---	Washing preparations	35 % or Rs. 120.00 Per Kg
34.03			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	3403.19	--	Other:	
	3403.19.10	---	Lubricants used for motor vehicles	45 % or Rs. 400.00 Per Kg
	3403.99	--	Other:	
	3403.99.10	---	Lubricants used for motor vehicles	45 % or Rs. 400.00 Per Kg
34.05			Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
	3405.10	-	Polishes, creams and similar preparations for footwear or leather	45 % or Rs. 260.00 Per Kg
	3405.20	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	45 % or Rs. 260.00 Per Kg
	3405.30	-	Polishes and similar preparations for coachwork, other than metal polishes	45 % or Rs. 400.00 Per Kg
	3405.40	-	Scouring pastes and powders and other scouring preparations :	
	3405.40.90	---	Other	45 % or Rs. 250.00 Per Kg
	3405.90	-	Other	45 % or Rs. 330.00 Per Kg
34.06	3406.00		Candles, tapers and the like.	45 % or Rs. 200.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
35.06			Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
	3506.10	-	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg :	
	3506.10.90	---	Other	20 %
		-	Other :	
	3506.91	--	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :	
	3506.91.20	---	Other in immediate packing not exceeding a net weight of 10 kg	15 % or Rs. 250.00 Per Kg
	3506.91.90	---	Other	15 % or Rs. 250.00 Per Kg
36.04			Fireworks, signalling flares, rain rockets, fog signals and other pyro-technic articles.	
	3604.10.	-	Fireworks	15 %
36.05	3605.00		Matches, other than pyrotechnic articles of heading 36.04.	15 %
36.06			Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
	3606.10	-	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20 % or Rs. 180.00 Per Kg
	3606.90	-	Other	20 % or Rs. 180.00 Per Kg
38.07			Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. :	
	3807.00.10	---	Composite solvents and thinners for varnish	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
38.08			Insecticides, rodenticides, fungicides, herbicides, anti- sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers) .	
	3808.59	--	Other:	
	3808.59.10	---	Mosquito coils	40 %
	3808.59.92	----	Aerosol and refills for vaporizers	10 %
	3808.61	--	In packings of a net weight content not exceeding 300g	
	3808.61.10	---	Mosquito Coils	40 %
	3808.61.30	---	Aerosol and refills for vaporizers	10 %
	3808.62	--	In packings of a net weight content exceeding 300g but not exceeding 7.5kg	
	3808.62.10	---	Mosquito Coils	40 %
	3808.62.30	---	Aerosol and refills for vaporizers	10 %
	3808.69	--	Other:	
	3808.69.10	---	Mosquito coils	40 %
		-	Other :	
	3808.91	--	Insecticides :	
	3808.91.10	---	Mosquito coils	40 %
	3808.91.40	---	Aerosol and refills for vaporizers	10 %
38.09			Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included.	
		-	Other :	
	3809.91	--	Of a kind used in the textile or like industries	
	3809.91.11	---	In packings not exceeding a net weight of 10 kg	10 %
38.16	3816.00.		Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	Rs. 20.00 Per Kg
38.19	3819.00		Hydraulic brake fluids and other prepare liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
38.23			Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	3823.19	--	Other :	
	3823.19.90	---	Other	5 %
38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
	3824.50	-	Non-refractory mortars and concretes	Rs. 20.00 Per Kg
	3824.60	-	Sorbitol other than that of subheading 2905.44	Rs. 10.00 Per Kg
	3824.99	--	Other :	
	3824.99.20	---	Road marking paints	15 %
39.03			Polymers of styrene, in primary forms.	
	3903.90	-	Other:	
	3903.90.10	---	Water based homopolymers and copolymers	35 %
39.05			Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		-	Poly(vinyl acetate) :	
	3905.12	--	In aqueous dispersion	35 %
		-	Vinyl acetate copolymers :	
	3905.21	--	In aqueous dispersion	35 %
39.06			Acrylic polymers in primary forms.	
	3906.10	-	Poly(methyl methacrylate) :	
	3906.10.10	---	In aqueous dispersion or solution	35 %
	3906.90	-	Other :	
	3906.90.10	---	In aqueous dispersion or solution	35 %
39.07			Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3907.50	-	Alkyd resins :	
	3907.50.90	---	Other	10 % or Rs. 45 Per Kg
		-	Other polyesters :	
	3907.91	--	unsaturated	5 %
39.09			Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	3909.50	-	Polyurethanes	5 %
39.16			Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
	3916.90	-	Of other plastics	5 %
39.17			Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
	3917.10	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	15 %
		-	Tubes, pipes and hoses, rigid :	
	3917.21	--	Of polymers of ethylene	25 %
	3917.22	--	Of polymers of propylene :	
	3917.22.10	---	Tubes of polymers of propylene of a length not exceeding 150 mm and having an inner diameter not exceeding 2.2 mm and outer diameter not exceeding 3.2 mm	15 %
	3917.22.90	---	Other	30 %
	3917.23	--	Of polymers of vinyl chloride	35 %
	3917.29	--	Of other plastics:	
	3917.29.90	---	Other	30 %
		-	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	15 %
	3917.31.90	---	Other	15 %
	3917.32	--	Other, not reinforced or otherwise combined with other materials, without fittings	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3917.33	--	Other, not reinforced or otherwise combined with other materials, with fittings	15 %
	3917.39	--	Other	
	3917.39.10	---	Intended for transfer of liquefied petroleum gas	15 %
	3917.39.90	---	Other	15 %
	3917.40	-	Fittings:	
	3917.40.10	---	Of polyester resin, glass fiber, and mineral reinforcing agents, of a kind used for hydropower pipelines	15 %
	3917.40.90	---	Other	30 %
39.18			Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
	3918.10	-	Of polymers of vinyl chloride	30 % or Rs.135.00 Per Kg
	3918.90	-	Of other plastics	30 % or Rs.135.00 Per Kg
39.19			Self-adhesive plates, sheets, film, foil, tape, strip and flat other shapes, of plastics, whether or not in rolls.	
	3919.10	-	In rolls of a width not exceeding 20 cm	30%
	3919.90.	-	Other :	
	3919.90.90	---	Other	15 %
39.20			Other plates, sheets, film, foil and strip, of plastics, non- cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.10	-	Of polymers of ethylene :	
	3920.10.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.20	-	Of polymers of propylene :	
	3920.20.20	---	Strapping tapes	15 %
	3920.20.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.30	-	Of polymers of styrene :	
	3920.30.10	---	Of a thickness not exceeding 2 mm	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3920.30.90	---	Other	15 % or Rs. 300.00 Per Kg
		-	Of polymers of vinyl chloride :	
	3920.43	--	Containing by weight not less than 6% of plasticisers :	
	3920.43.30	---	Printed sheets for manufacture of floor coverings, whether or not laminated with plastics, of a total thickness not exceeding 0.15 mm, and a width not less than 72 inches.	15 %
	3920.43.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.49	--	Other :	
	3920.49.10	---	Shrink wrap film	15 % or Rs.300.00 Per Kg
	3920.49.90	---	Other	15 %
		-	Of acrylic polymers :	
		---	Other:	
	3920.51.91	----	Of which thickness not less than 100 mm	15 % or Rs.300.00 Per Kg
	3920.51.99	----	Other	30 % or Rs. 600.00 Per Kg
	3920.59	--	Other :	
	3920.59.90	---	Other	15 % or Rs.300.00 Per Kg
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	
	3920.61	--	Of polycarbonates :	
	3920.61.90	---	Other	30 % or Rs. 600.00 Per Kg
	3920.62	--	Of poly(ethylene terephthalate) :	
	3920.62.90	---	Other	15 % or Rs. 300.00 Per Kg
		---	Other	
	3920.63.91	----	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15 % or Rs. 300.00 Per Kg
	3920.63.99	----	Other	15 % or Rs. 300.00 Per Kg
		---	Other	
	3920.69.91	----	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15 % or Rs. 300.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3920.69.99	----	Other	20% or Rs. 300.00 Per Kg
		-	Of cellulose or its chemical derivatives :	
	3920.71	--	Of regenerated cellulose :	
	3920.71.10	---	Printed	30 % or Rs. 600.00 Per Kg
	3920.71.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.79	--	Of other cellulose derivatives:	
	3920.79.90	---	Other	30 % or Rs. 600.00 Per Kg
		-	Of other plastics :	
	3920.91	--	Of poly(vinyl butyral) :	
	3920.91.90	---	Other	30 % or Rs. 600.00 Per Kg
	3920.92.	--	Of polyamides :	
	3920.92.90	---	Other	15 % or Rs. 300.00 Per Kg
	3920.99.	--	Of other plastics :	
	3920.99.90	---	Other	30 % or Rs. 600.00 Per Kg
39.21			Other plates, sheets, film, foil and strip, of plastics.	
		-	Cellular :	
	3921.11	--	Of polymers of styrene :	
	3921.11.10	---	Of polystyrene not exceeding 2 mm in thickness	30 %
	3921.11.90	---	Other	10 %
	3921.12	--	Of polymers of vinyl chloride	
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	10 %
	3921.12.90	---	Other	15 % or Rs. 30.00 Per Kg
	3921.13	--	Of polyurethanes:	
	3921.13.90	---	Other	15 %
	3921.14	--	Of regenerated cellulose :	
	3921.14.10	---	Printed	30 %
	3921.14.90	---	Other	10 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3921.19	--	Of other plastics :	
	3921.19.10	---	Of phenoplasts	10 %
	3921.19.20	---	Of aminoplasts	10 %
	3921.19.30	---	Of silicone	10 %
	3921.19.40	---	Of polyamides	10 %
	3921.19.50	---	Of copolymers of vinyl chloride and vinyl acetate	10 %
	3921.19.90	---	Other	25 %
	3921.90	-	Other :	
		---	Printed:	
	3921.90.19	----	Other	15 % or Rs. 180.00 Per Kg
39.22			Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
	3922.10	-	Baths, shower-baths, sinks and wash-basins	50 %
	3922.20	-	Lavatory seats and covers	50 %
	3922.90	-	Other:	
	3922.90.90	---	Other	50 %
39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
	3923.10	-	Boxes, cases, crates and similar articles :	
	3923.10.40	---	Polystyrene Boxes, Disposable	15 %
	3923.10.50	---	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15 %
	3923.10.90	---	Other	25 %
		-	Sacks and bags (including cones) :	
	3923.21	--	Of polymers of ethylene :	
	3923.21.10	---	Made of sheeting with thickness of 40 microns and below	25 %
	3923.21.20	---	Other, heat shrinkable bags, printed for packing of poultry products	15 %
	3923.21.90	---	Other	25 %
	3923.29	--	Of other plastics :	
	3923.29.10	---	Made of sheeting with thickness of 40 microns and below	25 %
	3923.29.20	---	Other, heat shrinkable bags, printed for packing of poultry products	10 %
	3923.29.30	---	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3923.29.90	---	Other	25 %
	3923.30	-	Carboys, bottles, flasks and similar articles:	
	3923.30.10	---	Bottles blanks for blowing up in to bottles	15 % or Rs. 60.00 Per Kg
	3923.30.20	---	Bottles of a capacity not exceeding 300 ml	15 % or Rs. 60.00 Per Kg
	3923.30.90	---	Other	30 % or Rs. 120.00 Per Kg
	3923.40	-	Spools, cops, bobbins and similar supports	15 % or Rs.60.00 Per Kg
	3923.50	-	Stoppers, lids, caps and other closures :	
	3923.50.90	---	Other	15 %
	3923.90	-	Other	
	3923.90.10	---	Collapsible tubes with pre-formed shoulder and ready for filling with tooth- pastes , as identifiable from printing ,with or without cap/ closure	5 %
	3923.90.20	---	Capsules used in the manufacture of pharmaceuticals or cosmetic products	5 %
	3923.90.90	---	Other	5 %
39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
	3924.10.10	---	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	45 % or Rs 380.00 Per Kg
	3924.10.90	---	Of other plastics	45 % or Rs 380.00 Per Kg
	3924.90.90	---	Other	45 % or Rs 380.00 Per Kg
39.25			Builders' ware of plastics, not elsewhere specified or included.	
	3925.10	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	10 %
	3925.20	-	Doors, windows and their frames and thresholds for doors	30 %
	3925.30	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	30 %
	3925.90	-	Other	30 % or Rs. 60.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
	3926.10	-	Office or school supplies :	
	3926.10.90	---	Other	20 %
	3926.20	-	Articles of apparel and clothing accessories (including gloves, mittens and mitts) :	
	3926.20.10	---	Life jackets	10 %
	3926.20.20	---	Gloves	10 %
	3926.20.90	---	Other	10 %
	3926.30	-	Fittings for furniture, coachwork or the like	30 %
	3926.40	-	Statuettes and other ornamental articles	30 % or Rs 120.00 Per Kg
	3926.90	-	Other :	
	3926.90.60	---	Handles for toothbrushes	30 % or Rs 300.00 Per Kg
	3926.90.99	----	Other	15 %
40.01			Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.10	-	Natural rubber latex, whether or not pre-vulcanised :	
	4001.10.10	---	Centrifuged rubber	Rs. 40.00 Per Kg
	4001.10.90	---	Other	Rs. 40.00 Per Kg
		-	Natural rubber in other forms :	
	4001.21	--	Smoked sheets :	
	4001.21.10	---	R.S.S.1	Rs. 40.00 Per Kg
	4001.21.20	---	R.S.S.2	Rs. 40.00 Per Kg
	4001.21.30	---	R.S.S.3	Rs. 40.00 Per Kg
	4001.21.40	---	R.S.S.4	Rs. 40.00 Per Kg
	4001.21.50	---	R.S.S.5	Rs. 40.00 Per Kg
	4001.21.90	---	Other	Rs. 40.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4001.22	--	Technically specified natural rubber (TSNR)	Rs. 40.00 Per Kg
	4001.29	--	Other :	
		---	Crepe :	
	4001.29.11	----	Sole	Rs. 40.00 Per Kg
	4001.29.12	----	Pale	Rs. 40.00 Per Kg
	4001.29.13	----	Brown	Rs. 40.00 Per Kg
	4001.29.14	----	Scrap	Rs. 40.00 Per Kg
	4001.29.20	---	Block rubber	Rs. 40.00 Per Kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	Rs. 40.00 Per Kg
	4001.29.40	---	Deproteinized natural rubber (DPNR)	Rs. 40.00 Per Kg
	4001.29.50	---	MG rubber	Rs. 40.00 Per Kg
	4001.29.60	---	SP rubber	Rs. 40.00 Per Kg
	4001.29.70	---	Other chemically modified form of rubber	Rs. 40.00 Per Kg
	4001.29.90	---	Other	Rs. 40.00 Per Kg
	4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	Rs. 40.00 Per Kg
40.05			Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	4005.10	-	Compounded with carbon black or silica	
		---	With silica	
	4005.10.11	----	Of natural rubber	Rs. 15.00 Per Kg
		---	With carbon black	
	4005.10.21	----	Of natural rubber	Rs. 15.00 Per Kg
	4005.20	-	Solutions; dispersions other than those of subheading 4005.10	Rs. 15.00 Per Kg
		-	Other :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4005.91	--	Plates, sheets and strip	Rs. 15.00 Per Kg
	4005.99	--	Other	Rs. 15.00 Per Kg
40.06			Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
	4006.10	-	"Camel-back" strips for retreading rubber tyres	Rs. 15.00 Per Kg
	4006.90	-	Other	Rs. 15.00 Per Kg
40.08			Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
		-	Of cellular rubber :	
	4008.11	--	Plates, sheets and strip	15 % or Rs. 50.00 Per Kg
	4008.19	--	Other	15 % or Rs. 50.00 Per Kg
		-	Of non-cellular rubber :	
	4008.21	--	Plates, sheets and strip	15 % or Rs. 50.00 Per Kg
	4008.29	--	Other	15 % or Rs. 50.00 Per Kg
40.09			Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		-	Not reinforced or otherwise combined with other materials :	
	4009.11	--	Without fittings	15 % or Rs. 50.00 Per Kg
	4009.12	--	With fittings	15 % or Rs. 50.00 Per Kg
		-	Reinforced or otherwise combined only with metal:	
	4009.21	--	Without fittings :	
	4009.21.10	---	Intended for transfer of liquefied petroleum gas	15 % or Rs 50.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4009.21.90	---	Other	15 % or Rs 50.00 Per Kg
	4009.22	--	With fittings :	
	4009.22.10	---	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.22.90	---	Other	15 % or Rs. 50.00 Per Kg
		-	Reinforced or otherwise combined only with textile materials :	
	4009.31	--	Without fittings :	
	4009.31.10	---	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.31.90	---	Other	15 % or Rs. 50.00 Per Kg
	4009.32	--	With fittings :	
	4009.32.10	---	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.32.90	---	Other	15 % or Rs. 50.00 Per Kg
		-	Reinforced or otherwise combined with other materials :	
	4009.41	--	Without fittings :	
	4009.41.10	---	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.41.90	---	Other	15 % or Rs. 50.00 Per Kg
	4009.42	--	With fittings :	
	4009.42.10	---	Intended for transfer of liquefied petroleum gas	15 % or Rs. 50.00 Per Kg
	4009.42.90	---	Other	15 % or Rs. 50.00 Per Kg
40.10			Conveyor or transmission belts or belting, of vulcanised rubber.	
	4010.35	--	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5 %
40.11			New pneumatic tyres, of rubber.	
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)	
	4011.10.90	----	Other	30 % or Rs. 400.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4011.20	-	Of a kind used on buses or lorries:	
		---	Having a rim size 20 inches and above:	
	4011.20.11	----	Tyre casing without markings	10 % or Rs. 100.00 Per Kg
	4011.20.19	----	Other	10 % or Rs. 110.00 Per Kg
	4011.20.90	---	Other	35 % or Rs. 400.00 Per Kg
	4011.40	-	Of a kind used on motorcycles	30 % or Rs. 360.00 Per Kg
	4011.50	-	Of a kind used on bicycles	30 %
	4011.70	-	Of a kind used on agricultural or forestry vehicles and machines	15 %
	4011.80	-	Of a kind used on construction , mining or industrial handling vehicles and machines :	
	4011.80.10	---	Having a rim size not exceeding 61 cm	15 %
	4011.80.90	---	Having a rim size exceeding 61 cm	15 %
	4011.90	-	Other:	
	4011.90.10	---	Of a kind used on auto trishaws	30 % or Rs. 200.00 Per Kg
	4011.90.90	---	Other	30 % or Rs. 600.00 Per Kg
40.12			Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
		-	Retreaded tyres :	
	4012.11	--	Of a kind used on motor cars (including station wagons and racing cars)	25 %
	4012.12	--	Of a kind used on buses or lorries	25 %
	4012.13	--	Of a kind used on aircraft	15 %
	4012.19	--	Other	25 %
	4012.20	-	used pneumatic tyres	25 %
	4012.90	-	Other:	
	4012.90.10	---	Solid tyres	15 %
	4012.90.90	---	Other	25 %
40.13			Inner tubes, of rubber.	
	4013.10	-	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	30 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4013.20	-	Of a kind used on bicycles	30 % or Rs. 300.00 Per Kg
	4013.90	-	Other:	
	4013.90.10	---	Of a kind used on three wheelers & motorcycles	30 % or Rs. 300.00 Per Kg
	4013.90.90	---	Other	30 % or Rs. 300.00 Per Kg
40.15			Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
	4015.19	--	Other	25 %
	4015.90	-	Other	25 %
40.16			Other articles of vulcanised rubber other than hard rubber.	
	4016.10	-	Of cellular rubber	10 %
		-	Other :	
	4016.91	--	Floor coverings and mats	30 %
	4016.92	--	Erasers	30 %
	4016.93	--	Gaskets, washers and other seals :	
	4016.93.90	---	Other	15 %
	4016.94	--	Boat or dock fenders, whether or not inflatable	30 %
	4016.95	--	Other inflatable articles :	
	4016.95.10	---	Air bags and steam bags for re-treading of tyres	10 %
	4016.95.90	---	Other	25 %
	4016.99	--	Other :	
	4016.99.90	---	Other	10 %
40.17			Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:	
	4017.00.90	---	Other	10 %
41.04			Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
		-	In the wet state (including wet-blue) :	
	4104.11	--	Full grains, unsplit; grain splits	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4104.11.90	---	Other	5 %
	4104.19	--	Other:	
	4104.19.90	---	Other	5 %
	4104.41	--	Full grains, unsplit; grain splits	5 %
	4104.49	--	Other	5 %
41.05			Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
	4105.30	-	In the dry state (crust)	5 %
41.06			Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
	4106.22	--	In the dry state (crust)	5 %
41.07			Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	
		-	Whole hides and skins :	
	4107.11	--	Full grains, unsplit	5 %
	4107.12	--	Grain splits	5 %
	4107.19	--	Other	5 %
		-	Other, including sides :	
	4107.91	--	Full grains, unsplit	5 %
	4107.92	--	Grain splits	5 %
	4107.99	--	Other	5 %
41.12	4112.00		Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5 %
41.13			Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	
	4113.10	-	Of goats or kids	5 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
42.01	4201.00		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	35 % or Rs. 400.00 Per Kg
42.02			Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
		-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :	
	4202.11	--	With outer surface of leather or of composition leather	Rs. 1400.00 Per Kg
	4202.12	--	With outer surface of plastics or of textile materials	Rs. 700.00 Per Kg
	4202.19	--	Other	Rs. 500.00 Per Kg
		-	Handbags, whether or not with shoulder strap, including those without handle :	
	4202.21	--	With outer surface of leather or of composition leather	Rs. 1000.00 Per Kg
	4202.22	--	With outer surface of sheeting of plastics or of textile materials	Rs. 1000.00 Per Kg
	4202.29	--	Other	Rs. 200.00 Per Kg
		-	Articles of a kind normally carried in the pocket or in the handbag :	
	4202.31	--	With outer surface of leather or of composition leather	Rs. 700.00 Per Kg
	4202.32	--	With outer surface of sheeting of plastics or of textile materials	Rs. 1000.00 Per Kg
	4202.39	--	Other	Rs. 500.00 Per Kg
		-	Other :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4202.91	--	With outer surface of leather or of composition leather	Rs. 300.00 Per Kg
	4202.92	--	With outer surface of sheeting of plastics or of textile materials	Rs. 300.00 Per Kg
	4202.99	--	Other	Rs. 300.00 Per Kg
42.03			Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.10	-	Articles of apparel	Rs. 400.00 Per Kg
		-	Gloves, mittens and mitts :	
	4203.21	--	Specially designed for use in sports	Rs. 400.00 Per Kg
	4203.29	--	Other	Rs. 400.00 Per Kg
	4203.30	-	Belts and bandoliers	Rs. 750.00 Per Kg
	4203.40	-	Other clothing accessories	Rs. 400.00 Per Kg
42.05			Other articles of leather or of composition leather :	
	4205.00.90	---	Other	Rs. 400.00 Per Kg
43.03			Articles of apparel, clothing accessories and other articles of furskin.	
	4303.90	-	Other	40 % or Rs. 640.00 Per Kg
44.10			Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
		-	Of wood :	
	4410.11	--	Particle board :	
	4410.11.10	---	Raw particle board, not covered or coated	15 %
	4410.11.90	---	Other	8 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4410.12	--	Oriented strand board (OSB)	15 %
	4410.19	--	Other	15 %
	4410.90	-	Other	15 %
44.12			Plywood, veneered panels and similar laminated wood.	
		-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
	4412.31	--	With at least one outer ply of tropical wood :	
	4412.31.10	---	Of a thickness exceeding 3mm	15 % or Rs. 30.00 Per Kg
	4412.33	--	Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus</i> spp.), ash (<i>Fraxinus</i> spp.), beech (<i>Fagus</i> spp.), birch (<i>Betula</i> spp.), cherry (<i>Prunus</i> spp.), chestnut (<i>Castanea</i> spp.), elm (<i>Ulmus</i> spp.), eucalyptus (<i>Eucalyptus</i> spp.), hickory (<i>Carya</i> spp.), horse chesnut (<i>Aesculus</i> spp.), lime (<i>Tilia</i> spp.), maple (<i>Acer</i> spp.), oak (<i>Quercus</i> spp.), plane tree (<i>Platanus</i> spp.), poplar and aspen (<i>Populus</i> spp.), robinia (<i>Robinia</i> spp.), tulipwood (<i>Liriodendron</i> spp.) or walnut (<i>Juglans</i> spp.) :	
	4412.33.10	---	Of a thickness exceeding 3 mm	15 % or Rs. 30.00 Per Kg
	4412.34	--	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33 :	
	4412.34.10	---	Of a thickness exceeding 3 mm	15 % or Rs. 30.00 Per Kg
	4412.39	---	Other , with both outer plies of coniferous wood:	
	4412.39.91	----	Of a thickness exceeding 3mm	15 % or Rs. 30.00 Per Kg
44.14			Wooden frames for paintings, photographs, mirrors or similar objects.	
	4414.10	-	Of tropical wood	15 %
	4414.90	-	Other	15 %
44.15			Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
	4415.10	-	Cases, boxes, crates, drums and similar packings; cable-drums	15 %
	4415.20	-	Pallets, box pallets and other load boards; pallet collars	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
44.16	4416.00		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	15 %
44.17			Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood :	
	4417.00.90	---	Other	15 %
44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
		-	Windows, French-windows and their frames :	
	4418.11	--	Of tropical wood	30 % or Rs. 100.00 Per Kg
	4418.19	--	Other	30 % or Rs. 100.00 Per Kg
		-	Doors and their frames and thresholds :	
	4418.21	--	Of tropical wood	30 % or Rs. 100.00 Per Kg
	4418.29	--	Other	30 % or Rs. 100.00 Per Kg
	4418.30	-	Posts and beams other than products of subheadings 4418.81 to 4418.89	30 % or Rs. 100.00 Per Kg
	4418.40.	-	Shuttering for concrete constructional work	15 %
	4418.50.	-	Shingles and shakes	15 %
		-	Assembled flooring panels :	
	4418.74	--	Other, for mosaic floors:	
	4418.74.10	---	Of rubber wood	15 %
	4418.74.90	---	Other	15 %
	4418.75	--	Other, multilayer:	
	4418.75.10	---	Of rubber wood	15 %
	4418.75.90	---	Other	15 %
	4418.79	--	Other :	
	4418.79.10	---	Of rubber wood	15 %
	4418.79.90	---	Other	15 %
		-	Engineered structural timber products:	
	4418.81	--	Glue-laminated timber (glulam)	30 % or Rs. 100.00 Per Kg
	4418.82	--	Cross-laminated timber (CLT or X-lam)	30 % or Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4418.83	--	I beams	30 % or Rs. 100.00 Per Kg
	4418.89	--	Other	30 % or Rs. 100.00 Per Kg
		-	Other :	
	4418.91	--	Of bamboo	15 % or Rs. 50.00 Per Kg
	4418.92	--	Cellular wood panels	30 % or Rs. 100.00 Per Kg
	4418.99	--	Other	30 % or Rs. 100.00 Per Kg
44.19			Tableware and kitchenware, of wood.	
		-	Of bamboo :	
	4419.11	--	Bread boards, chopping boards and similar boards	20 % or Rs. 100.00 Per Kg
	4419.12	--	Chopsticks	20 % or Rs. 100.00 Per Kg
	4419.19	--	Other	35 % or Rs. 100.00 Per Kg
	4419.20	--	Of tropical wood	35 % or Rs. 100.00 Per Kg
	4419.90	-	Other	35 % or Rs. 100.00 Per Kg
44.20			Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
		-	Statuettes and other ornaments :	
	4420.11	--	Of tropical wood	30 % or Rs. 50.00 Per Kg
	4420.19	--	Other	30 % or Rs. 50.00 Per Kg
	4420.90	-	Other	30 % or Rs. 50.00 Per Kg
44.21			Other articles of wood.	
	4421.10	-	Clothes hangers	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4421.20	-	Coffins	15 %
	4421.99	--	Other:	
		---	Handicraft :	
	4421.99.41	----	Of coconut wood	35 % or Rs. 100.00 Per Kg
	4421.99.49	----	Other	35 % or Rs. 100.00 Per Kg
	4421.99.90	---	Other	35 % or Rs. 100.00 Per Kg
46.01			Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
		-	Mats, matting and screens of vegetable materials :	
	4601.21	--	Of bamboo	45 % or Rs. 300.00 Per Kg
	4601.22	--	Of rattan	45 % or Rs. 210.00 Per Kg
	4601.29	--	Other	45 % or Rs. 160.00 Per Kg
		-	Other :	
	4601.92	--	Of bamboo	45 % or Rs. 210.00 Per Kg
	4601.93	--	Of rattan	45 % or Rs. 210.00 Per Kg
	4601.94	--	Of other vegetable materials	45 % or Rs. 210.00 Per Kg
	4601.99	--	Other	45 % or Rs. 210.00 Per Kg
46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
		-	Of vegetable materials :	
	4602.11	--	Of bamboo	15 %
	4602.12	--	Of rattan	15 %
	4602.19	--	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4602.90	-	Other	15 %
48.01	4801.00		Newsprint, in rolls or sheets.	5 %
48.02			Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	
	4802.10	-	Hand-made paper and paperboard	10 %
48.04			Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
		-	Kraftliner :	
	4804.11	--	unbleached	5 %
	4804.19	--	Other	5 %
48.05			Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
		-	Fluting paper :	
	4805.11	--	Semi-chemical fluting paper	8 %
	4805.19	--	Other	8 %
		-	Testliner (recycled liner board) :	
	4805.24	--	Weighing 150 g/m ² or less	5 %
	4805.25	--	Weighing more than 150 g/m ²	5 %
		-	Other :	
	4805.92	--	Weighing more than 150 g/m ² but less than 225 g/m ² :	
	4805.92.10	---	Box Board	15 %
	4805.93	--	Weighing 225 g/m ² or more :	
	4805.93.10	---	Box Board	15 %
48.09			Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4809.90	-	Other :	
	4809.90.10	---	Carbon or similar copying papers	15 %
48.10			Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
		-	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fiber content consists of fibers obtained by a mechanical or chemi-mechanical process :	
	4810.29	--	Other	5 %
48.11			Paper, paperboard, cellulose wadding and webs of cellulose fibers, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
		---	In strips or rolls of a width not exceeding 15 cm:	
	4811.41.11	----	With backing	20 %
	4811.41.20	---	Printed wrappers for wrapping of soap	Rs. 200.00 Per Kg
		---	Other:	
	4811.41.91	----	With backing	20 %
	4811.49	--	Other :	
	4811.49.10	---	In strips or rolls of a width not exceeding 15 cm	Rs. 200.00 Per Kg
	4811.49.20	---	Printed wrappers for wrapping of soap	Rs. 200.00 Per Kg
	4811.49.90	---	Other	10 %
		-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	
	4811.51	--	Bleached, weighing more than 150 g/m2 :	
	4811.51.20	---	Printed wrappers for wrapping of soap	Rs. 200.00 Per Kg
	4811.51.90	---	Other	10 %
	4811.59	--	Other :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4811.59.10	---	Coated with silicone	10 %
	4811.59.20	---	Printed wrappers for wrapping of soap	Rs. 200.00 Per Kg
	4811.59.90	---	Other	10 %
	4811.60	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :	
	4811.60.10	---	Printed wrappers for wrapping of soap	Rs. 200.00 Per Kg
	4811.60.90	---	Other	10 %
	4811.90	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibers :	
	4811.90.10	---	Printed wrappers for wrapping of soap	Rs. 200.00 Per Kg
	4811.90.20	---	Kraft paper and paperboard, laminated with aluminium foil, in rolls or reels of a width exceeding 75 cm	10 %
	4811.90.30	---	Cellulose wadding in rolls of a width not exceeding 15 cm	15 %
	4811.90.90	---	Other	15 %
48.14			Wallpaper and similar wall coverings; window transparencies of paper.	
	4814.20	-	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	15 %
	4814.90.	-	Other :	
	4814.90.10	---	Wall paper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	15 %
	4814.90.90	---	Other	15 %
48.16			Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
	4816.90.	-	Other :	
	4816.90.10	---	Carbon or similar copying papers	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
48.17			Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
	4817.10	-	Envelopes	15 %
	4817.20	-	Letter cards, plain postcards and correspondence cards	15 %
	4817.30	-	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15 %
48.18			Toilet paper and similar paper, cellulose wadding or webs of cellulose fibers, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibers.	
	4818.10	-	Toilet paper :	
	4818.10.10	---	In rolls of a width not exceeding 15 cm	25 %
	4818.10.90	---	Other	10 %
	4818.20	-	Handkerchiefs, cleansing or facial tissues and towels	25 %
	4818.30	-	Tablecloths and serviettes	25 %
	4818.50	-	Articles of apparel and clothing accessories :	
	4818.50.90	---	Other	25 %
	4818.90	-	Other :	
	4818.90.90	---	Other	25 %
48.19			Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
	4819.10	-	Cartons, boxes and cases, of corrugated paper or paperboard	25 %
	4819.20	-	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	25 %
	4819.30	-	Sacks and bags, having a base of a width of 40 cm or more	25 %
	4819.40	-	Other sacks and bags, including cones :	
	4819.40.90	---	Other	15 %
	4819.50	-	Other packing containers, including record sleeves	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4819.60	-	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15 %
48.20			Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
	4820.10	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	35 % or Rs. 250.00 Per Kg
	4820.30	-	Binders (other than book covers), folders and file covers	35 % or Rs. 250.00 Per Kg
	4820.40	-	Manifold business forms and interleaved carbon sets	35 % or Rs. 200.00 Per Kg
	4820.50	-	Albums for samples or for collections	35 % or Rs. 200.00 Per Kg
	4820.90	-	Other	35 % or Rs. 200.00 Per Kg
48.21			Paper or paperboard labels of all kinds, whether or not printed.	
	4821.10	-	Printed :	
	4821.10.10	---	Printed wrappers for wrapping of soap	35 % or Rs. 200.00 Per Kg
	4821.10.90	---	Other	25 %
	4821.90	-	Other	25 %
48.23			Other paper, paperboard, cellulose wadding and webs of cellulose fibers, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibers.	
		-	Trays, dishes, plates, cups and the like, of paper or paperboard :	
	4823.61	--	Of bamboo	15 %
	4823.69	--	Other	15 %
	4823.90.	-	Other :	
	4823.90.10	---	Self-adhesive paper, in strips or rolls	8 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4823.90.20	---	U shaped drinking straws	15 %
	4823.90.90	---	Other	15 %
49.07			Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; bank notes; cheque forms; stock, share or bond certificates and similar documents of title :	
	4907.00.10	---	Cheque leaves and cheque books other than travellers' cheques in any form	15 %
49.09	4909.00		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	25 %
49.10	4910.00		Calendars of any kind, printed, including calendar blocks.	45 % or Rs. 300.00 Per Kg
49.11			Other printed matter, including printed pictures and photographs.	
	4911.10	-	Trade advertising material, commercial catalogues and the like :	
	4911.10.90	---	Other	15 % or Rs. 300.00 Per Kg
		-	Other :	
	4911.91	--	Pictures, designs and photographs :	
	4911.91.10	---	Printed pictures, and photographs in book form	45 %
	4911.91.20	---	Other printed pictures and photographs	45 %
	4911.99	--	Other :	
	4911.99.20	---	Printed wrappers for wrapping of soap	Rs. 260.00 Per Kg
	4911.99.30	---	Lottery tickets, Telephone cards	15 % or Rs. 386.00 Per Kg
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	15 % or Rs. 300.00 Per Kg
	4911.99.50	---	Other printed lables, wrappers, and the like	15 %
	4911.99.90	---	Other	15 % or Rs. 300.00 Per Kg
50.07			Woven fabrics of silk or of silk waste.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5007.10	-	Fabrics of noil silk	Rs. 100.00 Per Kg
	5007.20	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Rs. 100.00 Per Kg
	5007.90	-	Other fabrics	Rs. 100.00 Per Kg
51.11			Woven fabrics of carded wool or carded fine animal hair	
		-	Containing 85% or more by weight of wool or of fine animal hair :	
	5111.11	--	Of a weight not exceeding 300 g/m2	Rs. 100.00 Per Kg
	5111.19	--	Other	Rs. 100.00 Per Kg
	5111.20	-	Other, mixed mainly or solely with man-made filaments	Rs. 100.00 Per Kg
	5111.30	-	Other, mixed mainly or solely with man-made staple fibers	Rs. 100.00 Per Kg
	5111.90	-	Other	Rs. 100.00 Per Kg
51.12			Woven fabrics of combed wool or of combed fine animal hair.	
		-	Containing 85% or more by weight of wool or of fine animal hair :	
	5112.11	--	Of a weight not exceeding 200 g/m2	Rs. 100.00 Per Kg
	5112.19	--	Other	Rs. 100.00 Per Kg
	5112.20	-	Other, mixed mainly or solely with man-made filaments	Rs. 100.00 Per Kg
	5112.30	-	Other, mixed mainly or solely with man-made staple fibers	Rs. 100.00 Per Kg
	5112.90	-	Other	Rs. 100.00 Per Kg
51.13	5113.00		Woven fabrics of coarse animal hair or of horsehair.	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
52.08			Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.	
		-	Unbleached :	
	5208.11	--	Plain weave, weighing not more than 100 g/m2 :	
	5208.11.20	---	Plain weave, weighing not more than 30 g/m2	Rs. 300.00 Per Kg
	5208.11.90	---	Other	Rs. 50.00 Per Kg
	5208.12	--	Plain weave, weighing more than 100 g/m2	Rs. 75.00 Per Kg
	5208.13	--	3-thread or 4-thread twill, including cross twill	Rs. 75.00 Per Kg
	5208.19	--	Other fabrics	Rs. 75.00 Per Kg
		-	Bleached :	
	5208.21	--	Plain weave, weighing not more than 100 g/m2 :	
	5208.21.10	---	Plain weave, weighing not more than 30 g/m2	Rs. 300.00 Per Kg
	5208.21.90	---	Other	Rs. 100.00 Per Kg
	5208.22	--	Plain weave, weighing more than 100 g/m2	Rs. 100.00 Per Kg
	5208.23	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5208.29	--	Other fabrics	Rs. 100.00 Per Kg
		-	Dyed :	
	5208.31	--	Plain weave, weighing not more than 100 g/m2	Rs. 100.00 Per Kg
	5208.32	--	Plain weave, weighing more than 100 g/m2	Rs. 100.00 Per Kg
	5208.33	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5208.39	--	Other fabrics	Rs. 100.00 Per Kg
		-	Of yarns of different colours :	
	5208.41	--	Plain weave, weighing not more than 100 g/m2	Rs. 100.00 Per Kg
	5208.42	--	Plain weave, weighing more than 100 g/m2	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5208.43	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5208.49	--	Other fabrics	Rs. 100.00 Per Kg
		-	Printed :	
	5208.51	--	Plain weave, weighing not more than 100 g/m ²	Rs. 100.00 Per Kg
	5208.52	--	Plain weave, weighing more than 100 g/m ²	Rs. 100.00 Per Kg
	5208.59	--	Other fabrics	Rs. 100.00 Per Kg
52.09			Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	
		-	Unbleached :	
	5209.11	--	Plain weave	Rs. 75.00 Per Kg
	5209.12	--	3-thread or 4-thread twill, including cross twill	Rs. 75.00 Per Kg
	5209.19	--	Other fabrics	Rs. 75.00 Per Kg
		-	Bleached :	
	5209.21	--	Plain weave	Rs. 100.00 Per Kg
	5209.22	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5209.29	--	Other fabrics	Rs. 100.00 Per Kg
		-	Dyed :	
	5209.31	--	Plain weave	Rs. 100.00 Per Kg
	5209.32	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5209.39	--	Other fabrics	Rs. 100.00 Per Kg
		-	Of yarns of different colours :	
	5209.41	--	Plain weave	Rs. 100.00 Per Kg
	5209.42	--	Denim	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5209.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5209.49	--	Other fabrics	Rs. 100.00 Per Kg
		-	Printed :	
	5209.51	--	Plain weave	Rs. 100.00 Per Kg
	5209.52	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5209.59	--	Other fabrics	Rs. 100.00 Per Kg
52.10			Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing not more than 200 g/m2.	
		-	Unbleached :	
	5210.11	--	Plain weave	Rs. 75.00 Per Kg
	5210.19	--	Other fabrics	Rs. 75.00 Per Kg
		-	Bleached :	
	5210.21	--	Plain weave	Rs. 100.00 Per Kg
	5210.29	--	Other fabrics	Rs. 100.00 Per Kg
		-	Dyed :	
	5210.31	--	Plain weave	Rs. 100.00 Per Kg
	5210.32	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5210.39	--	Other fabrics	Rs. 100.00 Per Kg
		-	Of yarns of different colours :	
	5210.41	--	Plain weave	Rs. 100.00 Per Kg
	5210.49	--	Other fabrics	Rs. 100.00 Per Kg
		-	Printed :	
	5210.51	--	Plain weave	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5210.59	--	Other fabrics	Rs. 100.00 Per Kg
52.11			Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibers, weighing more than 200 g/m ² .	
		-	Unbleached :	
	5211.11	--	Plain weave	Rs. 75.00 Per Kg
	5211.12	--	3-thread or 4-thread twill, including cross twill	Rs. 75.00 Per Kg
	5211.19	--	Other fabrics	Rs. 75.00 Per Kg
	5211.20	-	Bleached	Rs. 100.00 Per Kg
		-	Dyed :	
	5211.31	--	Plain weave	Rs. 100.00 Per Kg
	5211.32	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5211.39	--	Other fabrics	Rs. 100.00 Per Kg
		-	Of yarns of different colours :	
	5211.41	--	Plain weave	Rs. 100.00 Per Kg
	5211.42	--	Denim	Rs. 100.00 Per Kg
	5211.43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5211.49	--	Other fabrics	Rs. 100.00 Per Kg
		-	Printed :	
	5211.51	--	Plain weave	Rs. 100.00 Per Kg
	5211.52	--	3-thread or 4-thread twill, including cross twill	Rs. 100.00 Per Kg
	5211.59	--	Other fabrics	Rs. 100.00 Per Kg
52.12			Other woven fabrics of cotton.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Weighing not more than 200 g/m2 :	
	5212.11	--	unbleached	Rs. 75.00 Per Kg
	5212.12.	--	Bleached	Rs. 100.00 Per Kg
	5212.13	--	Dyed	Rs. 100.00 Per Kg
	5212.14	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5212.15	--	Printed	Rs. 100.00 Per Kg
		-	Weighing more than 200 g/m2 :	
	5212.21	--	unbleached	Rs. 75.00 Per Kg
	5212.22	--	Bleached	Rs. 100.00 Per Kg
	5212.23	--	Dyed	Rs. 100.00 Per Kg
	5212.24	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5212.25	--	Printed	Rs. 100.00 Per Kg
53.05			Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :	
		---	Raw bristle fiber of coconut (coir) :	
	5305.00.11	----	Twisted	10 %
	5305.00.12	----	Not twisted	10 %
	5305.00.13	----	Bleached	10 %
	5305.00.14	----	Dyed	10 %
		---	Raw mattress fiber of coconut (coir) :	
	5305.00.21	----	Mixed with animal hair and not twisted	10 %
	5305.00.22	----	Other twisted	10 %
	5305.00.23	----	Other not twisted	10 %
	5305.00.30	---	Raw mixed fiber of coconut (coir) twisted	10 %
		---	Raw omatt fiber of coconut (coir) :	
	5305.00.41	----	Twisted	10 %
	5305.00.42	----	Not twisted	10 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5305.00.50	---	Raw fiber pith of coconut (raw format not processed)	10 %
		---	Other raw fiber of coconut (coir) :	
	5305.00.61	----	Twisted	10 %
	5305.00.69	----	Other	10 %
		---	Of coconut (coir) :	
	5305.00.71	----	Moulded products for use in horticulture	10 %
	5305.00.72	----	Tow, noils and waste	10 %
	5305.00.79	----	Other	10 %
		---	Of abaca :	
	5305.00.81	----	Raw	10 %
	5305.00.82	----	Tow, noils and waste	10 %
	5305.00.89	----	Other	10 %
		---	Other :	
	5305.00.94	----	Other tow and waste	10 %
	5305.00.99	----	Other	10 %
53.09			Woven fabrics of flax.	
		-	Containing 85% of more by weight of flax :	
	5309.11	--	unbleached or bleached	Rs. 100.00 Per Kg
	5309.19	--	Other	Rs. 100.00 Per Kg
		-	Containing less than 85% by weight of flax :	
	5309.21	--	unbleached or bleached	Rs. 100.00 Per Kg
	5309.29	--	Other	Rs. 100.00 Per Kg
53.10			Woven fabrics of jute or of other textile bast fibers of heading 53.03.	
	5310.10	-	unbleached	25 %
	5310.90	-	Other	25 %
54.07			Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
	5407.10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5407.30	-	Fabrics specified in Note 9 to Section XI	Rs. 100.00 Per Kg
		-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :	
	5407.41	--	unbleached or bleached	Rs. 100.00 Per Kg
	5407.42	--	Dyed	Rs. 100.00 Per Kg
	5407.43	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5407.44	--	Printed	Rs. 100.00 Per Kg
		-	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :	
	5407.51	--	unbleached or bleached	Rs. 100.00 Per Kg
	5407.52	--	Dyed	Rs. 100.00 Per Kg
	5407.53	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5407.54	--	Printed	Rs. 100.00 Per Kg
		-	Other woven fabrics, containing 85% or more by weight of polyester filaments :	
	5407.61	--	Containing 85% or more by weight of non-textured polyester filaments	Rs. 100.00 Per Kg
	5407.69	--	Other	Rs. 100.00 Per Kg
		-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :	
	5407.71	--	unbleached or bleached	Rs. 100.00 Per Kg
	5407.72	--	Dyed	Rs. 100.00 Per Kg
	5407.73	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5407.74	--	Printed	Rs. 100.00 Per Kg
		-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :	
	5407.81	--	unbleached or bleached	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5407.82	--	Dyed	Rs. 100.00 Per Kg
	5407.83	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5407.84	--	Printed	Rs. 100.00 Per Kg
		-	Other woven fabrics:	
	5407.91	--	unbleached or bleached	Rs. 100.00 Per Kg
	5407.92	--	Dyed	Rs. 100.00 Per Kg
	5407.93	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5407.94	--	Printed	Rs. 100.00 Per Kg
54.08			Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
	5408.10	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	Rs. 100.00 Per Kg
		-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :	
	5408.21	--	unbleached or bleached	Rs. 100.00 Per Kg
	5408.22	--	Dyed	Rs. 100.00 Per Kg
	5408.23	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5408.24	--	Printed	Rs. 100.00 Per Kg
		-	Other woven fabrics :	
	5408.31	--	unbleached or bleached	Rs. 100.00 Per Kg
	5408.32	--	Dyed	Rs. 100.00 Per Kg
	5408.33	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5408.34	--	Printed	Rs. 100.00 Per Kg
55.12			Woven fabrics of synthetic staple fibers, containing 85% or more by weight of synthetic staple fibers.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Containing 85% or more by weight of polyester staple fibers :	
	5512.11	--	unbleached or bleached	Rs. 100.00 Per Kg
	5512.19	--	Other	Rs. 100.00 Per Kg
		-	Containing 85% or more by weight of acrylic or modacrylic staple fibers :	
	5512.21	--	unbleached or bleached	Rs. 100.00 Per Kg
	5512.29	--	Other	Rs. 100.00 Per Kg
		-	Other :	
	5512.91	--	unbleached or bleached	Rs. 100.00 Per Kg
	5512.99	--	Other	Rs. 100.00 Per Kg
55.13			Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.	
		-	Unbleached or bleached :	
	5513.11	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg
	5513.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	Rs. 100.00 Per Kg
	5513.13	--	Other woven fabrics of polyester staple fibers	Rs. 100.00 Per Kg
	5513.19	--	Other woven fabrics	Rs. 100.00 Per Kg
		-	Dyed :	
	5513.21	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg
	5513.23	--	Other woven fabrics of polyester staple fibers	Rs. 100.00 Per Kg
	5513.29	--	Other woven fabrics	Rs. 100.00 Per Kg
		-	Of yarns of different colours :	
	5513.31	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5513.39	--	Other woven fabrics	Rs. 100.00 Per Kg
		-	Printed :	
	5513.41	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg
	5513.49	--	Other woven fabrics	Rs. 100.00 Per Kg
55.14			Woven fabrics of synthetic staple fibers, containing less than 85% by weight of such fibers, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.	
		-	Unbleached or bleached :	
	5514.11	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg
	5514.12	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	Rs. 100.00 Per Kg
	5514.19	--	Other woven fabrics	Rs. 100.00 Per Kg
		-	Dyed :	
	5514.21	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg
	5514.22	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	Rs. 100.00 Per Kg
	5514.23	--	Other woven fabrics of polyester staple fibers	Rs. 100.00 Per Kg
	5514.29	--	Other woven fabrics	Rs. 100.00 Per Kg
	5514.30	-	Of yarns of different colours	Rs. 100.00 Per Kg
		-	Printed :	
	5514.41	--	Of polyester staple fibers, plain weave	Rs. 100.00 Per Kg
	5514.42	--	3-thread or 4-thread twill, including cross twill, of polyester staple fibers	Rs. 100.00 Per Kg
	5514.43	--	Other woven fabrics of polyester staple fibers	Rs. 100.00 Per Kg
	5514.49	--	Other woven fabrics	Rs. 100.00 Per Kg
55.15			Other woven fabrics of synthetic staple fibers.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Of polyester staple fibers :	
	5515.11	--	Mixed mainly or solely with viscose rayon staple fibers	Rs. 100.00 Per Kg
	5515.12	--	Mixed mainly or solely with man-made filaments	Rs. 100.00 Per Kg
	5515.13	--	Mixed mainly or solely with wool or fine animal hair	Rs. 100.00 Per Kg
	5515.19	--	Other	Rs. 100.00 Per Kg
		-	Of acrylic or modacrylic staple fibres :	
	5515.21	--	Mixed mainly or solely with man-made filaments	Rs. 100.00 Per Kg
	5515.22	--	Mixed mainly or solely with wool or fine animal hair	Rs. 100.00 Per Kg
	5515.29	--	Other	Rs. 100.00 Per Kg
		-	Other woven fabrics :	
	5515.91	--	Mixed mainly or solely with man-made filaments	Rs. 100.00 Per Kg
	5515.99	--	Other	Rs. 100.00 Per Kg
55.16			Woven fabrics of artificial staple fibers.	
		-	Containing 85% or more by weight of artificial staple fibers :	
	5516.11	--	unbleached or bleached	Rs. 100.00 Per Kg
	5516.12	--	Dyed	Rs. 100.00 Per Kg
	5516.13	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5516.14	--	Printed	Rs. 100.00 Per Kg
		-	Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with man-made filaments :	
	5516.21	--	unbleached or bleached	Rs. 100.00 Per Kg
	5516.22	--	Dyed	Rs. 100.00 Per Kg
	5516.23	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5516.24	--	Printed	Rs. 100.00 Per Kg

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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with wool or fine animal hair :	
	5516.31	--	unbleached or bleached	Rs. 100.00 Per Kg
	5516.32	--	Dyed	Rs. 100.00 Per Kg
	5516.33	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5516.34	--	Printed	Rs. 100.00 Per Kg
		-	Containing less than 85% by weight of artificial staple fibers, mixed mainly or solely with cotton :	
	5516.41	--	unbleached or bleached	Rs. 100.00 Per Kg
	5516.42	--	Dyed	Rs. 100.00 Per Kg
	5516.43	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5516.44	--	Printed	Rs. 100.00 Per Kg
		-	Other :	
	5516.91	--	unbleached or bleached	Rs. 100.00 Per Kg
	5516.92	--	Dyed	Rs. 100.00 Per Kg
	5516.93	--	Of yarns of different colours	Rs. 100.00 Per Kg
	5516.94	--	Printed	Rs. 100.00 Per Kg
56.01			Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
		-	Wadding of textile materials and articles thereof:	
	5601.21	--	Of cotton	Rs. 75.00 Per Kg
	5601.22	--	Of man-made fibers	Rs. 75.00 Per Kg
	5601.29	--	Other	Rs. 75.00 Per Kg
	5601.30	-	Textile flock and dust and mill neps	Rs. 75.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
56.07			Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics(+).	
		-	Of sisal or other textile fibers of the genus Agave :	
	5607.21	--	Binder or baler twine	10 %
		-	Of polyethylene or polypropylene :	
	5607.41	--	Binder or baler twine	20 % or Rs. 90.00 Per Kg
	5607.49	--	Other :	
	5607.49.90	---	Other	20 % or Rs. 90.00 Per Kg
	5607.50	-	Of other synthetic fibers :	
	5607.50.90	---	Other	20 % or Rs. 225.00 Per Kg
	5607.90	-	Other :	
	5607.90.20	---	Coir twine	25 % or Rs. 145.00 Per Kg
	5607.90.30	---	Coir rope	20 % or Rs. 35.00 Per Kg
	5607.90.40	---	Of jute or of other textile bast fibers of heading 53.03	20 % or Rs.60.00 Per Kg
	5607.90.90	---	Other	20 % or Rs. 95.00 Per Kg
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
		-	Of man-made textile materials :	
	5608.19	--	Other	20 % or Rs. 90.00 Per Kg
	5608.90	-	Other	20 % or Rs. 90.00 Per Kg
57.01			Carpets and other textile floor coverings, knotted, whether or not made up.	
	5701.10	-	Of wool or fine animal hair	25 %
	5701.90	-	Of other textile materials :	
	5701.90.10	---	Coir carpets and rugs	25 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5701.90.20	---	Jute carpets	25 %
	5701.90.90	---	Other	25 %
57.02			Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	
	5702.20	-	Floor coverings of coconut fibers (coir) :	
	5702.20.10	---	Mats and rugs	25 %
57.05	5705.00		Other carpets and other textile floor coverings, whether or not made up.	10 %
58.01			Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
	5801.10	-	Of wool or fine animal hair	Rs. 100.00 Per Kg
		-	Of cotton :	
	5801.21	--	uncut weft pile fabrics	Rs. 100.00 Per Kg
	5801.22	--	Cut corduroy	Rs. 100.00 Per Kg
	5801.23	--	Other weft pile fabrics	Rs. 100.00 Per Kg
	5801.26	--	Chenille fabrics	Rs. 100.00 Per Kg
	5801.27	--	Warp pile fabrics	Rs. 100.00 Per Kg
		-	Of man-made fibers :	
	5801.31	--	uncut weft pile fabrics	Rs. 100.00 Per Kg
	5801.32	--	Cut corduroy	Rs. 100.00 Per Kg
	5801.33	--	Other weft pile fabrics	Rs. 100.00 Per Kg
	5801.36	--	Chenille fabrics	Rs. 100.00 Per Kg
	5801.37	--	Warp pile fabrics	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5801.90	-	Of other textile materials	Rs. 100.00 Per Kg
58.02			Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
	5802.10	-	Terry toweling and similar woven terry fabrics, of cotton	Rs. 75.00 Per Kg
	5802.20	-	Terry toweling and similar woven terry fabrics, of other textile materials	Rs. 100.00 Per Kg
	5802.30	-	Tufted textile fabrics	Rs. 100.00 Per Kg
58.03	5803.00		Gauze, other than narrow fabrics of heading 58.06.	Rs. 100.00 Per Kg
58.04			Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06(+).	
	5804.10	-	Tulles and other net fabrics :	
		---	Knotted netting:	
	5804.10.11	----	Of monofilament	Rs. 50.00 Per Kg
	5804.10.19	----	Other	Rs. 200.00 Per Kg
	5804.10.90	---	Other	Rs. 50.00 Per Kg
		-	Mechanically made lace :	
	5804.21	--	Of man-made fibers	Rs. 100.00 Per Kg
	5804.29	--	Of other textile materials	Rs. 100.00 Per Kg
	5804.30	-	Hand-made lace	Rs. 100.00 Per Kg
58.05	5805.00		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	Rs. 50.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
58.06			Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
	5806.10	-	Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics	Rs. 100.00 Per Kg
	5806.20	-	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	Rs. 100.00 Per Kg
		-	Other woven fabrics :	
	5806.31	--	Of cotton	Rs. 100.00 Per Kg
	5806.32	--	Of man-made fibers	Rs. 100.00 Per Kg
	5806.39	--	Of other textile materials	Rs. 100.00 Per Kg
	5806.40	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Rs. 100.00 Per Kg
58.07			Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	5807.10	-	Woven	Rs. 50.00 Per Kg
	5807.90	-	Other	Rs. 50.00 Per Kg
58.08			Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	5808.10	-	Braids in the piece	Rs. 50.00 Per Kg
	5808.90	-	Other	Rs. 50.00 Per Kg
58.09	5809.00		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Rs. 100.00 Per Kg
58.10			Embroidery in the piece, in strips or in motifs(+).	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5810.10	-	Embroidery without visible ground	Rs. 50.00 Per Kg
		-	Other embroidery :	
	5810.91	--	Of cotton	Rs. 50.00 Per Kg
	5810.92	--	Of man-made fibers	Rs. 50.00 Per Kg
	5810.99	--	Of other textile materials	Rs. 50.00 Per Kg
58.11	5811.00		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	Rs. 100.00 Per Kg
59.01			Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
	5901.10	-	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer cover of books or the like	Rs. 100.00 Per Kg
	5901.90	-	Other	Rs. 100.00 Per Kg
59.03			Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
	5903.10	-	With poly(vinyl chloride)	
	5903.10.10	---	Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed	25 % or Rs. 100.00 Per Kg
	5903.10.90	---	Other	30 % or Rs. 110.00 Per Kg
	5903.20	-	With polyurethane:	
	5903.20.10	---	Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed	25 % or Rs. 100.00 Per Kg
	5903.20.90	---	Other	25 % or Rs. 100.00 Per Kg
	5903.90	-	Other	

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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	5903.90.10	---	Woven tubular fabric made of the strip or like, obtained from materials heading 5404 of a lay-flat with not exceeding 750 mm whether or not printed	25 % or Rs. 100.00 Per Kg
	5903.90.90	---	Other	25 % or Rs. 100.00 Per Kg
59.07	5907.00		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Rs. 50.00 Per Kg
60.01			Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
	6001.10	-	"Long pile" fabrics	Rs. 100.00 Per Kg
		-	Looped pile fabrics :	
	6001.21	--	Of cotton	Rs. 100.00 Per Kg
	6001.22	--	Of man-made fibers	Rs. 100.00 Per Kg
	6001.29	--	Of other textile materials	Rs. 100.00 Per Kg
		-	Other :	
	6001.91	--	Of cotton	Rs. 100.00 Per Kg
	6001.92	--	Of man-made fibers	Rs. 100.00 Per Kg
	6001.99	--	Of other textile materials	Rs. 100.00 Per Kg
60.02			Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
	6002.40	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Rs. 100.00 Per Kg
	6002.90	-	Other	Rs. 100.00 Per Kg
60.03			Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6003.10	-	Of wool or fine animal hair	Rs. 100.00 Per Kg
	6003.20	-	Of cotton	Rs. 100.00 Per Kg
	6003.30	-	Of synthetic fibers	Rs. 100.00 Per Kg
	6003.40	-	Of artificial fibers	Rs. 100.00 Per Kg
	6003.90	-	Other	Rs. 100.00 Per Kg
60.04			Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
	6004.10.	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	Rs. 100.00 Per Kg
	6004.90	-	Other	Rs. 100.00 Per Kg
60.05			Warp knit fabrics (including those made on gallon knitting machines), other than those of headings 60.01 to 60.04	
	6005.21	--	unbleached or bleached	Rs. 100.00 Per Kg
	6005.22	--	Dyed	Rs. 100.00 Per Kg
	6005.23	--	Of yarns of different colours	Rs. 100.00 Per Kg
	6005.24	--	Printed	Rs. 100.00 Per Kg
		-	Of synthetic fibers :	
	6005.35	--	Fabrics specified in Subheading Note 1 to this chapter	Rs. 100.00 Per Kg
	6005.36	--	Other, unbleached or bleached	Rs. 100.00 Per Kg
	6005.37	--	Other, dyed	Rs. 100.00 Per Kg
	6005.38	--	Other, of yarns of different colours	Rs. 100.00 Per Kg
	6005.39	--	Other, printed	Rs. 100.00 Per Kg

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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Of artificial fibers :	
	6005.41	--	unbleached or bleached	Rs. 100.00 Per Kg
	6005.42	--	Dyed	Rs. 100.00 Per Kg
	6005.43	--	Of yarns of different colours	Rs. 100.00 Per Kg
	6005.44	--	Printed	Rs. 100.00 Per Kg
	6005.90	-	Other	Rs. 100.00 Per Kg
60.06			Other knitted or crocheted fabrics.	
	6006.10	-	Of wool or fine animal hair	Rs. 100.00 Per Kg
		-	Of cotton :	
	6006.21	--	unbleached or bleached	Rs. 100.00 Per Kg
	6006.22	--	Dyed	Rs. 100.00 Per Kg
	6006.23	--	Of yarns of different colours	Rs. 100.00 Per Kg
	6006.24	--	Printed	Rs. 100.00 Per Kg
		-	Of synthetic fibers :	
	6006.31	--	unbleached or bleached	Rs. 100.00 Per Kg
	6006.32	--	Dyed	Rs. 100.00 Per Kg
	6006.33	--	Of yarns of different colours	Rs. 100.00 Per Kg
	6006.34	--	Printed	Rs. 100.00 Per Kg
		-	Of artificial fibers :	
	6006.41	--	unbleached or bleached	Rs. 100.00 Per Kg
	6006.42	--	Dyed	Rs. 100.00 Per Kg
	6006.43	--	Of yarns of different colours	Rs. 100.00 Per Kg
	6006.44	--	Printed	Rs. 100.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6006.90	-	Other	Rs. 100.00 Per Kg
61.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
	6101.20	-	Of cotton	Rs. 200.00 Per Unit
	6101.30	-	Of man-made fibers	Rs. 200.00 Per Unit
	6101.90	-	Of other textile materials	Rs. 200.00 Per Unit
61.02			Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
	6102.10	-	Of wool or fine animal hair	Rs. 300 per Unit
	6102.20	-	Of cotton	Rs. 300 per Unit
	6102.30	-	Of man-made fibers	Rs. 300 per Unit
	6102.90	-	Of other textile materials	Rs. 300 per Unit
61.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	6103.10	-	Suits	Rs. 300 per Unit
		-	Ensembles :	
	6103.22	--	Of cotton	Rs. 300 per Unit
	6103.23	--	Of synthetic fibers	Rs. 300 per Unit
	6103.29	--	Of other textile materials	Rs. 300 per Unit
		-	Jackets and blazers :	
	6103.31	--	Of wool or fine animal hair	Rs. 300 per Unit
	6103.32	--	Of cotton	Rs. 300 per Unit
	6103.33	--	Of synthetic fibers	Rs. 300 per Unit
	6103.39	--	Of other textile materials	Rs. 300 per Unit
		-	Trousers, bib and brace overalls, breeches and shorts:	
	6103.41	--	Of wool or fine animal hair	Rs. 300 per Unit

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6103.42	--	Of cotton	Rs. 300 per Unit
	6103.43	--	Of synthetic fibers	Rs. 300 per Unit
	6103.49	--	Of other textile materials	Rs. 300 per Unit
61.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		-	Suits :	
	6104.13	--	Of synthetic fibers	Rs. 300 per Unit
	6104.19	--	Of other textile materials	Rs. 300 per Unit
		-	Ensembles :	
	6104.22	--	Of cotton	Rs. 300 per Unit
	6104.23	--	Of synthetic fibers	Rs. 300 per Unit
	6104.29	--	Of other textile materials	Rs. 300 per Unit
		-	Jackets and blazers :	
	6104.31	--	Of wool or fine animal hair	Rs. 300 per Unit
	6104.32	--	Of cotton	Rs. 300 per Unit
	6104.33	--	Of synthetic fibers	Rs. 300 per Unit
	6104.39	--	Of other textile materials	Rs. 300 per Unit
		-	Dresses :	
	6104.41	--	Of wool or fine animal hair	Rs. 300 per Unit
	6104.42	--	Of cotton	Rs. 300 per Unit
	6104.43	--	Of synthetic fibers	Rs. 300 per Unit
	6104.44	--	Of artificial fibers	Rs. 300 per Unit
	6104.49	--	Of other textile materials	Rs. 300 per Unit
		-	Skirts and divided skirts :	
	6104.51	--	Of wool or fine animal hair	Rs. 300 per Unit
	6104.52	--	Of cotton	Rs. 300 per Unit
	6104.53	--	Of synthetic fibers	Rs. 300 per Unit
	6104.59	--	Of other textile materials	Rs. 300 per Unit
		-	Trousers, bib and brace overalls, breeches and shorts:	
	6104.61	--	Of wool or fine animal hair	Rs. 300 per Unit
	6104.62	--	Of cotton	Rs. 300 per Unit
	6104.63	--	Of synthetic fibers	Rs. 300 per Unit
	6104.69	--	Of other textile materials	Rs. 300 per Unit
61.05			Men's or boys' shirts, knitted or crocheted.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6105.10	-	Of cotton	Rs. 300 per Unit
	6105.20	-	Of man-made fibers	Rs. 300 per Unit
	6105.90	-	Of other textile materials	Rs. 300 per Unit
61.06			Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
	6106.10	-	Of cotton	Rs. 300 per Unit
	6106.20	-	Of man-made fibers	Rs. 300 per Unit
	6106.90	-	Of other textile materials	Rs. 300 per Unit
61.07			Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		-	Underpants and briefs :	
	6107.11	--	Of cotton	Rs. 225 per Unit
	6107.12	--	Of man-made fibers	Rs. 225 per Unit
	6107.19	--	Of other textile materials	Rs. 225 per Unit
		-	Nightshirts and pyjamas :	
	6107.21	--	Of cotton	Rs. 225 per Unit
	6107.22	--	Of man-made fibers	Rs. 225 per Unit
	6107.29	--	Of other textile materials	Rs. 225 per Unit
		-	Other :	
	6107.91	--	Of cotton	Rs. 225 per Unit
	6107.99	--	Of other textile materials	Rs. 225 per Unit
61.08			Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		-	Slips and petticoats :	
	6108.11	--	Of man-made fibers	Rs. 225 per Unit
	6108.19	--	Of other textile materials	Rs. 225 per Unit
		-	Briefs and panties :	
	6108.21	--	Of cotton	Rs. 225 per Unit
	6108.22	--	Of man-made fibers	Rs. 225 per Unit
	6108.29	--	Of other textile materials	Rs. 225 per Unit
		-	Nightdresses and pyjamas :	
	6108.31	--	Of cotton	Rs. 225 per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6108.32	--	Of man-made fibers	Rs. 225 per Unit
	6108.39	--	Of other textile materials	Rs. 225 per Unit
		-	Other :	
	6108.91	--	Of cotton	Rs. 225 per Unit
	6108.92	--	Of man-made fibers	Rs. 225 per Unit
	6108.99	--	Of other textile materials	Rs. 225 per Unit
61.09			T-shirts, singlets and other vests, knitted or crocheted.	
	6109.10	-	Of cotton	Rs. 300 per Unit
	6109.90	-	Of other textile materials	Rs. 300 per Unit
61.10			Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
		-	Of wool or fine animal hair :	
	6110.11	--	Of wool	Rs. 300 Per Unit
	6110.12	--	Of Kashmir (cashmere) goats	Rs. 300 Per Unit
	6110.19	--	Other	Rs. 300 Per Unit
	6110.20	-	Of cotton	Rs. 300 Per Unit
	6110.30	-	Of man-made fibers	Rs. 300 Per Unit
	6110.90	-	Of other textile materials	Rs. 300 Per Unit
61.11			Babies' garments and clothing accessories, knitted or crocheted.	
	6111.20	-	Of cotton	Rs. 225 Per Unit
	6111.30	-	Of synthetic fibers	Rs. 225 Per Unit
	6111.90	-	Of other textile materials	Rs. 225 Per Unit
61.12			Track suits, ski suits and swimwear, knitted or crocheted.	
		-	Track suits:	
	6112.11	--	Of cotton	Rs. 225 Per Unit
	6112.12	--	Of synthetic fibers	Rs. 225 Per Unit
	6112.19	--	Of other textile materials	Rs. 300 Per Unit
	6112.20	-	Ski suits	Rs.300 Per Unit
		-	Men's or boys' swimwear :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6112.31	--	Of synthetic fibers	Rs. 300 Per Unit
	6112.39	--	Of other textile materials	Rs.300 Per Unit
		-	Women's or girls' swimwear :	
	6112.41	--	Of synthetic fibers	Rs. 300 Per Unit
	6112.49	--	Of other textile materials	Rs. 300Per Unit
61.13	6113.00		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	Rs. 300 Per Kg
61.14			Other garments, knitted or crocheted.	
	6114.20	-	Of cotton	Rs. 225 Per Kg
	6114.30	-	Of man-made fibers	Rs. 225 Per Kg
	6114.90	-	Of other textile materials	Rs. 225 Per Kg
61.15			Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
	6115.10	-	Graduated compression hosiery, (for example, stockings for varicose veins)	Rs. 950 per Kg
		-	Other Panty hose and tights :	
	6115.21	--	Of synthetic fibers, measuring per single yarn less than 67 decitex	Rs. 950 per Kg
	6115.22	--	Of synthetic fibers, measuring per single yarn 67 decitex or more	Rs. 950 per Kg
	6115.29	--	Of other textile materials	Rs. 950 per Kg
	6115.30	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	Rs. 950 per Kg
		-	Other :	
	6115.94	--	Of wool or fine animal hair	Rs. 1125 per Kg
	6115.95	--	Of cotton	Rs. 1125 per Kg
	6115.96	--	Of synthetic fibers	Rs. 1125 per Kg
	6115.99	--	Of other textile materials	Rs. 1125 per Kg
61.16			Gloves, mittens and mitts, knitted or crocheted.	
	6116.10	-	Impregnated, coated, covered or laminated with plastics or rubber	Rs. 225 per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Other :	
	6116.91	--	Of wool or fine animal hair	Rs. 225 per Kg
	6116.92	--	Of cotton	Rs. 225 per Kg
	6116.93	--	Of synthetic fibers	Rs. 225 per Kg
	6116.99	--	Of other textile materials	Rs. 225 per Kg
61.17			Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
	6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	Rs. 225 per Kg
	6117.80	-	Other accessories :	
	6117.80.10	---	Knee and ankle guards	Rs. 225 per Kg
	6117.80.20	---	Ties, bow ties and cravats	Rs. 225 per Kg
	6117.80.90	---	Other	Rs. 225 per Kg
62.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
	6201.20	-	Of wool or fine animal hair	Rs. 300 Per Unit
	6201.30	-	Of cotton	Rs. 300 Per Unit
	6201.40	-	Of man-made fibres	Rs. 300 Per Unit
	6201.90	-	Of other textile materials	Rs. 300 Per Unit
62.02			Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (includ- ing ski-jackets), wind-cheaters, wind- jackets and similar articles, other than those of heading 62.04.	
	6202.20	-	Of wool or fine animal hair	Rs. 300 Per Unit
	6202.30	-	Of cotton	Rs. 300 Per Unit
	6202.40	-	Of man-made fibres	Rs. 300 Per Unit
	6202.90	-	Of other textile materials	Rs. 300 Per Unit
62.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		-	Suits :	
	6203.11	--	Of wool or fine animal hair	Rs. 300 Per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6203.12	--	Of synthetic fibers:	
		---	Woven by Handloom:	
	6203.12.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.12.19	----	Other	Rs. 300 Per Unit
	6203.12.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.12.90	---	Other	Rs. 300 Per Unit
	6203.19	--	Of other textile materials:	
		---	Woven by Handloom:	
	6203.19.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.19.19	----	Other	Rs. 300 Per Unit
	6203.19.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.19.90	---	Other	Rs. 300 Per Unit
	6203.22	--	Of cotton:	
		---	Woven by Handloom:	
	6203.22.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.22.19	----	Other	Rs. 300 Per Unit
	6203.22.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.22.90	---	Other	Rs. 300 Per Unit
	6203.23	--	Of synthetic fibers:	
		---	Woven by Handloom:	
	6203.23.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.23.19	----	Other	Rs. 300 Per Unit
	6203.23.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.23.90	---	Other	Rs. 300 Per Unit
	6203. 29	--	Of other textile materials:	
		---	Woven by Handloom:	
	6203.29.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.29.19	----	Other	Rs. 300 Per Unit
	6203.29.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.29.90	---	Other	Rs. 300 Per Unit
		-	Jackets and blazers :	
	6203.31	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6203.32	--	Of cotton:	
		---	Woven by Handloom:	
	6203.32.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.32.19	----	Other	Rs. 300 Per Unit
	6203.32.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.32.90	---	Other	Rs. 300 Per Unit
	6203.33	--	Of synthetic fibers:	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		---	Woven by Handloom:	
	6203.33.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.33.19	----	Other	Rs. 300 Per Unit
	6203.33.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.33.90	---	Other	Rs. 300 Per Unit
	6203.39	--	Of other textile materials:	
		---	Woven by Handloom:	
	6203.39.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.39.19	----	Other	Rs. 300 Per Unit
	6203.39.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.39.90	---	Other	Rs. 300 Per Unit
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6203.41	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6203.42	--	Of cotton:	
		---	Woven by Handloom:	
	6203.42.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.42.19	----	Other	Rs. 300 Per Unit
	6203.42.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.42.90	---	Other	Rs. 300 Per Unit
	6203.43	--	Of synthetic fibers:	
		---	Woven by Handloom:	
	6203.43.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.43.19	----	Other	Rs. 300 Per Unit
	6203.43.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.43.90	---	Other	Rs. 300 Per Unit
	6203.49	--	Of other textile materials:	
		---	Woven by Handloom:	
	6203.49.11	----	Printed by batik process	Rs. 300 Per Unit
	6203.49.19	----	Other	Rs. 300 Per Unit
	6203.49.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6203.49.90	---	Other	Rs. 300 Per Unit
62.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		-	Suits :	
	6204.11	--	Of wool or fine animal hair	Rs. 300 Per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6204.12	--	Of cotton:	
		---	Woven by Handloom:	
	6204.12.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.12.19	----	Other	Rs. 300 Per Unit
	6204.12.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.12.90	---	Other	Rs. 300 Per Unit
	6204.13	--	Of synthetic fibres:	
		---	Woven by Handloom:	
	6204.13.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.13.19	----	Other	Rs. 300 Per Unit
	6204.13.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.13.90	---	Other	Rs. 300 Per Unit
	6204.19	--	Of other textile materials:	
		---	Woven by Handloom:	
	6204.19.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.19.19	----	Other	Rs. 300 Per Unit
	6204.19.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.19.90	---	Other	Rs. 300 Per Unit
		-	Ensembles :	
	6204.21	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6204.22	--	Of cotton:	
		---	Woven by Handloom:	
	6204.22.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.22.19	----	Other	Rs. 300 Per Unit
	6204.22.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.22.90	---	Other	Rs. 300 Per Unit
	6204.23	--	Of synthetic fibres:	
		---	Woven by Handloom:	
	6204.23.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.23.19	----	Other	Rs. 300 Per Unit
	6204.23.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.23.90	---	Other	Rs. 300 Per Unit
	6204.29	--	Of other textile materials:	
		---	Woven by Handloom:	
	6204.29.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.29.19	----	Other	Rs. 300 Per Unit
	6204.29.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.29.90	---	Other	Rs. 300 Per Unit
		-	Jackets and blazers :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6204.31	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6204.32	--	Of cotton:	
		---	Woven by Handloom:	
	6204.32.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.32.19	----	Other	Rs. 300 Per Unit
	6204.32.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.32.90	---	Other	Rs. 300 Per Unit
	6204.33	--	Of synthetic fibres:	
		---	Woven by Handloom:	
	6204.33.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.33.19	----	Other	Rs. 300 Per Unit
	6204.33.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.33.90	---	Other	Rs. 300 Per Unit
	6204.39	--	Of other textile materials:	
		---	Woven by Handloom:	
	6204.39.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.39.19	----	Other	Rs. 300 Per Unit
	6204.39.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.39.90	---	Other	Rs. 300 Per Unit
		-	Dresses :	
	6204.41	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6204.42	--	Of cotton:	
		---	Woven by Handloom:	
	6204.42.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.42.19	----	Other	Rs. 300 Per Unit
	6204.42.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.42.90	---	Other	Rs. 300 Per Unit
	6204.43	--	Of synthetic fibres	
		---	Woven by Handloom:	
	6204.43.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.43.19	----	Other	Rs. 300 Per Unit
	6204.43.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.43.90	---	Other	Rs. 300 Per Unit
	6204.44	--	Of artificial fibres	
		---	Woven by Handloom:	
	6204.44.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.44.19	----	Other	Rs. 300 Per Unit
	6204.44.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.44.90	---	Other	Rs. 300 Per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6204.49	--	Of other textile materials	
		---	Woven by Handloom:	
	6204.49.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.49.19	----	Other	Rs. 300 Per Unit
	6204.49.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.49.90	---	Other	Rs. 300 Per Unit
		-	Skirts and divided skirts :	
	6204.51	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6204.52	--	Of cotton:	
		---	Woven by Handloom:	
	6204.52.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.52.19	----	Other	Rs. 300 Per Unit
	6204.52.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.52.90	---	Other	Rs. 300 Per Unit
	6204.53	--	Of synthetic fibres:	
		---	Woven by Handloom:	
	6204.53.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.53.19	----	Other	Rs. 300 Per Unit
	6204.53.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.53.90	---	Other	Rs. 300 Per Unit
	6204.59	--	Of other textile materials:	
		---	Woven by Handloom:	
	6204.59.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.59.19	----	Other	Rs. 300 Per Unit
	6204.59.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.59.90	---	Other	Rs. 300 Per Unit
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6204.61	--	Of wool or fine animal hair	Rs. 300 Per Unit
	6204.62	--	Of cotton:	
		---	Woven by Handloom:	
	6204.62.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.62.19	----	Other	Rs. 300 Per Unit
	6204.62.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.62.90	---	Other	Rs. 300 Per Unit
	6204.63	--	Of synthetic fibres:	
		---	Woven by Handloom:	
	6204.63.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.63.19	----	Other	Rs. 300 Per Unit
	6204.63.20	---	Other, printed by batik process	Rs. 300 Per Unit

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6204.63.90	---	Other	Rs. 300 Per Unit
	6204.69	--	Of other textile materials:	
		---	Woven by Handloom:	
	6204.69.11	----	Printed by batik process	Rs. 300 Per Unit
	6204.69.19	----	Other	Rs. 300 Per Unit
	6204.69.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6204.69.90	---	Other	Rs. 300 Per Unit
62.05			Men's or boys' shirts.	
	6205.20	-	Of cotton:	
		---	Woven by Handloom:	
	6205.20.11	----	Printed by batik process	Rs. 300 Per Unit
	6205.20.19	----	Other	Rs. 300 Per Unit
	6205.20.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6205.20.90	---	Other	Rs. 300 Per Unit
	6205.30	-	Of man-made fibres:	
		---	Woven by Handloom:	
	6205.30.11	----	Printed by batik process	Rs. 300 Per Unit
	6205.30.19	----	Other	Rs. 300 Per Unit
	6205.30.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6205.30.90	---	Other	Rs. 300 Per Unit
	6205.90	-	Of other textile materials :	
	6205.90.11	----	Printed by batik process	Rs. 300 Per Unit
	6205.90.19	----	Other	Rs. 300 Per Unit
	6205.90.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6205.90.90	---	Other	Rs. 300 Per Unit
62.06			Women's or girls' blouses, shirts and shirt-blouses.	
	6206.10	-	Of silk or silk waste:	
		---	Woven by Handloom:	
	6206.10.11	----	Printed by batik process	Rs. 300 Per Unit
	6206.10.19	----	Other	Rs. 300 Per Unit
	6206.10.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6206.10.90	---	Other	Rs. 300 Per Unit
	6206.20	-	Of wool or fine animal hair	Rs. 300 Per Unit
	6206.30	-	Of cotton:	
		---	Woven by Handloom:	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6206.30.11	----	Printed by batik process	Rs. 300 Per Unit
	6206.30.19	----	Other	Rs. 300 Per Unit
	6206.30.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6206.30.90	---	Other	Rs. 300 Per Unit
	6206.40	-	Of man-made fibres:	
		---	Woven by Handloom:	
	6206.40.11.	----	Printed by batik process	Rs. 300 Per Unit
	6206.40.19	----	Other	Rs. 300 Per Unit
	6206.40.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6206.40.90	---	Other	Rs. 300 Per Unit
	6206.90	-	Of other textile materials:	
		---	Woven by Handloom:	
	6206.90.11	----	Printed by batik process	Rs. 300 Per Unit
	6206.90.19	----	Other	Rs. 300 Per Unit
	6206.90.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6206.90.90	---	Other	Rs. 300 Per Unit
62.07			Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
		-	Underpants and briefs :	
	6207.11	--	Of cotton	Rs. 300 Per Unit
	6207.19	--	Of other textile materials	Rs. 300 Per Unit
		-	Nightshirts and pyjamas :	
	6207.21	--	Of cotton:	
		---	Woven by Handloom:	
	6207.21.11	----	Printed by batik process	Rs. 300 Per Unit
	6207.21.19	----	Other	Rs. 300 Per Unit
	6207.21.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6207.21.90	---	Other	Rs. 300 Per Unit
	6207.22	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6207.22.11	----	Printed by batik process	Rs. 300 Per Unit
	6207.22.19	----	Other	Rs. 300 Per Unit
	6207.22.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6207.22.90	---	Other	Rs. 300 Per Unit
	6207.29	--	Of other textile materials:	
		---	Woven by Handloom:	

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2023.01.01
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6207.29.11	----	Printed by batik process	Rs. 300 Per Unit
	6207.29.19	----	Other	Rs. 300 Per Unit
	6207.29.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6207.29.90	---	Other	Rs. 300 Per Unit
		-	Other :	
	6207.91	--	Of cotton:	
		---	Woven by Handloom:	
	6207.91.11	----	Printed by batik process	Rs. 300 Per Unit
	6207.91.19	----	Other	Rs. 300 Per Unit
	6207.91.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6207.91.90	---	Other	Rs. 300 Per Unit
	6207.99	--	Of other textile materials:	
		---	Woven by Handloom:	
	6207.99.11	----	Printed by batik process	Rs. 300 Per Unit
	6207.99.19	----	Other	Rs. 300 Per Unit
	6207.99.20	---	Other, printed by batik process	Rs. 300 Per Unit
	6207.99.90	---	Other	Rs. 300 Per Unit
62.08			Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	
		-	Slips and petticoats :	
	6208.11	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6208.11.11	----	Printed by batik process	Rs. 225 Per Unit
	6208.11.19	----	Other	Rs. 225 Per Unit
	6208.11.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6208.11.90	---	Other	Rs. 225 Per Unit
	6208.19	--	Of other textile materials:	
		---	Woven by Handloom:	
	6208.19.11	----	Printed by batik process	Rs. 225 Per Unit
	6208.19.19	----	Other	Rs. 225 Per Unit
	6208.19.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6208.19.90	---	Other	Rs. 225 Per Unit
		-	Night dresses and pyjamas :	
	6208.21	--	Of cotton:	
		---	Woven by Handloom:	
	6208.21.11	----	Printed by batik process	Rs. 225 Per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6208.21.19	----	Other	Rs. 225 Per Unit
	6208.21.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6208.21.90	---	Other	Rs. 225 Per Unit
	6208.22	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6208.22.11	----	Printed by batik process	Rs. 225 Per Unit
	6208.22.19	----	Other	Rs. 225 Per Unit
	6208.22.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6208.22.90	---	Other	Rs. 225 Per Unit
	6208.29	--	Of other textile materials:	
		---	Woven by Handloom:	
	6208.29.11	----	Printed by batik process	Rs. 225 Per Unit
	6208.29.19	----	Other	Rs. 225 Per Unit
	6208.29.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6208.29.90	---	Other	Rs. 225 Per Unit
		-	Other :	
	6208.91	--	Of cotton:	
		---	Woven by Handloom:	
	6208.91.11	---	Woven by Handloom:	Rs. 225 Per Kg
	6208.91.19	----	Other	Rs. 225 Per Kg
	6208.91.20	---	Other, printed by batik process	Rs. 225 Per Kg
	6208.91.90	---	Other	Rs. 225 Per Kg
	6208.92	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6208.92.11	----	Printed by batik process	Rs. 225 Per Kg
	6208.92.19	----	Other	Rs. 225 Per Kg
	6208.92.20	---	Other, printed by batik process	Rs. 225 Per Kg
	6208.92.90	---	Other	Rs. 225 Per Kg
	6208.99	--	Of other textile materials:	
		---	Woven by Handloom:	
	6208.99.11	----	Printed by batik process	Rs. 225 Per Kg
	6208.99.19	----	Other	Rs. 225 Per Kg
	6208.99.20	---	Other, printed by batik process	Rs. 225 Per Kg
	6208.99.90	---	Other	Rs. 225 Per Kg
62.09			Babies' garments and clothing accessories.	
	6209.20	-	Of cotton	Rs. 225 Per Kg
	6209.30	-	Of synthetic fibres	Rs. 225 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6209.90	-	Of other textile materials	Rs. 225 Per Kg
62.10			Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.	
	6210.10	-	Of fabrics of heading 56.02 or 56.03	Rs. 300 Per Kg
	6210.20	-	Other garments, of the type described in heading 62.01	Rs. 300 Per Unit
	6210.30	-	Other garments, of the type described in heading 62.02	Rs. 300 Per Unit
	6210.40	-	Other men's or boys' garments	Rs. 300 Per Kg
	6210.50	-	Other women's or girls' garments	Rs. 300 Per Kg
62.11			Track suits, ski suits and swimwear; other garments.	
	6211.11	--	Men's or boys'	Rs. 300 Per Unit
	6211.12	--	Women's or girls'	Rs. 300 Per Unit
	6211.20	-	Ski suits	Rs. 300 Per Unit
		-	Other garments, men's or boys' :	
	6211.32	--	Of cotton:	
		---	Woven by Handloom:	
	6211.32.11	----	Printed by batik process	Rs. 300 Per Kg
	6211.32.19	----	Other	Rs. 300 Per Kg
	6211.32.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6211.32.90	---	Other	Rs. 300 Per Kg
	6211.33	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6211.33.11	----	Printed by batik process	Rs. 300 Per Kg
	6211.33.19	----	Other	Rs. 300 Per Kg
	6211.33.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6211.33.90	---	Other	Rs. 300 Per Kg
	6211.39	--	Of other textile materials:	
		---	Woven by Handloom:	
	6211.39.11	----	Printed by batik process	Rs. 300 Per Kg
	6211.39.19	----	Other	Rs. 300 Per Kg
	6211.39.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6211.39.90	---	Other	Rs. 300 Per Kg
		-	Other garments, women's or girls' :	
	6211.42	--	Of cotton :	
		---	Woven by Handloom:	
	6211.42.11	----	Saree, printed by Batik process	Rs. 300 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6211.42.12	----	Other, saree	Rs. 300 Per Kg
	6211.42.13	---	Other, printed by Batik process	Rs. 300 Per Kg
	6211.42.19	---	Other	Rs. 300 Per Kg
		---	Other:	
	6211.42.91	----	Saree, printed by Batik process	Rs. 300 Per Kg
	6211.42.92	----	Other, saree	Rs. 300 Per Kg
	6211.42.93	---	Other, printed by Batik process	Rs. 300 Per Kg
	6211.42.99	---	Other	Rs. 300 Per Kg
	6211.43	--	Of man-made fibres :	
		---	Woven by Handloom:	
	6211.43.11	----	Saree, printed by Batik process	Rs. 300 Per Kg
	6211.43.12	----	Other, saree	Rs. 300 Per Kg
	6211.43.13	---	Other, printed by Batik process	Rs. 300 Per Kg
	6211.43.19	---	Other	Rs. 300 Per Kg
		---	Other:	
	6211.43.91	----	Saree, printed by Batik process	Rs. 300 Per Kg
	6211.43.92	----	Other, saree	Rs. 300 Per Kg
	6211.43.93	---	Other, printed by Batik process	Rs. 300 Per Kg
	6211.43.99	---	Other	Rs. 300 Per Kg
	6211.49	--	Of other textile materials :	
		---	Woven by Handloom:	
	6211.49.11	----	Saree, printed by Batik process	Rs. 300 Per Kg
	6211.49.12	----	Other, saree	Rs. 300 Per Kg
	6211.49.13	---	Other, printed by Batik process	Rs. 300 Per Kg
	6211.49.19	---	Other	Rs. 300 Per Kg
		---	Other:	
	6211.49.91	----	Saree, printed by Batik process	Rs. 300 Per Kg
	6211.49.92	----	Other, saree	Rs. 300 Per Kg
	6211.49.93	---	Other, printed by Batik process	Rs. 300 Per Kg
	6211.49.99	---	Other	Rs. 300 Per Kg
62.12			Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	6212.10	-	Brassieres	Rs. 300 Per Kg
	6212.20	-	Girdles and panty-girdles	Rs. 300 Per Kg
	6212.30	-	Corselettes	Rs. 300 Per Kg
	6212.90	-	Other	Rs. 300 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
62.13			Handkerchiefs.	
	6213.20	-	Of cotton:	
		---	Woven by Handloom:	
	6213.20.11	----	Printed by batik process	Rs. 300 Per Kg
	6213.20.19	----	Other	Rs. 300 Per Kg
	6213.20.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6213.20.90	---	Other	Rs. 300 Per Kg
	6213.90	-	Of other textile materials:	
		---	Woven by Handloom:	
	6213.90.11	----	Printed by batik process	Rs. 300 Per Kg
	6213.90.19	----	Other	Rs. 300 Per Kg
	6213.90.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6213.90.90	---	Other	Rs. 300 Per Kg
62.14			Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.10	-	Of silk or silk waste:	
		---	Woven by Handloom:	
	6214.10.11	----	Printed by batik process	Rs. 225 Per Unit
	6214.10.19	----	Other	Rs. 225 Per Unit
	6214.10.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6214.10.90	---	Other	Rs. 225 Per Unit
	6214.20	-	Of wool or fine animal hair	Rs. 225 Per Unit
	6214.30	-	Of synthetic fibres:	
		---	Woven by Handloom:	
	6214.30.11	----	Printed by batik process	Rs. 225 Per Unit
	6214.30.19	----	Other	Rs. 225 Per Unit
	6214.30.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6214.30.90	---	Other	Rs. 225 Per Unit
	6214.40	-	Of artificial fibres:	
		---	Woven by Handloom:	
	6214.40.11	----	Printed by batik process	Rs. 225 Per Unit
	6214.40.19	----	Other	Rs. 225 Per Unit
	6214.40.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6214.40.90	---	Other	Rs. 225 Per Unit
	6214.90	-	Of other textile materials:	
		---	Woven by Handloom:	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6214.90.11	----	Printed by batik process	Rs. 225 Per Unit
	6214.90.19	----	Other	Rs. 225 Per Unit
	6214.90.20	---	Other, printed by batik process	Rs. 225 Per Unit
	6214.90.90	---	Other	Rs. 225 Per Unit
62.16	6216.00		Gloves, mittens and mitts.	Rs. 225 Per Kg
63.01			Blankets and travelling rugs.	
	6301.10	-	Electric blankets	Rs. 300 Per Unit
	6301.20	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	Rs. 300 Per Kg
	6301.30	-	Blankets (other than electric blankets) and travelling rugs, of cotton	Rs. 300 Per Kg
	6301.40	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	Rs. 300 Per Kg
	6301.90	-	Other blankets and travelling rugs	Rs. 300 Per Kg
63.02			Bed linen, table linen, toilet linen and kitchen linen.	
	6302.10	-	Bed linen, knitted or crocheted	Rs. 300 Per Kg
		-	Other bed linen, printed :	
	6302.21	--	Of cotton:	
		---	Woven by Handloom:	
	6302.21.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.21.19	----	Other	Rs. 300 Per Kg
	6302.21.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.21.90	---	Other	Rs. 300 Per Kg
	6302.22	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6302.22.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.22.19	----	Other	Rs. 300 Per Kg
	6302.22.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.22.90	---	Other	Rs. 300 Per Kg
	6302.29	--	Of other textile materials:	
		---	Woven by Handloom:	
	6302.29.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.29.19	----	Other	Rs. 300 Per Kg
	6302.29.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.29.90	---	Other	Rs. 300 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Other bed linen :	
	6302.31	--	Of cotton:	
	6302.31.10	----	woven by Handloom	Rs. 300 Per Kg
	6302.31.90	----	Other	Rs. 300 Per Kg
	6302.32	--	Of man-made fibres:	
	6302.32.10	----	woven by Handloom	Rs. 300 Per Kg
	6302.32.90	----	Other	Rs. 300 Per Kg
	6302.39	--	Of other textile materials:	
	6302.39.10	----	woven by Handloom	Rs. 300 Per Kg
	6302.39.90	----	Other	Rs. 300 Per Kg
	6302.40	-	Table linen, knitted or crocheted	Rs. 300 Per Kg
	6302.51	--	Of cotton:	
		---	Woven by Handloom:	
	6302.51.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.51.19	----	Other	Rs. 300 Per Kg
	6302.51.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.51.90	---	Other	Rs. 300 Per Kg
	6302.53	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6302.53.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.53.19	----	Other	Rs. 300 Per Kg
	6302.53.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.53.90	---	Other	Rs. 300 Per Kg
	6302.59	--	Of other textile materials:	
		---	Woven by Handloom:	
	6302.59.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.59.19	----	Other	Rs. 300 Per Kg
	6302.59.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.59.90	---	Other	Rs. 300 Per Kg
	6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:	
	6302.60.10	----	woven by Handloom	Rs. 300 Per Kg
	6302.60.90	----	Other	Rs. 300 Per Kg
		-	Other :	
	6302.91	--	Of cotton:	
		---	Woven by Handloom:	
	6302.91.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.91.19	----	Other	Rs. 300 Per Kg
	6302.91.20	---	Other, printed by batik process	Rs. 300 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6302.91.90	---	Other	Rs. 300 Per Kg
	6302.93	--	Of man-made fibres:	
		---	Woven by Handloom:	
	6302.93.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.93.19	----	Other	Rs. 300 Per Kg
	6302.93.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.93.90	---	Other	Rs. 300 Per Kg
	6302.99	--	Of other textile materials:	
		---	Woven by Handloom:	
	6302.99.11	----	Printed by batik process	Rs. 300 Per Kg
	6302.99.19	----	Other	Rs. 300 Per Kg
	6302.99.20	---	Other, printed by batik process	Rs. 300 Per Kg
	6302.99.90	---	Other	Rs. 300 Per Kg
63.03			Curtains (including drapes) and interior blinds; curtain or bed valances.	
		-	Knitted or crocheted :	
	6303.12	--	Of synthetic fibres	Rs. 225 Per Kg
	6303.19	--	Of other textile materials	Rs. 225 Per Kg
		-	Other :	
	6303.91	--	Of cotton	Rs. 225 Per Kg
	6303.99	--	Of other textile materials	Rs. 225 Per Kg
63.04			Other furnishing articles, excluding those of heading 94.04.	
		-	Bedspreads :	
	6304.19	--	Other:	
	6304.19.10	----	woven by Handloom	Rs. 300 Per Kg
	6304.19.90	----	Other	Rs. 300 Per Kg
	6304.20	-	Bed nets specified in Subheading Note 1 to this Chapter	Rs. 300 Per Kg
		-	Other :	
	6304.91	--	Knitted or crocheted	Rs. 300 Per Kg
	6304.92	--	Not knitted or crocheted, of cotton:	
	6304.92.10	----	woven by Handloom	Rs. 300 Per Kg
	6304.92.90	----	Other	Rs. 300 Per Kg
	6304.93	--	Not knitted or crocheted, of synthetic fibres:	
	6304.93.10	----	woven by Handloom	Rs. 300 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6304.93.90	----	Other	Rs. 300 Per Kg
	6304.99	--	Not knitted or crocheted, of other textile materials:	
	6304.99.10	----	woven by Handloom	Rs. 300 Per Kg
	6304.99.90	----	Other	Rs. 300 Per Kg
63.05			Sacks and bags, of a kind used for the packing of goods(+).	
	6305.10	-	Of jute or of other textile bast fibres of heading 53.03:	
	6305.10.10	---	Jute bags not knitted or crocheted	40 %
	6305.10.90	---	Other	40 %
		-	Of man-made textile materials :	
	6305.32	--	Flexible intermediate bulk containers	Rs. 75 per Kg
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	Rs. 75 per Kg
	6305.39	--	Other	Rs. 75 per Kg
	6305.90	-	Of other textile materials	Rs. 75 per Kg
63.06			Tarpaulins, awnings and sunblinds; tents(including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	
		-	Tarpaulins, awnings and sunblinds :	
	6306.12	--	Of synthetic fibres	25 %
	6306.19	--	Of other textile materials	25 %
		-	Tents (including temporary canopies and similar articles) :	
	6306.22	--	Of synthetic fibres	45 %
	6306.29	--	Of other textile materials	45 %
	6306.30	-	Sails	45 %
	6306.40	-	Pneumatic mattresses	45 %
	6306.90	-	Other :	45 %
63.07			Other made up articles, including dress patterns.	
	6307.10.	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	45 %
	6307.20	-	Life-jackets and life-belts	45 %
	6307.90.10	---	Face Mask	45 %
	6307.90.90	---	Other	45 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
63.08	6308.00		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Rs. 75 per Kg
63.09			Worn clothing and other worn articles:	
	6309.00.10	---	Blankets	45 %
	6309.00.90	---	Other	45 %
63.10			Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
	6310.10	-	Sorted :	
	6310.10.10	---	used	45 %
	6310.10.90	---	Other	45 %
	6310.90.	-	Other :	
	6310.90.10	---	used	45 %
	6310.90.90	---	Other	45 %
64.01			Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
	6401.10	-	Footwear incorporating a protective metal toe-cap	Rs. 1000.00 Per Pair
		-	Other footwear :	
	6401.92	--	Covering the ankle but not covering the knee	Rs. 1000.00 Per Pair
	6401.99	--	Other	Rs. 1000.00 Per Pair
64.02			Other footwear with outer soles and uppers of rubber or plastics.	
		-	Sports footwear :	
	6402.12	--	Ski-boots, cross-country ski footwear and snowboard boots	Rs. 1000.00 Per Pair
	6402.19	--	Other:	

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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6402.19.19	---	Other	Rs. 1000.00 Per Pair
	6402.20	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	Rs. 1000.00 Per Pair
		-	Other footwear :	
	6402.91	--	Covering the ankle	Rs. 1000.00 Per Pair
	6402.99	--	Other	Rs. 1000.00 Per Pair
64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
		-	Sports footwear :	
	6403.12	--	Ski-boots, cross-country ski footwear and snowboard boots	Rs. 1000.00 Per Pair
	6403.19	--	Other:	
	6403.19.19	---	Other	Rs. 1000.00 Per Pair
	6403.20	-	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Rs. 1000.00 Per Pair
	6403.40	-	Other footwear, incorporating a protective metal toe-cap	Rs. 1000.00 Per Pair
		-	Other footwear with outer soles of leather :	
	6403.51	--	Covering the ankle	Rs. 1000.00 Per Pair
	6403.59	--	Other	Rs. 1000.00 Per Pair
		-	Other footwear :	
	6403.91	--	Covering the ankle	Rs. 1000.00 Per Pair
	6403.99	--	Other	Rs. 1000.00 Per Pair
64.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
		-	Footwear with outer soles of rubber or plastics :	
	6404.11	--	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	Rs. 1000.00 Per Pair

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6404.19	--	Other	Rs. 1000.00 Per Pair
	6404.20	-	Footwear with outer soles of leather or composition leather	Rs. 1000.00 Per Pair
64.05			Other footwear.	
	6405.10	-	With uppers of leather or composition leather	Rs. 1000.00 Per Pair
	6405.20	-	With uppers of textile materials	Rs. 1000.00 Per Pair
	6405.90	-	Other	Rs. 1000.00 Per Pair
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
	6406.10	-	uppers and parts thereof, other than stiffeners	15 % or Rs. 1840.00 Per Kg
	6406.20	-	Outer soles and heels, of rubber or plastics :	
	6406.20.90	---	Other	20 % or Rs.90.00 Per Pair
	6406.90	-	Other :	
	6406.90.91	----	uppers attached to inner soles	Rs.1200.00 per pair or Rs. 2000 per kg
65.01	6501.00		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	15 %
65.02	6502.00		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15 %
65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	15 % or Rs. 230.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
65.05			Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	
	6505.00.10	---	Hair - nets of any material, whether or not lined or trimmed	15 % or Rs.230.00 Per Kg
	6505.00.90	---	Other	15 % or Rs.230.00 Per Kg
65.06			Other headgear, whether or not lined or trimmed.	
	6506.10	-	Safety headgear:	
	6506.10.10	---	Basic safety helmets for worksites, mines and similar locations	35 % or Rs. 400.00 Per Unit
	6506.10.20	---	Safety helmets of the kind worn by motor - cycle riders and covering the back of the head down to the base of the wearer's skull, (excluding those of the four National Sub divisions below), neither having a chin -guard protruding from the head cover, nor having provision for attaching such a chin guard, with or without a visor but not having a coated or tinted visor that obstructs identification of the wearer, imported subject to SLS- 517 standard.	Rs. 350.00 Per Unit
	6506.10.30	---	Special safety helmets of the kind worn during motor vehicle/motor cycle racing or sporting events, or for special purposes such as security activities, imported subject to SLS - 517 (Category -A) standard and prior Import Control approval	Rs. 200.00 Per Unit
	6506.10.40	---	Sporting safety helmets (elongated helmets) of the kind worn push-bicycle racing events, imported subject to prior Import Control approval	Rs. 200.00 Per Unit
	6506.10.50	---	Half helmets (not covering the back of the skull) of the kind worn by motorcyclists, imported subject to prior Import Control approval	Rs. 200.00 Per Unit
	6506.10.90	---	Other	Rs. 200.00 Per Unit
		-	Other :	
	6506.91	--	Of rubber or of plastics :	
	6506.91.10	---	Bathing caps	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6506.91.90	---	Other	45% or Rs. 300.00 Per Kg
	6506.99	--	Of other materials :	
	6506.99.10	---	Bathing caps	15 %
	6506.99.90	---	Other	45% or Rs. 300.00 Per Kg
65.07	6507.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	15% or Rs. 230.00 Per Kg
66.01			Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) .	
	6601.10	-	Garden or similar umbrellas	45% or Rs. 300.00 Per Unit
		-	Other :	
	6601.91	--	Having a telescopic shaft	45% or Rs. 300.00 Per Unit
	6601.99	--	Other	45% or Rs. 300.00 Per Unit
66.02			Walking-sticks, seat-sticks, whips, riding-crops and the like :	
	6602.00.90	---	Other	15 %
67.01	6701.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	15 %
67.02			Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.10	-	Of plastics	50% or Rs. 2860.00 Per Kg
	6702.90	-	Of other materials	50% or Rs. 2860.00 Per Kg
67.03	6703.00		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
67.04			Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
		-	Of synthetic textile materials :	
	6704.11	--	Complete wigs	15 %
	6704.19	--	Other	15 %
	6704.20	-	Of human hair	15 %
	6704.90	-	Of other materials	15 %
68.01	6801.00		Setts, curbstones and flagstones, of natural stone (except slate).	15 %
68.02			Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
	6802.10	-	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	50 % or Rs. 100.00 Per Kg
		-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	
	6802.21	--	Marble, travertine and alabaster	50 % or Rs. 100.00 Per Kg
	6802.23	--	Granite	20 % or Rs. 60.00 Per Kg
	6802.29	--	Other stone	50 % or Rs.80.00 Per Kg
	6802.91	--	Marble, travertine and alabaster	
	6802.91.90	---	Other	50 % or Rs. 80.00 Per Kg
	6802.92	--	Other calcareous stone	50 % or Rs. 80.00 Per Kg
	6802.93	--	Granite	50 % or Rs. 80.00 Per Kg
	6802.99	--	Other Stone :	
	6802.99.90	---	Other	50 % or Rs. 80.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
68.03	6803.00		Worked slate and articles of slate or of agglomerated slate.	45 % or Rs. 150.00 Per Kg
68.05			Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
	6805.10	-	On a base of woven textile fabric only	30 %
	6805.20	-	On a base of paper or paperboard only	30 %
	6805.30	-	On a base of other materials	30 %
68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69.	
	6806.90	-	Other	35 % or Rs. 40.00 Per Kg
68.08	6808.00		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25 % or Rs. 100.00 Per Kg
68.09			Articles of plaster or of compositions based on plaster.	
		-	Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.11	--	Faced or reinforced with paper or paperboard only :	
	6809.11.10	---	Waste gypsum wallboard or plaster boading arising from the demolishing of building	50 % or Rs. 60.00 Per Kg.
	6809.11.20	---	Gypsum plaster board, both sides with un worked paper or paper board	50 % or Rs. 30.00 Per Kg
	6809.11.90	---	Other	50 % or Rs. 60.00 Per Kg.
	6809.19	--	Other :	
	6809.19.10	---	Waste gypsum wallboard or laster board arising from the demolishing of building	50 % or Rs. 60.00 Per Kg.

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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6809.19.90	---	Other	50 % or Rs. 60.00 Per Kg.
	6809.90	-	Other articles	50 % or Rs. 60.00 Per Kg.
68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
		-	Tiles, flagstones, bricks and similar articles :	
	6810.11	--	Building blocks and bricks :	
	6810.11.10	---	Concrete cement blocks encasing industrial waste sludge	50 %
	6810.11.90	---	Other	15 %
	6810.19	--	Other	50 %
		-	Other articles :	
	6810.91	--	Prefabricated structural components for building or civil engineering	50 %
	6810.99	--	Other :	
	6810.99.10	---	Concrete cement blocks encasing industrial waste sludge	15 %
	6810.99.90	---	Other	50 %
68.11			Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.40	-	Containing asbestos :	
	6811.40.10	---	Corrugated sheets	15 %
	6811.40.20	---	Other sheets, panels, tiles and similar articles	50 %
	6811.40.30	---	Tubes, pipes and tube or pipe fittings	15 %
	6811.40.90	---	Other	50 %
		-	Not containing asbestos :	
	6811.81	--	Corrugated sheets	15 %
	6811.82	--	Other sheets, panels, tiles and similar articles	50 %
	6811.89	--	Other articles :	
	6811.89.90	---	Other	50 %
68.14			Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
	6814.10	-	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15 %
	6814.90	-	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
68.15			Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
		-	Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :	
	6815.11	--	Carbon fibres	27 %
	6815.12	--	Fabrics of carbon fibres	27 %
	6815.13	--	Other articles of carbon fibres	27 %
	6815.19	--	Other	27 %
	6815.20	-	Articles of peat	15 %
	6815.91	--	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	15 %
	6815.99	--	Other	27 %
69.01			Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	
	6901.00.90	---	Other	15 %
69.02			Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
	6902.10	-	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr ₂ O ₃ :	
	6902.10.90	---	Other	15 %
	6902.20	-	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	15 %
	6902.90	-	Other	15 %
69.04			Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
	6904.10.	-	Building bricks	40 %
	6904.90	-	Other	40 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
69.05			Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
	6905.10	-	Roofing tiles	40 %
	6905.90	-	Other	40 %
69.06	6906.00		Ceramic pipes, conduits, guttering and pipe fittings.	40 %
69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	
		-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :	
	6907.21	--	Of a water absorption coefficient by weight not exceeding 0.5%:	
	6907.21.10	---	Wall tiles	50 % or Rs. 735.00 Per m2
	6907.21.90	---	Other	50 % or Rs. 735.00 Per m2
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:	
	6907.22.10	---	Wall tiles	50 % or Rs. 735.00 Per m2
	6907.22.90	---	Other	50 % or Rs. 735.00 Per m2
	6907.23	--	Of a water absorption coefficient by weight exceeding 10%:	
	6907.23.10	---	Wall tiles	50 % or Rs. 735.00 Per m2
	6907.23.90	---	Other	50 % or Rs. 735.00 Per m2
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40:	50 % or Rs. 735.00 Per m2
	6907.40	-	Finishing ceramics	50 % or Rs. 735.00 Per m2
69.09			Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods .	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Ceramic wares for laboratory, chemical or other technical uses :	
	6909.11	--	Of porcelain or china	15 %
	6909.12	--	Articles having a hardness equivalent to 9 or more on the Mohs scale	15 %
	6909.19	--	Other :	
	6909.19.90	---	Other	15 %
	6909.90	-	Other	15 %
69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
	6910.10	-	Of porcelain or china :	
	6910.10.10	---	Squatting pans	Rs. 75.00 Per Kg
	6910.10.90	---	Other	Rs. 155.00 Per Kg
	6910.90	-	Other :	
	6910.90.10	---	Squatting pans	Rs. 75.00 Per Kg
	6910.90.90	---	Other	Rs. 155.00 Per Kg
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.10	-	Tableware and kitchenware	15 % or Rs. 180.00 Per Kg
	6911.90	-	Other	15 % or Rs. 180.00 Per Kg
69.12			Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :	
	6912.00.10	---	Tableware	15 % or Rs. 180.00 Per Kg
	6912.00.90	---	Other	15 % or Rs. 180.00 Per Kg
69.13			Statuettes and other ornamental ceramic articles.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	6913.10	-	Of porcelain or china	Rs. 120.00 Per Kg
	6913.90	-	Other :	
	6913.90.10	---	Ornaments	Rs. 120.00 Per Kg
	6913.90.90	---	Other	Rs. 120.00 Per Kg
69.14			Other ceramic articles.	
	6914.10	-	Of porcelain or china :	
	6914.10.10	---	Handicraft	15 % or Rs. 180.00 Per Kg
	6914.10.90	---	Other	15 % or Rs. 180.00 Per Kg
	6914.90	-	Other :	
	6914.90.10	---	Handicraft	15 % or Rs. 180.00 Per Kg
	6914.90.90	---	Other	15 % or Rs. 180.00 Per Kg
70.04			Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	7004.20	-	Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15 %
	7004.90	-	Other glass	15 %
70.05			Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.	
	7005.10	-	Non-wired glass, having an absorbent, reflecting or non - reflecting layer	15 %
		-	Other non-wired glass :	
	7005.21	--	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	20 %
	7005.29	--	Other	20 %
	7005.30	-	Wired glass	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
70.07			Safety glass, consisting of toughened (tempered) or laminated glass.	
		-	Toughened (tempered) safety glass :	
	7007.11	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	20 %
	7007.19	--	Other	20 %
		-	Laminated safety glass :	
	7007.21	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	5 %
	7007.29	--	Other	5 %
70.09			Glass mirrors, whether or not framed, including rear-view mirrors.	
	7009.10.	-	Rear-view mirrors for vehicles	Rs. 75.00 Per Kg
		-	Other :	
	7009.91	--	unframed	15 % or Rs. 175.00 Per Kg
	7009.92	--	Framed	15 % or Rs. 175.00 Per Kg
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
	7013.10	-	Of glass-ceramics	Rs. 40.00 Per Kg
		-	Stemware drinking glasses other than of glass-ceramics :	
	7013.22	--	Of lead crystal	Rs. 40.00 Per Kg
	7013.28	--	Other	15 % or Rs. 120.00 Per Kg
		-	Other drinking glasses other than of glass-ceramics :	
	7013.33	--	Of lead crystal	Rs. 40.00 Per Kg
	7013.37	--	Other	15 % or Rs. 120.00 Per Kg
		-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7013.41	--	Of lead crystal	Rs. 40.00 Per Kg
	7013.42	--	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 0C to 300 0C	15 % or Rs. 120.00 Per Kg
	7013.49	--	Other	Rs. 200.00 Per Kg
		-	Other glassware :	
	7013.91	--	Of lead crystal	Rs. 40.00 Per Kg
	7013.99	--	Other :	
	7013.99.90	---	Other	15 % or Rs. 120.00 Per Kg
70.16			Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
	7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15 % or Rs. 140.00 Per Kg
	7016.90	-	Other	15 % or Rs. 140.00 Per Kg
70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).	
	7019.80	-	Glass wool and articles of glass wool	15 %
	7019.90	-	Other :	
	7019.90.10	---	Sanitary ware for indoor use	15 %
71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
	7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :	
		---	Articles	
	7113.19.11	----	Of gold, 22 karat or less	10 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7113.19.12	----	Of gold, more than 22 karat	10 %
	7113.19.19	----	Other	10 %
71.17			Imitation Jewellery.	
		-	Of base metal, whether or not plated with precious metal :	
	7117.11	--	Cuff-links and studs	Rs. 200.00 Per Kg
	7117.90	-	Other	Rs. 200.00 Per Kg
72.10			Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated .	
		-	Otherwise plated or coated with zinc :	
	7210.41	--	Corrugated	15 %
	7210.49	--	Other :	
	7210.49.90	---	Other	15 %
72.13			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
	7213.10	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process :	
	7213.10.10	---	Flattened circles and modified rectangles	Rs. 15.00 Per Kg
	7213.10.90	---	Other	15 % or Rs.35.00 Per Kg
	7213.20	-	Other, of free-cutting steel	Rs. 15.00 Per Kg
		-	Other :	
	7213.91	--	Of circular cross-section measuring less than 14 mm in diameter	
	7213.91.10	----	Circular cross-section measuring less than 8 mm	Rs. 15.00 Per Kg
72.14			Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot- extruded, but including those twisted after rolling.	
	7214.10	-	Forged :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7214.10.10	---	Flattened circles and modified rectangles	Rs. 15.00 Per Kg
	7214.10.90	---	Other	15 % or Rs. 50.00 Per Kg
	7214.20	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :	
	7214.20.10	---	Flattened circles and modified rectangles	Rs. 15.00 Per Kg
	7214.20.90	---	Other	15 % or Rs. 70.00 Per Kg
	7214.30	-	Other, of free-cutting steel	Rs. 15.00 Per Kg
		-	Other :	
	7214.91	--	Of rectangular (other than square) cross-section :	
	7214.91.10	---	Flat bars of a width not exceeding 30 mm and thickness not exceeding 6 mm, containing by weight less than 0.25% of carbon	15 % or Rs. 50.00 Per Kg
	7214.91.20	---	Other, containing by weight less than 0.25% of carbon, other than flat bars	15 % or Rs. 50.00 Per Kg
	7214.91.90	---	Other	Rs. 15.00 Per Kg
	7214.99	--	Other	Rs. 15.00 Per Kg
72.16			Angles, shapes and sections of iron or non-alloy steel (#).	
	7216.10	-	u, I or H sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of less than 80 mm	Rs. 15.00 Per Kg
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	
	7216.21	--	L sections	15 % or Rs.50.00 Per Kg
	7216.22	--	T sections	Rs. 15.00 Per Kg
72.17			Wire of iron or non-alloy steel .	
	7217.20	-	Plated or coated with zinc :	
	7217.20.20	---	Wire of a solid cross section in the shape of circles measuring 1.6 mm in diameter or more but not exceeding 4 mm	Rs. 18.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7217.20.90	---	Other	Rs. 18.00 Per Kg
	7217.90.	-	Other	
	7217.90.10	--	Plated or coated with plastics	Rs. 10.00 Per Kg
	7217.90.90	--	Other	Rs. 18.00 Per Kg
72.25			Flat-rolled products of other alloy steel, of a width of 600 mm or more .	
		-	Other :	
	7225.99	--	Other	15 % or Rs. 50.00 Per Kg
72.29			Wire of other alloy steel.	
	7229.90	-	Other	Rs. 15.00 Per Kg
73.06			Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
	7306.30	-	Other, welded, of circular cross-section, of iron or non-alloy steel	35 %
	7306.40	-	Other, welded, of circular cross-section, of stainless steel :	
	7306.40.10	---	Over 20 cm diameter	10 %
	7306.40.90	---	Other	10 %
		-	Other, welded, of non-circular cross-section :	
	7306.61	--	Of square or rectangular cross-section :	
	7306.61.90	---	Other	35 %
	7306.69	--	Of other non-circular cross-section :	
	7306.69.90	---	Other	25 %
	7306.90	-	Other :	
	7306.90.90	---	Other	25 %
73.07			Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
		-	Cast fittings :	
	7307.11	--	Of non-malleable cast iron	5 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7307.99	--	Other	5 %
73.08			Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
	7308.10	-	Bridges and bridge-sections	15 %
	7308.20	-	Towers and lattice masts:	
	7308.20.10	---	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	20 %
	7308.20.90	---	Other	15 %
	7308.30	-	Doors, windows and their frames and thresholds for doors	15 %
		-	Other:	
	7308.90.10	---	For lamps, traffic signals, telecommunication purpose and the like other than goods in heading 94.05	20 %
	7308.90.90	---	Other	15 %
73.09			Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7309.00.90	---	Other	5 %
73.10			Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7310.10	-	Of a capacity of 50 l or more :	
	7310.10.90	---	Other	5 %
	7310.29	--	Other :	
	7310.29.90	---	Other	5 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
73.13	7313.00		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	15 %
73.14			Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel (+).	
		-	Woven cloth :	
	7314.12	--	Endless bands for machinery, of stainless steel	15 %
	7314.14	--	Other woven cloth, of stainless steel	15 %
	7314.19	--	Other	15 %
	7314.20	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	23 %
		-	Other grill, netting and fencing, welded at the intersection :	
	7314.31	--	Plated or coated with zinc	23 %
	7314.39	--	Other	15 %
		-	Other cloth, grill, netting and fencing :	
	7314.41	--	Plated or coated with zinc	23 %
	7314.42	--	Coated with plastics	23 %
	7314.49	--	Other	23 %
	7314.50	-	Expanded metal	15 %
73.17	7317.00		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	15 % or Rs. 65.00 Per Kg
73.18			Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel .	
		-	Threaded articles :	
	7318.11	--	Coach screws	Rs. 10.00 Per Kg
	7318.12	--	Other wood screws	15 % or Rs. 35.00 Per Kg
73.19			Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7319.40	-	Safety pins and other pins	15 % or Rs. 35.00 Per Kg
73.20			Springs and leaves for springs, of iron or steel.	
	7320.10	-	Leaf-springs and leaves therefor	15 % or Rs. 100.00 Per Kg
73.21			Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
		-	Cooking appliances and plate warmers :	
	7321.11	--	For gas fuel or for both gas and other fuels	15 %
73.22			Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
		-	Radiators and parts thereof :	
	7322.11	--	Of cast iron	15 %
	7322.19	--	Other	15 %
	7322.90	-	Other	15 %
73.23			Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	35 % or Rs. 55.00 Per Kg
		-	Other :	
	7323.91	--	Of cast iron, not enamelled	35 % or Rs. 35.00 Per Kg
	7323.92	--	Of cast iron, enamelled	35 % or Rs. 55.00 Per Kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7323.93	--	Of stainless steel	35 % or Rs. 175.00 Per Kg
	7323.94	--	Of iron (other than cast iron) or steel, enamelled	35 % or Rs. 55.00 Per Kg
	7323.99	--	Other	35 % or Rs. 55.00 Per Kg
73.24			Sanitary ware and parts thereof, of iron or steel.	
	7324.10	-	Sinks and wash basins, of stainless steel :	
	7324.10.10	---	Sinks	30 %
		-	Baths :	
	7324.21	--	Of cast iron, whether or not enamelled	25 %
	7324.29	--	Other	25 %
	7324.90	-	Other, including parts	15 %
74.08			Copper wire.	
		-	Of refined copper :	
	7408.19	--	Other	15 %
74.13	7413.00		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	15 %
74.15			Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+).	
	7415.10	-	Nails and tacks, drawing pins, staples and similar articles	15 % or Rs. 330.00 Per Kg
		-	Other threaded articles :	
	7415.33.10	---	Screws for wood	15 % or Rs. 330.00 Per Kg
74.18			Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7418.10	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	
	7418.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	30 %
	7418.10.20	---	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	30 %
	7418.10.90	---	Other	30 %
	7418.20	-	Sanitary ware and parts thereof	30 %
74.19			Other articles of copper .	
	7419.80	-	Other	
	7419.80.90	--	Other	30 %
76.04			Aluminium bars, rods and profiles.	
	7604.10	-	Of aluminium, not alloyed	15 %
		-	Of aluminium alloys :	
	7604.21	--	Hollow profiles	15 %
76.05			Aluminium wire.	
		-	Of aluminium, not alloyed :	
	7605.19	--	Other	15 %
76.08			Aluminium tubes and pipes.	
	7608.10	-	Of aluminium, not alloyed	15 %
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
	7610.10	-	Doors, windows and their frames and thresholds for doors	25 % or Rs. 500.00 Per Kg
	7610.90	-	Other	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	7610.90.90	---	Other	25 %
76.12			Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612.90.20	---	Cans for filling beverages or foodstuff	10 %
76.14			Stranded wire, cables, plaited bands and the like, of aluminium not electrically insulated.	
	7614.10	-	With steel core	15 %
	7614.90	-	Other	15 %
76.15			Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
	7615.10	-	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :	
	7615.10.10	---	Pot scourers and scouring or polishing pads, gloves and the like	15 %
	7615.10.20	---	Pressure cookers and parts thereof	15 %
	7615.10.90	---	Other	30 %
	7615.20	-	Sanitary ware and parts thereof :	
	7615.20.10	---	Sinks	15 %
76.16			Other articles of aluminium.	
		-	Other :	
	7616.91	--	Cloth, grill, netting and fencing, of aluminium wire :	
	7616.91.10	---	Gauze cloth, grill and netting, reinforcing fabric of aluminium wire	15 %
	7616.99	--	Other :	
	7616.99.20	---	Rubber coagulating pans	15 %
	7616.99.40	---	Expanded metal of aluminium	15 %
	7616.99.90	---	Other	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
82.12			Razors and razor blades (including razor blade blanks in strips).	
	8212.10	-	Razors :	
	8212.10.90	---	Other	15 %
	8212.90	-	Other parts	15 %
82.14			Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
	8214.10	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15 % or Rs. 120.00 Per Kg
	8214.20	-	Manicure or pedicure sets and instruments (including nail files)	15 % or Rs. 120.00 Per Kg
	8214.90	-	Other	15 % or Rs. 120.00 Per Kg
83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal .	
	8301.10	-	Padlocks	Rs. 50.00 Per Kg
	8301.30	-	Locks of a kind used for furniture	Rs. 50.00 Per Kg
	8301.40	-	Other locks	Rs. 50.00 Per Kg
	8301.50	-	Clasps and frames with clasps, incorporating locks	Rs. 50.00 Per Kg
	8301.60	-	Parts	Rs. 50.00 Per Kg
83.02			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8302.10	-	Hinges :	
	8302.10.10	---	Of aluminium	Rs. 50.00 Per Kg
	8302.10.20	---	Of steel	15 % or 170.00 Per Kg
	8302.10.90	---	Other	15 % or 70.00 Per Kg
	8302.20	-	Castors	15 % or 70.00 Per Kg
	8302.30	-	Other mountings, fittings and similar articles suitable for motor vehicles	Rs. 30.00 Per Kg
		-	Other mountings, fittings and similar articles :	
	8302.41	--	Suitable for buildings	15 % or 70.00 Per Kg
	8302.42	--	Other, suitable for furniture	15 % or 70.00 Per Kg
	8302.49	--	Other	15 % or 70.00 Per Kg
	8302.50	-	Hat-racks, hat-pegs, brackets and similar fixtures	15 % or 70.00 Per Kg
	8302.60	-	Automatic door closers	Rs. 30.00 Per Kg
83.03	8303.00		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	15 % or Rs. 70.00 Per Kg
83.04	8304.00		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	15 % or Rs.30.00 Per Kg
83.05			Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
	8305.10	-	Fittings for loose-leaf binders or files	15 % or Rs. 120.00 Per Kg
	8305.20	-	Staples in strips	15 % or Rs. 120.00 Per Kg

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PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 01.01.2023

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8305.90	-	Other, including parts	15 % or Rs. 120.00 Per Kg
83.06			Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
	8306.10	-	Bells, gongs and the like :	
	8306.10.90	---	Other	15 % or Rs. 120.00 Per Kg
		-	Statuettes and other ornaments :	
	8306.21	--	Plated with precious metal	15 % or Rs. 120.00 Per Kg
	8306.29	--	Other	15 % or Rs. 120.00 Per Kg
	8306.30	-	Photograph, picture or similar frames; mirrors	15 % or Rs. 120.00 Per Kg
83.07			Flexible tubing of base metal, with or without fittings.	
	8307.10	--	Of iron or steel :	
	8307.10.10	---	Intended for transfer of liquefied petroleum gas	10 %
	8307.10.90	---	Other	10 %
	8307.90	--	Of other base metal :	
	8307.90.10	---	Intended for transfer of liquefied petroleum gas	10 %
	8307.90.90	---	Other	10 %
83.09			Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
	8309.10	-	Crown corks	Rs. 200.00 Per Kg or Rs.0.25/- per Unit
	8309.90	-	Other :	
	8309.90.10	---	Roll-over capsules	15 % or Rs. 345.00 Per Kg or Rs.0.50/- per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8309.90.20	---	Fastening of iron or steel for sealing bags	15 % or Rs. 95.00 Per Kg
	8309.90.90	---	Other	Rs. 40.00 Per Kg
83.10	8310.00		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	15 % or Rs. 175.00 Per Kg
84.13			Pumps for liquids, whether or not fitted with a measuring device; liquid elevators .	
	8413.60	-	Other rotary positive displacement pumps	15 %
	8413.70	-	Other centrifugal pumps :	
		---	Water pumps except submersible pumps, having an inlet and outlet of a internal diameter not exceeding 15 cm :	
	8413.70.11	----	used	15 %
	8413.70.19	----	Other	15 %
84.15			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated .	
	8415.10	-	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :	
	8415.10.10	---	used / reconditioned	15 %
		---	"Split system" :	
	8415.10.21	----	Of a capacity not exceeding 9,000 BTU	15 % or Rs. 7,400.00 Per Unit
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	15 % or Rs. 8,700.00 Per Unit
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	15 % or Rs. 10,500.00 Per Unit
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	15 % or Rs. 14,800.00 Per Unit
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	15 % or Rs. 19,800.00 Per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8415.10.29	----	Other	15 %
		---	Self-contained :	
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	15 % or Rs. 4,800.00 Per Unit
	8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	15 % or Rs. 6,100.00 Per Unit
	8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	15 % or Rs.8,400.00 Per Unit
	8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	15 % or Rs. 17,900.00 Per Unit
	8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	15 % or Rs. 23,400.00 Per Unit
	8415.10.39	----	Other	15 %
	8415.20	-	Of a kind used for persons, in motor vehicles :	
	8415.20.10	---	used / reconditioned	15 %
	8415.20.90	---	Other	15 %
	8415.90	-	Parts :	
		---	Outdoor units of split type air conditioning machines :	
	8415.90.11	----	used / reconditioned	15 % or Rs. 22,400.00 Per Unit
	8415.90.19	----	Other	15 % or Rs. 22,400.00 Per Unit
		---	Indoor units of split type air conditioning machines :	
	8415.90.21	----	used / reconditioned	15 % or Rs. 22,400.00 Per Unit
	8415.90.29	----	Other	15 % or Rs. 22,400.00 Per Unit
84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
	8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.10	---	Not exceeding 566 l used / reconditioned	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8418.30.20	---	Other, not exceeding 566 l	15 %
	8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.10	---	Not exceeding 566 l used / reconditioned	15 %
	8418.40.20	---	Other, not exceeding 566 l	15 %
	8418.91	--	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.20	---	Other cabinets	15 %
84.21			Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
	8421.23	--	Oil or petrol-filters for internal combustion engines:	
	8421.23.90	---	Other	15 %
		-	Filtering or purifying machinery and apparatus for gases :	
	8421.31	--	Intake air filters for internal combustion engines	15 %
	8421.32	--	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.	15 %
	8421.99	--	Other :	
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines	15 %
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines	15 %
84.23			Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
	8423.10	-	Personal weighing machines, including baby scales; household scales :	
	8423.10.20	---	Household scales	15 %
		-	Other weighing machinery :	
	8423.81	--	Having a maximum weighing capacity not exceeding 30 kg	15 %
	8423.82	--	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	15 %
	8423.90	-	Weighing machine weights of all kinds; parts of weighing machinery :	
	8423.90.10	---	Weights	15 %
84.32			Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8432.90	-	Parts :	
	8432.90.10	---	For lawn or sports-ground rollers	5 %
84.50			Household or laundry-type washing machines, including machines which both wash and dry (+).	
		-	Machines, each of a dry linen capacity not exceeding 10 kg :	
	8450.11	--	Fully-automatic machines :	
	8450.11.20	---	used / reconditioned	15 %
		---	Other, top loading :	
	8450.11.31	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 3,300.00 Per Unit
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 4,000.00 Per Unit
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 4,700.00 Per Unit
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 5,300.00 Per Unit
	8450.11.39	----	Other	15 %
		---	Other, front loading :	
	8450.11.41	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 4,000.00 Per Unit
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 5,000.00 Per Unit
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 5,800.00 Per Unit
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 6,600.00 Per Unit
	8450.11.49	----	Other	15 %
	8450.12	--	Other machines, with built-in centrifugal drier :	
	8450.12.20	---	used / reconditioned	15 %
		---	Other :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8450.12.31	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 1600.00 Per Unit
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 2,300.00 Per Unit
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 3,100.00 Per Unit
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 4,000.00 Per Unit
	8450.12.39	----	Other	15 %
	8450.19	--	Other :	
	8450.19.10	---	unassembled in completely knocked-down form	5 %
	8450.19.20	---	used / reconditioned	15 %
		---	Other :	
	8450.19.31	----	Of a dry linen capacity less than 4 kg	15 % or Rs. 1,600.00 Per Unit
	8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	15 % or Rs. 2,300.00 Per Unit
	8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	15 % or Rs. 3,100.00 Per Unit
	8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	15 % or Rs. 4,000.00 Per Unit
	8450.19.39	----	Other	15 %
84.52			Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles .	
	8452.10	-	Sewing machines of the household type :	
	8452.10.10	---	Completely knocked-down, excluding furniture and stands	5 %
	8452.10.90	---	Other	10 %
	8452.90	-	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :	
	8452.90.10	---	Furniture, bases and covers for sewing machines and parts thereof	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
84.79			Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
	8479.20	-	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :	
	8479.20.10	---	Special grinders, crushers, or presses for oil seeds or oleaginous fruits	15 %
85.01			Electric motors and generators (excluding generating sets).	
	8501.40	-	Other AC motors, single-phase :	
	8501.40.20	---	Motors for fans of heading 8414.51	15 % or Rs. 330.00 Per Unit
85.04			Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.10	-	Ballasts for discharge lamps or tubes :	
	8504.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8 %
	8504.10.90	---	Other	8 %
	8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :	
	8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	8 %
	8504.22.90	---	Other	8 %
	8504.23	--	Having a power handling capacity exceeding 10,000 kVA :	
	8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8 %
	8504.23.90	---	Other	8 %
	8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :	
	8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	Rs. 5.00 Per Kg
	8504.50	-	Other inductors :	
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8 %
	8504.50.90	---	Other	8 %
	8504.90	-	Parts :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	8 %
	8504.90.90	---	Other	8 %
85.06			Primary cells and primary batteries .	
	8506.10	-	Manganese dioxide :	
	8506.10.10	---	Size "D"	15 %
85.07			Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.10	-	Lead-acid, of a kind used for starting piston engines :	
	8507.10.10	-	Sealed type accumulators filled with acid solution and ready for use	15 % or Rs. 200.00 Per Kg
	8507.10.90	---	Other	15 % or Rs. 200.00 Per Kg
	8507.90	-	Parts	5 %
85.09			Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	Rs. 250.00 Per Unit
85.12			Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
	8512.20	-	Other lighting or visual signalling equipment	5 %
85.16			Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8516.10	-	Electric instantaneous or storage water heaters and immersion heaters	15 %
		-	Electric space heating apparatus and electric soil heating apparatus :	
	8516.21	--	Storage heating radiators	15 %
	8516.29	--	Other	15 %
	8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :	
	8516.60.90	---	Other	15 %
85.24			Flat panel display modules, whether or not incorporating touch-sensitive screens.	
		-	Without drivers or control circuits :	
	8524.11	--	Of liquid crystals	15 %
	8524.12	--	Of organic light-emitting diodes (OLED)	15 %
	8524.19	--	Other	15 %
		-	Other :	
	8524.91	--	Of liquid crystals	15 %
	8524.92	--	Of organic light-emitting diodes (OLED)	15 %
	8524.99	--	Other	15 %
85.27			Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
		-	Radio-broadcast receivers capable of operating without an external source of power :	
	8527.19	--	Other :	10 %
85.29			Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :	
	8529.10.10	---	Parabolic antennas and parabolic reflector dishes for satellite television reception	15 %
	8529.10.20	---	Other outdoor TV antennas / aerials	15 % or Rs. 345.00 Per Unit
	8529.10.30	---	Other TV antennas / aerials	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
85.34	8534.00		Printed circuits.	5 %
85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
		-	Lamp-holders, plugs and sockets :	
	8536.61	--	Lamp-holders :	
	8536.61.90	---	Other	15 %
	8536.69	--	Other :	
	8536.69.21	----	13A, plugs and sockets of Type-G as defined by international Electrotechnical Commission (IEC); adaptors, connection units etc. which are compatible with 13A plugs and sockets of Type-G as defined by IEC	15 %
	8536.69.22	----	Other shaver sockets, universal sockets and travel adaptors	15 %
	8536.69.29	----	Other	15 %
	8536.69.90	---	Other	15 %
85.38			Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	
	8538.10	-	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	15 %
85.39			Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.	
	8539.22	--	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	
	8539.22.10	---	Sealed glass envelopes consist of filament imported for the manufacture of lamps	15 % or Rs. 60.00 Per Unit
	8539.22.20	---	Other, of a power not exceeding 25 W	15 % or Rs. 60.00 Per Unit
	8539.22.90	---	Other	15 % or Rs. 60.00 Per Unit
		-	Light-emitting diode (LED) light sources :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8539.51	--	Light-emitting diode (LED) modules	15%
85.44			Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
		-	Winding wire :	
	8544.11	--	Of copper :	
	8544.11.10	---	Lacquered enameled or anodized wire exceeding 0.120 mm (SWG 15.5 or AWG 14) and not exceeding 1.60 mm (SWG 41 or AWG 38) cross section	15 %
	8544.20	-	Co-axial cable and other co-axial electric conductors :	
	8544.20.10	---	Co-axial cables	15 %
	8544.20.90	---	Other	15 %
		-	Other electric conductors, for a voltage not exceeding 1,000 V:	
	8544.42	--	Fitted with connectors :	
		---	Other :	
	8544.42.91	----	Fitted with 13A, plugs and sockets of Type-G as defined by International Electrotechnical Commission	15 %
	8544.42.99	----	Other	15 %
	8544.49	--	Other :	
	8544.49.10	---	For a voltage not exceeding 80 V	15 %
	8544.49.20	---	Other up to four cored unarmoured wire and cable not exceeding 16 mm ² conductor cross-section per core	15 %
	8544.49.30	---	Other single and multi-cored wire and cable not exceeding 185 mm ² conductor cross-section per core	15 %
	8544.49.40	---	Other armoured and underground cables not exceeding 150 mm ² conductor cross-section per core	15 %
	8544.49.90	---	Other	5 %
85.49			Electrical and electronic waste and scrap	
		-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
	8549.11	--	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	
	8549.11.10	---	Spent	15%

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8549.12	--	Other, containing lead, cadmium or mercury	
	8549.12.10	---	Spent	15%
	8549.13	--	Sorted by chemical type and not containing lead, cadmium or mercury	
	8549.13.10	---	Spent	15%
	8549.14	--	Unsorted and not containing lead, cadmium or mercury	
	8549.14.10	---	Spent	15%
	8549.19	--	Other	
	8549.19.10	---	Spent	15%
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
	8708.22	--	Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	15%
	8708.29	--	Other :	
	8708.29.10	---	"Cut-portions" of bodies and cabs	15 % or Rs. 120,000.00 Per Cut portion
	8708.29.90	---	Other	15 %
	8708.30	-	Brakes and servo-brakes; parts thereof	15 %
	8708.40	-	Gear boxes and parts thereof	15 %
	8708.50	-	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	15 %
	8708.70	-	Road wheels and parts and accessories thereof :	
	8708.70.10	---	Rims fitted with tyres, showing signs of wear	15 %
	8708.70.20	---	Other, rims fitted with tyres	15 %
	8708.70.90	---	Other	15 %
	8708.80	-	Suspension systems and parts thereof (including shock- absorbers)	15 %
		-	Other parts and accessories :	
	8708.91	--	Radiators and parts thereof :	
	8708.91.10	---	Radiators	40 % or Rs. 4800.00 Per Unit
	8708.91.20	---	Radiator cores	40 % or Rs. 3840.00 Per Unit
	8708.91.90	---	Other	40 %
	8708.92	--	Silencers (mufflers) and exhaust pipes; parts thereof	15 %
	8708.93	--	Clutches and parts thereof	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8708.94	--	Steering wheels, steering columns and steering boxes; parts thereof	15 %
	8708.95	--	Safety airbags with inflater system; parts thereof	15 %
	8708.99	--	Other :	
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings	30 %
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	30 %
	8708.99.40	---	"Cut-portions" of motor vehicles	15 % or Rs. 220,000.00 Per Cut portion
	8708.99.90	---	Other	15 %
87.12			Bicycles and other cycles (including delivery tricycles), not motorised :	
	8712.00.20	---	used bicycle	15 % or Rs. 4000.00 Per Unit
	8712.00.90	---	Other	15 % or Rs. 4000.00 Per Unit
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.	
	8714.99	--	Other :	
	8714.99.91	----	Bicycle rims or wheels , fitted with new tyres, with or without tubes	25 %
	8714.99.92	----	Bicycle rims or wheels , fitted with tyres showing signs of wear, with or without tubes	25 %
	8714.99.99	----	Other	15 %
87.15	8715.00		Baby carriages and parts thereof.	15 %
87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
	8716.39	--	Other :	
	8716.39.10	---	Not more than three years old	15 %
	8716.39.20	---	More than three years old	15 %
	8716.40	-	Other trailers and semi-trailers :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8716.40.10	---	Not more than five years old	10 %
	8716.40.20	---	More than five years old	10 %
	8716.80	-	Other vehicles :	
	8716.80.20	---	Wheelbarrows	15 %
	8716.90	-	Parts :	
	8716.90.10	---	For wheelbarrows	15 %
89.02			Fishing vessels; factory ships and other vessels for processing or preserving fishery products:	
		---	Used:	
	8902.00.11	----	Not more than two years old	15 %
	8902.00.19	----	Other	15 %
	8902.00.90	---	Other	15 %
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
		-	Inflatable (including rigid hull inflatable) boats :	
	8903.11	--	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg :	
		---	Used :	
	8903.11.21	----	not more than two years	15 %
	8903.11.29	----	Other	15 %
	8903.11.90	---	Other	15 %
	8903.12	--	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg :	
	8903.12.90	---	Other	15 %
	8903.19	--	Other :	
	8903.19.90	---	Other	15 %
		-	Sailboats, other than inflatable, with or without auxiliary motor :	
	8903.21	--	Of a length not exceeding 7.5 m :	
		---	Used:	
	8903.21.11	----	not more than two years	15 %
	8903.21.19	----	Other	15 %
	8903.21.90	---	Other	15 %
	8903.22	-	Of a length exceeding 7.5 m but not exceeding 24 m :	
		---	Used:	

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<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	8903.22.11	----	not more than two years	15 %
	8903.22.19	----	Other	15 %
	8903.22.90	---	Other	15 %
	8903.23	--	Of a length exceeding 24 m :	
		---	Used:	
	8903.23.11	----	not more than two years	15 %
	8903.23.19	----	Other	15 %
	8903.23.90	---	Other	15 %
		-	Motorboats, other than inflatable, not including outboard motorboats :	
	8903.31	--	Of a length not exceeding 7.5 m :	
	8903.31.90	---	Other	15 %
	8903.32	--	Of a length exceeding 7.5 m but not exceeding 24 m :	
	8903.32.90	---	Other	15 %
	8903.33	--	Of a length exceeding 24 m :	
	8903.33.90	---	Other	15 %
		-	Other:	
	8903.93	--	Of a length not exceeding 7.5 m :	
	8903.93.90	---	Other	15 %
	8903.99	-	Other :	
	8903.99.90	---	Other :	15 %
89.04			Tugs and pusher craft.	
	8904.00.10	---	Not exceeding a Dead Weight Tonnage of 500 MT	15 %
90.01			Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.	
	9001.40	-	Spectacle lenses of glass	15 %
	9001.50	-	Spectacle lenses of other materials :	
	9001.50.90	---	Worked	15 % or Rs.65.00 Per Pair

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
90.03			Frames and mountings for spectacles, goggles or the like, and parts thereof.	
		-	Frames and mountings :	
	9003.11	--	Of plastics	15 %
	9003.19	--	Of other materials :	
	9003.19.90	---	Other	15 %
90.17			Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.	
	9017.20	-	Other drawing, marking-out or mathematical calculating instruments :	
	9017.20.10	---	Protractors (radius 10 cm and below)	15 %
	9017.20.20	---	Rulers 30 cm and below	15 %
	9017.20.30	---	Triangular set squares shortest side 17.5 cm or below	15 %
	9017.20.40	---	Dividers and compasses	15 %
	9017.20.50	---	Sets of mathematical instruments used by school children, with a ruler not exceeding 15 cm packed in metal or plastic	15 %
91.05			Other clocks.	
		-	Wall clocks :	
	9105.21	--	Electrically operated	Rs. 100.00 Per Unit
	9105.29	--	Other	Rs. 100.00 Per Unit
91.07	9107.00		Time switches with clock or watch movement or with synchronous motor.	15 %
91.08			Watch movements, complete and assembled.	
		-	Electrically operated :	
	9108.11	--	With mechanical display only or with a device to which a mechanical display can be incorporated	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9108.12	--	With opto-electronic display only	15 %
	9108.19	--	Other	15 %
	9108.20	-	With automatic winding	15 %
	9108.90	-	Other	15 %
91.09			Clock movements, complete and assembled.	
	9109.10.	-	Electrically operated	15 %
	9109.90	-	Other	15 %
91.10			Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
		---	Other :	
	9110.11	-	Complete movements, unassembled or partly assembled (movement sets)	15 %
	9110.12	--	Incomplete movements, assembled	15 %
	9110.19	--	Rough movements	15 %
	9110.90	-	Other	15 %
91.11			Watch cases and parts thereof.	
	9111.10	-	Cases of precious metal or of metal clad with precious metal	15 %
	9111.20	-	Cases of base metal, whether or not gold-or silver-plated	15 %
	9111.80	-	Other cases	15 %
	9111.90	-	Parts	15 %
91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
	9112.20	-	Cases	15 % or Rs. 220.00 Per Kg
	9112.90	-	Parts	15 % or Rs. 220.00 Per Kg
91.13			Watch straps, watch bands and watch bracelets, and parts thereof.	
	9113.10	-	Of precious metal or of metal clad with precious metal	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9113.20	-	Of base metal, whether or not gold-or silver-plated	15 %
	9113.90	-	Other	15 %
91.14			Other clock or watch parts.	
	9114.30	-	Dials	15 %
	9114.40	-	Plates and bridges	15 %
	9114.90	-	Other	15 %
94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof .	
	9401.20	-	Seats of a kind used for motor vehicles :	
	9401.20.10	---	used	15 %
	9401.20.90	---	Other	15 %
		-	Swivel seats with variable height adjustment :	
	9401.31	--	Of wood :	
	9401.31.10	---	Used	15 %
	9401.31.90	---	Other	15 %
	9401.39	--	Other :	
	9401.39.10	---	Used	15 %
	9401.39.90	---	Other	15 %
		-	Seats other than garden seats or camping equipment, convertible into beds :	
	9401.41	--	Of wood :	
	9401.41.10	---	Used	15 %
	9401.41.90	---	Other	15 %
	9401.49	--	Other :	
	9401.49.10	---	Used	15 %
	9401.49.90	---	Other	15 %
		-	Seats of cane, osier, bamboo or similar materials :	
	9401.52	--	Of bamboo:	
	9401.52.10	---	used	15 %
	9401.52.90	---	Other	15 %
	9401.53	--	Of rattan :	
	9401.53.10	---	used	15 %
	9401.53.90	---	Other	15 %
	9401.59	--	Other :	
	9401.59.10	---	used	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9401.59.90	---	Other	15 %
		-	Other seats, with wooden frames :	
	9401.61	--	Upholstered :	
	9401.61.10	---	used	15 %
	9401.61.90	---	Other	15 %
	9401.69	--	Other :	
	9401.69.10	---	used	15 %
	9401.69.90	---	Other	15 %
		-	Other seats, with metal frames :	
	9401.71	--	Upholstered	
	9401.71.10	---	used	15 %
	9401.71.90	---	Other	15 %
	9401.79	--	Other :	
	9401.79.10	---	used	15 %
	9401.79.90	---	Other	15 %
	9401.80	-	Other seats :	
	9401.80.10	---	used	15 %
	9401.80.90	---	Other	15 %
		-	Parts:	
	9401.91	--	Of wood	
	9401.91.10	---	Used	15 %
	9401.91.90	---	Other	15 %
	9401.99	--	Other	
	9401.99.10	---	Used	15 %
	9401.99.90	---	Other	15 %
94.03			Other furniture and parts thereof.	
	9403.10	-	Metal furniture of a kind used in offices :	
	9403.10.10	---	used	35 %
	9403.10.90	---	Other	35 %
	9403.20	-	Other metal furniture :	
	9403.20.10	---	used	35 %
	9403.20.90	---	Other	35 %
	9403.30	-	Wooden furniture of a kind used in offices :	
	9403.30.10	---	used	45 %
	9403.30.90	---	Other	45 %
	9403.40	-	Wooden furniture of a kind used in the kitchen :	
	9403.40.10	---	used	45 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9403.40.90	---	Other	45 %
	9403.50	-	Wooden furniture of a kind used in the bedroom :	
	9403.50.10	---	used	45 %
	9403.50.90	---	Other	45 %
	9403.60	-	Other wooden furniture :	
	9403.60.10	---	used	45 %
	9403.60.90	---	Other	45 %
	9403.70	-	Furniture of plastics :	
	9403.70.10	---	used	45 %
	9403.70.90	---	Other	45 %
		-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
	9403.82	--	Of Bamboo :	
	9403.82.10	---	used	45 %
	9403.82.90	---	Other	45 %
	9403.83	--	Of rattan :	
	9403.83.10	---	used	45 %
	9403.83.90	---	Other	45 %
	9403.89	--	Other :	
	9403.89.10	---	used	45 %
	9403.89.90	---	Other	45 %
		-	Parts:	
	9403.91	--	Of wood	
	9403.91.10	---	Used	45 %
	9403.91.90	---	Other	45 %
	9403.99	--	Other :	
	9403.99.10	---	Used	45 %
	9403.99.90	---	Other	45 %
94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
	9404.10	-	Mattress supports :	
	9404.10.10	---	used	23 %
	9404.10.90	---	Other	23 %
		-	Mattresses :	
	9404.21	--	Of cellular rubber or plastics, whether or not covered :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9404.21.10	---	used	23 %
	9404.21.90	---	Other	23 %
	9404.29	--	Of other materials :	
	9404.29.10	---	unused rubberised coir pads, below 60 mm in thickness	15 %
	9404.29.20	---	unused coir pads or mattress for bedding, above 60 mm in thickness	15 %
	9404.29.30	---	used	15 %
	9404.29.90	---	Other	15 %
	9404.30	-	Sleeping bags :	
	9404.30.10	---	used	15 %
	9404.30.90	---	Other	15 %
	9404.40	-	Quilts, bedspreads, eiderdowns and duvets (comforters)	
	9404.40.10	---	used	15 %
	9404.40.90	---	Other	15 %
	9404.90	-	Other :	
	9404.90.10	---	used	15 %
	9404.90.90	---	Other	23 %
94.05			Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
		-	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :	
	9405.11	--	Designed for use solely with light-emitting diode (LED) light sources	
	9405.11.10	---	DC solar lamps not exceeding 20v	15 %
	9405.11.90	---	Other	15 %
	9405.19	--	Other	
	9405.19.10	---	DC solar lamps not exceeding 20v	15 %
	9405.19.90	---	Other	15 %
		-	Electric table, desk, bedside or floor-standing luminaires :	
	9405.21	--	Designed for use solely with light-emitting diode (LED) light sources	
	9405.21.10	---	DC solar lamps not exceeding 20v	15 %
	9405.21.90	---	Other	15 %
	9405.29	--	Other	
	9405.29.10	---	DC solar lamps not exceeding 20v	15 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9405.29.90	---	Other	15 %
		-	Other electric luminaires and lighting fittings :	
	9405.41	--	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :	
	9405.41.10	---	Spotlights and flood lights for use in motion picture/television industry	15 %
	9405.41.20	---	Search lights and spot lights	15 %
	9405.41.30	---	DC solar lamps not exceeding 20v	15 %
	9405.41.90	---	Other	15 %
	9405.42	--	Other, designed for use solely with light-emitting diode (LED) light sources :	
	9405.42.10	---	Spotlights and flood lights for use in motion picture/television industry	15 %
	9405.42.20	---	Search lights and spot lights	15 %
	9405.42.90	---	Other	15 %
	9405.49	--	Other	
	9405.49.10	---	Spotlights and flood lights for use in motion picture/television industry	15 %
	9405.49.20	---	Search lights and spot lights	15 %
	9405.49.30	---	DC solar lamps not exceeding 20v	15 %
	9405.49.90	---	Other	15 %
	9405.50	-	Non-electrical luminaires and lighting fittings	
	9405.50.90	---	Other	15 %
		-	illuminated signs, illuminated name-plates and the like :	
	9405.61	--	Designed for use solely with light-emitting diode (LED) light sources	15 %
	9405.69	--	Other	15 %
		-	Parts :	
	9405.91	--	Of glass	15 %
	9405.92	--	Of plastics	15 %
	9405.99	--	Other :	
	9405.99.10	---	Of chandeliers or electroliers	15 %
	9405.99.90	---	Other	15 %
94.06			Prefabricated buildings:	
	9406.10	-	Of wood	25 %
	9406.20	-	Modular building units, of steel	25 %
	9406.90	-	Other	25 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
95.03			Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	
	9503.00.10	---	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	15 %
	9503.00.20	---	Dolls, remote controlled	15 %
	9503.00.30	---	Other dolls	15 %
95.04			Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.	
	9504.40	-	Playing cards	15 %
96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
	9603.10	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :	
	9603.10.10	---	Brooms made of coconut fibre	35 % or Rs. 150.00 Per Unit
	9603.10.20	---	Brooms made of other fibre	35 % or Rs. 150.00 Per Unit
	9603.10.30	---	Tawashi brushes made of 100% coconut fibre	35 % or Rs. 150.00 Per Unit
	9603.10.40	---	Tawashi brushes made of coconut fibre mixed with other vegetable fibre	35 % or Rs. 150.00 Per Unit
	9603.10.50	---	Tawashi brushes made of coir fibre mixed with artificial fibre	35 % or Rs. 150.00 Per Unit
	9603.10.60	---	Other brushes made of coconut fibre	35 % or Rs. 150.00 Per Unit
	9603.10.70	---	Brushes made of other fibre	35 % or Rs. 150.00 Per Unit

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
		-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
	9603.21	--	Tooth brushes, including dental-plate brushes	35 % or Rs. 150.00 Per Unit
	9603.29	--	Other	35 % or Rs.260.00 Per Unit
	9603.40	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	35 % or Rs. 160.00 Per Unit
	9603.90	-	Other :	
	9603.90.10	---	Squeegees with inbuilt control valve, for use as "liquid shoe- polish applicators"	15 %
	9603.90.90	---	Other	15 % or Rs. 85.00 Per Kg
96.04	9604.00		Hand sieves and hand riddles.	15 %
96.05	9605.00		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	15 %
96.08			Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen- holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
	9608.10	-	Ball point pens :	
	9608.10.10	---	Plastic	25 % or Rs. 80 Per Unit
	9608.10.90	---	Other	25 % or Rs. 80 Per Unit
	9608.20	-	Felt tipped and other porous-tipped pens and markers :	
	9608.20.10	---	Plastic	25 % or Rs. 80.00 Per Unit
	9608.20.90	---	Other	10 % or Rs. 80.00 Per Unit
	9608.50	-	Sets of articles from two or more of the foregoing subheadings	10 % or Rs. 30.00 Per Unit
	9608.60	-	Refills for ball point pens, comprising the ball point and ink- reservoir :	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	9608.60.10	---	Plastic	25 % or Rs. 20.00 Per Unit
	9608.60.90	---	Other	10 % or Rs. 10.00 Per Unit
		-	Other :	
	9608.99	--	Other :	
	9608.99.10	---	Barrels for ball point pens, plastic	15 % or Rs. 620.00 Per Kg
	9608.99.20	---	Other parts of artificial materials other than barrels and ball points	15 %
	9608.99.30	---	Refills for ball point pens, plastic	15 %
96.09			Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
	9609.10	-	Pencils and crayons, with leads encased in a sheath :	
	9609.10.10	---	Black lead pencils	15 %
	9609.10.20	---	Colour pencils	15 %
	9609.10.30	---	Crayons	15 %
	9609.20	-	Pencil leads, black or coloured :	
	9609.20.10	---	Black	15 %
	9609.20.20	---	Coloured	15 %
	9609.90	-	Other	15 %
96.11	9611.00		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	15 %
96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	30 % or Rs. 220.00 Per Kg
	9613.20	-	Pocket lighters, gas fuelled, refillable	30 % or Rs. 220.00 Per Kg
	9613.80	-	Other lighters	30 %

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
96.14	9614.00		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	15 %
96.16			Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
	9616.10	-	Scent sprays and similar toilet sprays, and mounts and heads therefor :	
	9616.10.90	---	Other	15 %
	9616.20	-	Powder-puffs and pads for the application of cosmetics or toilet preparations	15 %
96.19			Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.	
	9619.00.10	---	Sanitary towels(pads) and tampons	15 %
	9619.00.20	---	Napkins(diapers) and napkin liners for babies	15 %
	9619.00.30	---	Napkins(diapers) and napkin liners for adults	15 %
	9619.00.90	---	Other	45 % or Rs. 900.00 Per Kg
96.20.	9620.00	-	Monopods, bipods, tripods and similar articles.	15 %

Annexure -A

- Ayurveda, Siddha, and Unani raw and prepared drugs and medicinal plants specified by Notification published in the Gazette by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible for the subject of Ayurveda, and Ayurveda, Siddha, and Unani preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury.
- Any product or preparation registered as a drug or device under the National Medicines Regulatory Authority Act, No. 5 of 2015.
- Raw material, intermediate goods, parts, and accessories to be used for the manufacture of fashion jewelry and containers for packing imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries.
- Goods for any specified project referred to in paragraph f (ii) of PART II of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, on which taxes are borne by the Government taking into consideration the economic benefit to the country.
- Following equipment, accessories, and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Agriculture, subject to the approval of the Director General of Customs;

Weather stations, greenhouses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liners, and shade for netting.

- (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film, and aluminum foil, or of polyethylene and ethylene vinyl alcohol polymer used for the packing of liquid milk, vegetable juice, and fruit juice, imported on the recommendation of the Secretary of the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
- (vii) Import of samples in relation to business worth not more than Rs. 60,000/= subject to such terms and conditions as prescribed by the Director General of Customs.
- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics, etc., imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
- (ix) High-density polyethylene sheets, of a thickness exceeding 0.5 mm and a width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Fisheries, subject to the approval of the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry in charge of the subject of Industries and subject to the approval of the Director General of Customs.
- (xi) Bars and rods, not further worked, that hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries, by a local leaf spring manufacturer, subject to the approval of the Director General of Customs.
- (xii) Linear low-density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of the Department of Animal Production and Health subject to the approval of the Director General of Customs.
- (xiii) Any machinery, equipment, accessory, and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to the approval of Director General of Customs.
- (xiv) Raw materials, components, and parts imported by export-oriented enterprises which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, for the purpose of processing and re-export or to be used for the manufacture of goods for exports.
- (xv) Any furniture, classified under the HS Heading 94.03 imported by any tourism enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka established under Board of Investment Law No. 4 of 1978 and registered with the Sri Lanka Tourism Development Authority, established under the Tourism Act, No. 38 of 2005.
- (xvi) Any goods imported by any enterprise, which invests US \$ 50 million or above on a project on or after March 06, 2019, during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xvii) Any goods imported by any enterprise, which invests in a project to establish climate controlled warehouse facility / cold chain logistics infrastructure facility, subject to the approval of lists of goods, as classified under the Harmonized System of Commodity Classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Food Commissioner of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xviii) Health protection equipment and similar products supplied or donated by any export-oriented enterprises, which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment

Law, No. 04 of 1978, to the Ministry of Healthcare, Sri Lanka Army, Sri Lanka Navy, Sri Lanka Air Force, Sri Lanka Police and COVID Center (National Operation Center for Prevention of COVID -19 Outbreak) on their request.

- (xix) Machinery and equipment including medical, surgical, and dental instruments, apparatus, accessories, and parts thereof, hospital / medical furniture and drugs, chemicals, and similar items, required for the provision of health services to address the COVID – 19 Pandemic in the country, imported or imported and supplied or imported and donated to the Ministry of Health, on the recommendation of the Secretary, Ministry in charge of the subject of Health, subject to the approval of the Director General of Customs. It shall not be granted for any partial consignment/cargo of the above.
- (xx) Importation of essential goods, to be received from any foreign states (governments), organizations including business entities, volunteer associations, and well-wishers by any government entities, government-approved entities, and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate the continuation of essential public services subject to;
- Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where ; (i) The Secretary shall provide recommendation for exemption of CESS only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the letter of Recommendation referred above; case by case basis;
 - All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred to in (a) above;
 - The Secretary (Chief Accounting Officer), referred to in (a) above is responsible and accountable for goods, received as aid/ donation under this procedure until such goods are delivered or distributed for the intended purpose(s) and beneficiaries free of charge; and,
 - Any goods received as aid/ donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation of this procedure, the action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.
- (xxi) Importation of raw materials or intermediate goods, classified under the HS Codes 3920.10.90 (other - Polyethylene Film (w)), 3926.90.99 (Other - Polypropylene Film), and 4811.59.10 (Silicone Coated) by domestic manufacturers of sanitary napkins on recommendation of the Secretary, Ministry in charge of subject of Industries and approval of the Director General of Customs.

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