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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**IMPORTS AND EXPORTS (CONTROL) ACT, No. 1 OF 1969**

IN terms of the powers vested in me by Section 20 read together with Sub-Section 4(1) and Section 14 of the Imports and Exports (Control) Act, No. 1 of 1969 as amended by Act, No. 48 of 1985 and Act, No. 28 of 1987, I, Anura Kumara Disسانayake, the Minister of Finance, Planning and Economic Development promulgate following Regulations.

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

Ministry of Finance, Planning and Economic Development,  
Colombo 01,  
May 03, 2025.

**Regulations**

1. These Regulations may be cited as the “**Imports and Exports (Control) Regulations No. 05 of 2025**”.
2. The Regulation Nos. 6, 7, 8, 9, 10, 13 and 15 of the Imports and Exports (Control) Regulations No. 02 of 2025, published in the *Gazette Extraordinary* No. 2421/44 dated January 31, 2025, shall be applicable for importation of vehicles described in the **Schedule A** below, as appropriately.



## SCHEDULE A

Column I HS Heading	Column II HS Code		Column III Description
87.03			<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>
	8703.80	-	Other vehicles, with only electric motor for propulsion :
		---	Other, with spark – ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:
	8703.80.71	----	Capacity of motors not exceeding 50kW, not more than three years old
	8703.80.73	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old
	8703.80.75	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old
	8703.80.77	----	Capacity of motors exceeding 200kW, not more than three years old
		---	Other, with compression – ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:
	8703.80.81	----	Capacity of motors not exceeding 50kW, not more than three years old
	8703.80.83	----	Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old
	8703.80.85	----	Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old
	8703.80.87	----	Capacity of motors exceeding 200kW, not more than three years old
		---	Other
	8703.80.91	----	Not more than three years old

3. Special Import License Regulations No. 01 of 2023, published in the *Gazette Extraordinary* No. 2312/77 dated January 01, 2023, as amended by Imports and Exports (Control) Regulations No. 04 of 2025, published in the *Gazette Extraordinary* No. 2434/12 dated April 29, 2025 is hereby amended.

3.1 Goods, classified under the HS Code of 8703.80.72 together with its corresponding entries, described in the **Schedule I** of the Special Import License Regulations No. 01 of 2023, referred to above, are hereby deleted.

3.2 Goods described in the **Schedule B** below together with their corresponding entries shall be inserted into the **Schedule I** of the Special Import License Regulations No. 01 of 2023 and **Schedule B** of the Imports and Exports (Control) Regulations No. 04 of 2025, referred to above.

**SCHEDULE B**

	<i>Column I</i> <b>HS Heading</b>	<i>Column II</i> <b>HS Code</b>		<i>Column III</i> <b>Description</b>	<i>Column IV</i> <b>Import Control License (ICL)</b>
36	<b>87.03</b>			<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>	
		8703.80	-	Other vehicles, with only electric motor for propulsion :	
			---	Other, with spark – ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:	
		8703.80.72	----	Capacity of motors not exceeding 50kW, more than three years old	<b>L</b>
		8703.80.74	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	<b>L</b>
		8703.80.76	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	<b>L</b>
		8703.80.78	----	Capacity of motors exceeding 200kW, more than three years old	<b>L</b>
			---	Other, with compression – ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:	
		8703.80.82	----	Capacity of motors not exceeding 50kW, more than three years old	<b>L</b>
		8703.80.84	----	Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	<b>L</b>
		8703.80.86	----	Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	<b>L</b>
		8703.80.88	----	Capacity of motors exceeding 200kW, more than three years old	<b>L</b>
			---	Other	
		8703.80.92	----	More than three years old	<b>L</b>

4. To achieve the objectives of these Regulations, the Controller General of Imports and Exports shall issue “Operational Instructions” to the Director General of Customs, licensed banks or any other relevant authorities.
5. Final decision shall be made by the Controller General of the Imports and Exports on any issues arising in relation to these Regulations.
6. These Regulations shall enter into force with effect from May 05, 2025.

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