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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 2210/9 - 2021 ජනවාරි මස 12 වැනි අඟහරුවාදා - 2021.01.12
No. 2210/9 - TUESDAY, JANUARY 12, 2021

(Published by Authority)

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(1) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Bandula Gunawardane, Minister of Trade with the concurrence of the Minister of Finance, do by this Order declare that with effect from January 13, 2021, a Cess shall be charged, levied and paid on export of goods enumerated in Column III of the Schedule hereto at the rate specified in the corresponding entry in Column IV which shall be based on the Free on Board (F.O.B.) value of the export or any other specific rate mentioned therein, provided however, that-

- (1) Whenever more than one rate is specified in Column IV of the Schedule hereto, the applicable rate for the purpose of calculating the Cess payable shall be that rate the application of which results in a higher amount being payable as Cess.
- (2) The Cess hereby imposed shall not apply to export of scrap/waste by an enterprise, generated through the process of manufacture of goods to be exported, out of raw material imported and generated through the process of repair/maintenance works done by that enterprise which has:
 - (i) entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 4 of 1978 ; or
 - (ii) been registered under the Customs Manufacture-in-Bond Scheme or under the Temporary Importation for Export Processing (TIEP) Scheme.



The Orders made under Section 14(1) of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the *Gazette Extraordinary* No. 1941/32 of 20.11.2015, No.1971/5 of 13.06.2016 and No.2081/10 of 24.07.2018 or any other Order issued under the said Section for exports are hereby rescinded.

Dr. BANDULA GUNAWARDANE,
Minister of Trade.

Ministry of Trade,
Colombo 02.
12th January, 2021.

SCHEDULE

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
05.08	0508.00		Coral and similar materials, unworked or simply prepared but not otherwise worked ; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:	
	0508.00.10	- - -	Chunks	Rs. 100/= per 1,000 units
08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		-	Coconuts :	
	0801.12	- -	In the inner shell (endocarp)	Rs. 7/= per unit
09.02			Tea, whether or not flavoured.	
	0902.40	-	Other black tea (fermented) and other partly fermented tea.	
		- - -	Other	
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	Rs. 10/= per kg
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, other	Rs. 10/= per kg
	0902.40.93	----	Other, flavoured	Rs. 10/= per kg
	0902.40.99	----	Other	Rs. 10/= per kg
23.02			Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
	2302.10	-	Of maize (corn)	Rs. 1/= per kg

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2302.40	-	Of other cereals :	
	2302.40.10	---	Rice	Rs. 1/= per kg
25.04			Natural graphite.	
	2504.90	-	Other :	
	2504.90.10	---	Waste	Rs. 200/= per mt
	2504.90.90	---	Other	Rs. 10,000/= per mt
25.05			Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	
	2505.10	-	Silica sands and quartz sands :	
	2505.10.10	---	Waste	Rs. 1,250/= per mt
	2505.10.90	---	Other	
	2505.10.91	----	silica sands and quartz sands from rivers	Rs. 1,250/= per mt
	2505.10.99	----	Other	Rs. 1,250/= per mt
	2505.90	-	Other	Rs. 5,000/= per mt
25.06			Quartz (other than natural sands) : quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.10	-	Quartz :	
	2506.10.10	---	Raw vein quartz	Rs. 4,400/= per mt
25.07	2507.00		Kaolin and other kaolinic clays, whether or not calcined.	Rs. 1,100/= per mt
25.10			Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.10	-	Unground :	
	2510.10.10	---	Rock phosphate	Rs. 4,400/= per mt
25.13			Pumice stone ; emery ; natural corundum, natural garnet and other natural abrasive, whether or not heat-treated.	
	2513.20	-	Emery, natural corundum, natural garnet and other natural abrasives	Rs. 24,200/= per mt

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
25.16			Granite, prophyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square)	
		-	Granite :	
	2516.11	--	Crude or roughly trimmed	Rs. 24,000/= per cubic meter (m ³)
	2516.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Rs. 12,000/= per cubic meter (m ³)
	2516.20	-	Sandstone	Rs. 12,000/= per cubic meter (m ³)
	2516.90	-	Other monumental or building stone	Rs. 12,000/= per cubic meter (m ³)
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.	
		-	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :	
	2517.49	--	Other	Rs. 3,300/= per mt
25.25			Mica, including splittings ; mica waste.	
	2525.10	-	Crude mica and mica rifted into sheets or splittings	Rs. 1,100/= per mt
	2525.30	-	Mica Waste	Rs. 110/= per mt
25.26			Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape ; talc.	
	2526.10	-	Not crushed, not powdered	Rs. 3,300/= per mt
	2526.20	-	Crushed or powdered	Rs. 2,200/= per mt
25.30			Mineral substances not elsewhere specified or included.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	2530.10	-	Vermiculite, perlite and chlorites, unexpanded	Rs. 1,100/= per mt
	2530.20	-	Kiesertie, epsomite (natural magnesium sulphates)	Rs. 1,100/= per mt
	2530.90	-	Other:	
	2530.90.10	---	Natural arsenic sulphides	Rs. 1,100/= per mt
	2530.90.20	---	Broken concrete	Rs. 1,100/= per mt
	2530.90.90	---	Other	Rs. 1,100/= per mt
26.14			Titanium ores and concentrates :	
	2614.00.10	---	Ilmaite	Rs. 1,650/= per mt
	2614.00.20	---	Rutile	Rs. 2,200/= per mt
	2614.00.90	---	Other	Rs. 1,100/= per mt
26.15			Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.10	-	Zirconium ores and concentrates	Rs. 550/= per mt
	2615.90	-	Other	Rs. 110/= per mt
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. 4/= per kg
	4001.10.90	---	Other	Rs. 4/= per kg
		-	Natural rubber in other forms :	
	4001.21	--	Smoked sheets :	
	4001.21.10	---	R. S. S. 1	Rs. 4/= per kg
	4001.21.20	---	R. S. S. 2	Rs. 4/= per kg
	4001.21.30	---	R. S. S. 3	Rs. 4/= per kg
	4001.21.40	---	R. S. S. 4	Rs. 4/= per kg
	4001.21.50	---	R. S. S. 5	Rs. 4/= per kg
	4001.21.90	---	Other	Rs. 4/= per kg
	4001.22	--	Technical specified natural rubber (TSNR)	Rs. 4/= per kg
	4001.29	--	Other :	
		---	Crepe :	
	4001.29.11	----	Sole	Rs. 4/= per kg
	4001.29.12	----	Pale	Rs. 4/= per kg
	4001.29.13	----	Brown	Rs. 4/= per kg

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	4001.29.14	----	Scrap	Rs. 4/= per kg
	4001.29.20	---	Block rubber	Rs. 4/= per kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	Rs. 4/= per kg
	4001.29.40	---	Deproteinized natural rubber (DPNR)	Rs. 4/= per kg
	4001.29.50	---	MG rubber	Rs. 4/= per kg
	4001.29.60	---	SP rubber	Rs. 4/= per kg
	4001.29.70	---	Other chemically modified from of rubber	Rs. 4/= per kg
	4001.29.90	---	Other	Rs. 4 /= per kg
	4001.30	-	Balata, gutta-percham guayule, chicle and similar natural gums	Rs. 4/= per kg
41.01			Raw hides and skins of bovine (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
	4101.20	-	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	75% or Rs. 500/= per kg
	4101.50	-	Whole hides and skins, of a weight exceeding 16 kg	75% or Rs. 500/= per kg
	4101.90	-	Other, including butts, bends and bellies	75% or Rs. 500/= per kg
41.02			Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	
	4102.10	-	With wool on	75% or Rs. 500/= per kg
		-	Without wool on :	
	4102.21	--	Pickled	75% or Rs. 500/= per kg
	4102.29	--	Other	75% or Rs. 500/= per kg
41.03			Other raw hides and skins (fresh, or slated, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.	

<i>H.S. Hdg. (I)</i>	<i>H.S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	4103.20	-	Of reptiles	75% or Rs. 500/= per kg
	4103.30	-	Of swine	75% or Rs. 500/= per kg
	4103.90	-	Other	
	4103.90.10	---	Of sharks	75% or Rs. 500/= per kg
	4103.90. 90	---	Other	75% or Rs. 500/= per kg
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 :	
	4104.11.10	---	Wet blue chrome-tanned	10%
	4104.11.90	---	Other	10%
	4104.19	--	Other	
	4104.19.10	---	Wet blue chrome-tanned	10%
	4104.19.90	---	Other	10%
		-	in the dry state (crust) :	
	4104.41	--	Full grains, unsplit, grain splits	10%
	4104.49	--	Other	10%
41.05			Tanned or crust skins of sheep or lambs, without wool on, whether wool on, whether or not split, but not further prepared.	
	4105.10	-	In the wet state (including wet-blue)	10%
	4105.30	-	In the dry state (crust)	10%
44.03			Wood in the rough, whether or not stripped or bark or sapwood, or roughly squared.	
		-	Other:	
	4403.99	--	Other	15%
72.04			Ferrous waste and scrap ; remelting scrap ingots of iron or steel.	

H.S. Hdg. (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	7204.10	-	Waste and Scrap of cast iron	10%
		-	Waste and Scrap of alloy steel :	
	7204.21	--	Of stainless steel	10%
	7204.29	--	Other	10%
	7204.30	-	Waste and Scrap of tinned iron or steel	10%
		-	Other waste and scrap :	
	7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%
	7204.49	--	Other	10%
	7204.50	-	Remelting scrap ingots	10%
74.04	7404.00		Copper waste and scrap	50%
75.03	7503.00		Nickel waste and scrap	25%
76.02	7602.00		Aluminium waste and scrap	25%
78.02	7802.00		Lead waste and scrap	25%
79.02	7902.00		Zinc waste and scrap	25%
80.02	8002.00		Tin waste and scrap	25%