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The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 2182/21 - 2020 ජුනි මස 30 වැනි අඟහරුවාදා - 2020.06.30 No. 2182/21 - TUESDAY, JUNE 30, 2020

(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 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Prasanna Ranatunga, Minister of Industrial Export and Investment Promotion, with the concurrence of the Minister of Finance, Economic and Policy Development, do by this Order amend the amount of CESS specified in the corresponding entry in Column IV in the Schedule to the *Extraordinary Gazette* No. 2047/2 dated November 27, 2017, as last amended by the *Extraordinary Gazette* No. 2178/2 dated June 03, 2020, in respect of the article specified in the Schedule hereto, with effect from July 01, 2020.

PRASANNA RANATUNGA, Minister of Industrial Export and Investment Promotion.

Ministry of Industrial Export and Investment Promotion, Colombo 01, June 30, 2020.



SCHEDULE

H.S.	H.S. Code		Description	Rate of CESS
Heading				
(I)	(II)		(III)	(IV)
21.06			Food preparations not elesewhere specified	
	2106.00		or included	
	2106.90	-	Other	200/
	2106.90.60		Papadam and similar products	30% or Rs. 125/= per kg
22.06	2206.00.00		Other fermented beverages (for example,	
			cider, perry, mead, sake); mixtures of	
			fermented beverages and mixtures of	
			fermented beverages and nonalcoholic	
			beverages, not elsewhere specified or	
			included.	
	2206.00.10		Non alcoholic beverages	
	2106.00.60		Other	
	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.	
	2208.90.00	-	Other	
	2208.90.20		Palmyrah based Arrack	70%
24.02			Cigars, cheroots, cigarillos and cigarettes,	
			of tobacco or of tobacco s ubstitutes	
	2402.00.00	-	Other	
	2402.90.10		Cigaretts containing 100% Sri Lanka (Ceylon)	30%
			Cinnamon	
	2402.90.90		Other	30%
25.23			Portland cement, aluminons 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. $2.00/=$ per kg

SCHEDULE (Contd.)

H.S. Heading	H.S. Code		Description	Rate of CESS
(I)	(II)		(III)	(IV)
(1)			(****)	(21)
	2523.29		Other	
	2523.29.10		Water-proof cement, boiler cement and similar	Rs. 2.00/= per kg
			compositions	
	2523.29.20		Other portland cement imported in packings	Rs. 3.00/= per kg
			of 50kg and below	
	2523.29.30		Other portland cement imported in packings of	Rs. 3.00/= per kg
			over 50 kg or in bulk	
39.20			Other plates, sheets, film, foil and	
			strip, of plastics, non-cellular and	
			not reinforced, laminated, supported	
			or similarly combined with other	
			materials (+).	
	3920.10.00	-	Of ehtylene polymers:	
	3920.10.90		Other:	15% or
				Rs. 200/= per kg
	3920.20.00	-	Of polymers of propylene :	
	3920.20.90		Other	15% or
				Rs. 200/= per kg
	3920.30.00	-	Of polymers of styrene :	
	3920.30.90		Other:	15% or
				Rs. 200/= per kg
	3920.43.00		Containing by weight not less than 6%	15% or
			of plasticisers	Rs. 200/= per kg
	3920.43.90		Other	15% or
				Rs. 200/= per kg
	3920.49.00		Other:	1 0
	3920.49.10		Shrink wrap film	15% or
			•	Rs. 200/= per kg
	3920.51.00		Of poly (methyl methacrylate):	1 5
	3920.51.91		Of which thickness not less than 100mm	15%
				Rs. 200/= per kg
	3920.51.99		Other	15%
				Rs. 200/= per kg
	3920.59.00		Other:	r
	3920.59.90		Other	15%
	2,20.27.70			Rs. 200/= per kg
				10. 200/ – per kg

SCHEDULE (Contd.)

H.S.	H.S. Code		Description	Rate of CESS
Heading (I)	(II)		(III)	(IV)
	3920.61.00		Of polycarbontes:	
	3920.61.90		Other	15%
				Rs. 200/= per kg
	3920.62.00		Of poly (ethylene terephthalate):	
	3920.62.90		Other	15%
				Rs. 200/= per kg
	3920.63.00		Of unsaturated polyesters :	
			Unprinted and un-lamniated whether or not	
			netallised	
	3920.63.91		Of bio-degradable and compostable plastic	15%
			approved by the Central Environment Authority	Rs. 200/= per kg
			and the SLSI	
	3920.63.99		Other	15%
				Rs. 200/= per kg
	3920.69.00		Of other polyesters :	•
	3920.69.91		Of bio-degradable and compostable plastic	20%
			approved by the Central Environmental Authority	Rs. 200/= per kg
	2020 50 00		and the SLSI	2004
	3920.69.99		Other	20%
	2020.71.00			Rs. 200/= per kg
	3920.71.00		Of cellulose or its chemical derivatives	150/
	3920.71.10		Printed	15%
	2020.71.00		Other .	Rs. 200/= per kg
	3920.71.90		Other	15%
	2020 70 00		Of ather called an derivations	Rs. 200/= per kg
	3920.79.00		Of other cellulose derivatives :	150/
	3920.79.90		Other	15% Rs. 200/= per kg
	3920.91.00		Of poly (vinyl butyral)	18. 200/— pei kg
	3920.91.00		Other	15%
	3920.71.70		Oulci	Rs. 200/= per kg
	3920.92.00		Of polyamides :	165. 200/ – per Kg
	3920.92.90		Other	15%
	3,20.,2.,0			Rs. 200/= per kg
	3920.99.00		Of other plastics:	Por 118
	3920.99.90		Other	15%
				Rs. 200/= per kg
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SCHEDULE (Contd.)

H.S. Heading	H.S. Code		Description	Rate of CESS
(I)	(II)		(III)	(IV)
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	
	6406.90	-	Other:	
	6406.90.91		Uppers attached to inner soles	Rs. 1,000/= per unit
85.39			Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infrared lamps, arc-lamps; light-emitting diode (LED) lamps	
	8539.22		Other, of a power not exceeding 200w and for a voltage exceeding 100 V	Rs. 20/= per unit

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