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අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2193/11 - 2020 සැප්තැම්බර් මස 16 වැනි බදාදා - 2020.09.16  
No. 2193/11 - WEDNESDAY, SEPTEMBER 16, 2020

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### NOTIFICATION UNDER THE CUSTOMS ORDINANCE

(Revenue Protection Order No. 03/2020)

IT is hereby notified that following resolution under Section 10 of the Customs Ordinance (Chapter 235) was passed by Parliament at its Public Session on September 10, 2020.

S. R. ATTYGALLE,  
Secretary,  
Ministry of Finance.

Ministry of Finance,  
Colombo 01,  
15th September, 2020.

#### RESOLUTION

This Parliament resolves, under Section 10 of the Customs Ordinance (Chapter 235) that, with effect from the date on which this resolution is notified in the *Gazette*, import duties under the Customs Ordinance (Chapter 235), shall be levied and paid on the articles specified in Column 3 of the Schedule hereto at the general rates set out in the corresponding entries in Column 5 of that Schedule, or where a preferential rates are leviable and payable under the Provisions of Schedule “A” to the Customs Ordinance (Chapter 235), at the preferential rates set out in the corresponding entries in Column 4 of that Schedule.



## SCHEDULE

| HS Hdg. (1) | HS Code (2) |     | Description (3)   | Customs Duty                   |          | Unit of Qty. (6) |
|-------------|-------------|-----|---|--------------------------------|----------|------------------|
|             |             |     |   | Pref. (4)                      | Gen. (5) |                  |
| 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; flours, meals and pellets of crustaceans, fit for human consumption. |                                |          |                  |
|             |             | -   | Frozen :  |                                |          |                  |
|             | 0306.11     | --  | Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.12     | --  | Lobsters ( <i>Homarus spp.</i> )  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.14     | --  | Crabs   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.15     | --  | Norway lobsters ( <i>Nephrops norvegicus</i> )  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.16     | --  | Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.17     | --  | Other shrimps and prawns  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.19     | --  | Other, including flours, meals and pellets of crustaceans, fit for human consumption :  |                                |          |                  |
|             | 0306.19.10  | --- | Flours, meals and pellets, of crustaceans, fit for human consumption  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.19.90  | --- | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -   | Live, Fresh or chilled :  |                                |          |                  |
|             | 0306.31     | --  | Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |

| HS Hdg. (1) | HS Code (2) |    | Description (3)  | Customs Duty                   |          | Unit of Qty. (6) |
|-------------|-------------|----|--|--------------------------------|----------|------------------|
|             |             |    |  | Pref. (4)                      | Gen. (5) |                  |
|             | 0306.32     | -- | Lobsters ( <i>Homarus spp.</i> )   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.33     | -- | Crabs  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.34     | -- | Norway lobsters ( <i>Nephropsnorvegicus</i> )  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.35     | -- | Cold -water shrimps and prawns<br>( <i>Pandalus spp.</i> , <i>Crangoncrangon</i> )                           | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.36     | -- | Other shrimps and prawns   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.39     | -- | Other, including flours, meals and pellets of crustaceans, fit for human consumption                         | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -  | Other :  |                                |          |                  |
|             | 0306.91     | -- | Rock lobster and other sea crawfish<br>( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ) | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.92     | -- | Lobsters ( <i>Homarus spp.</i> )   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.93     | -- | Crabs  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.94     | -- | Norway lobsters ( <i>Nephropsnorvegicus</i> )  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.95     | -- | Shrimps and prawns   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0306.99     | -- | Other, including flours, meals and pellets of crustaceans, fit for human consumption                         | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             |    |  |                                |          |                  |

| HS Hdg. (1) | HS Code (2) |     | Description (3)  | Customs Duty                   |          | Unit of Qty. (6) |
|-------------|-------------|-----|--|--------------------------------|----------|------------------|
|             |             |     |  | Pref. (4)                      | Gen. (5) |                  |
| 03.07       |             |     | <b>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; flours, meals and pellets of molluscs, fit for human consumption.</b> |                                |          |                  |
|             |             |     | Oysters :  |                                |          |                  |
|             | 0307.11     | --  | Live, fresh or chilled   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.12     | --  | Frozen   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.19     | --  | Other  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -   | Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :   |                                |          |                  |
|             | 0307.21     | --  | Live, fresh or chilled :   |                                |          |                  |
|             | 0307.21.10  | --- | Live   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.21.90  | --- | Other  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.22     | --  | Frozen   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.29     | --  | Other  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -   | Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.) :  |                                |          |                  |
|             | 0307.31     | --  | Live, fresh or chilled :   |                                |          |                  |
|             | 0307.31.10  | --- | Live   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |

| HS Hdg. (1) | HS Code (2) |     | Description (3)   | Customs Duty                   |          | Unit of Qty. (6) |
|-------------|-------------|-----|---|--------------------------------|----------|------------------|
|             |             |     |   | Pref. (4)                      | Gen. (5) |                  |
|             | 0307.31.90  | --- | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.32     | --  | Frozen  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.39     | --  | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -   | Cuttle fish and squid :   |                                |          |                  |
|             | 0307.42     | --  | Live, fresh or chilled  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.43     | --  | Frozen  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.49     | --  | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -   | Octopus ( <i>Octopus spp.</i> ):  |                                |          |                  |
|             | 0307.51     | --  | Live, fresh or chilled :  |                                |          |                  |
|             | 0307.51.10  | --- | Live  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.51.90  | --- | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.52     | --  | Frozen  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.59     | --  | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.60     | -   | Snails, other than sea snails :   |                                |          |                  |
|             | 0307.60.10  | --- | Live, fresh, chilled or frozen  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.60.90  | --- | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             |             | -   | Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , |                                |          |                  |

| HS Hdg. (1) | HS Code (2) |     | Description (3)   | Customs Duty                   |          | Unit of Qty. (6) |
|-------------|-------------|-----|---|--------------------------------|----------|------------------|
|             |             |     |   | Pref. (4)                      | Gen. (5) |                  |
|             |             |     | <i>Solecurtidae, Solenidae, Tridacnidae and Veneridae</i> :   |                                |          |                  |
|             | 0307.71     | --  | Live, fresh or chilled  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.72     | --  | Frozen  | (PK)Free                       | 30%      | kg               |
|             | 0307.79     | --  | Other   | (PK)Free                       | 30%      | kg               |
|             |             | -   | Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):   |                                |          |                  |
|             | 0307.81     | --  | Live, fresh, or chilled abalone ( <i>Haliotis spp.</i> )  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.82     | --  | Live, fresh, or chilled stromboid conchs ( <i>Strombus spp.</i> )   |                                | 30%      | kg               |
|             | 0307.83     | --  | Frozen Abalone ( <i>Haliotis spp.</i> )   | (PK)Free                       | 30%      | kg               |
|             | 0307.84     | --  | Frozen stromboid conchs ( <i>Strombus spp.</i> )  |                                | 30%      | kg               |
|             | 0307.87     | --  | Other abalone ( <i>Haliotis spp.</i> )  | (PK)Free                       | 30%      | kg               |
|             | 0307.88     | --  | Other stromboid conchs ( <i>strombus spp.</i> )   |                                | 30%      | kg               |
|             |             | -   | Other, including flours, meals and pellets, fit for human consumption :   |                                |          |                  |
|             | 0307.91     | --  | Live, fresh or chilled :  |                                |          |                  |
|             | 0307.91.10  | --- | Live  | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.91.90  | --- | Other   | (PK)Free<br>(SF)5%<br>(SD)4.5% | 30%      | kg               |
|             | 0307.92     | --  | Frozen :  | (PK)Free<br>(SD)4.5%           | 30%      | kg               |
|             | 0307.99     | --  | Other :   | (PK)Free<br>(SD)4.5%           | 30%      | kg               |
|             |             |     |   |                                |          |                  |
| 03.08       |             |     | <b>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; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b> |                                |          |                  |
|             |             |     |   |                                |          |                  |

| HS Hdg. (1)  | HS Code (2) |     | Description (3)   | Customs Duty   |                         | Unit of Qty. (6) |
|--------------|-------------|-----|---|--|-------------------------|------------------|
|              |             |     |   | Pref. (4)  | Gen. (5)                |                  |
|              |             | -   | Sea cucumbers ( <i>Stichopusjaponicus</i> , <i>Holothuroidea</i> ) :  |  |                         |                  |
|              | 0308.11     | --  | Live, fresh or chilled  | (PK)Free<br>(SF) 5%<br>(SD)4.5%  | 30%                     | kg               |
|              | 0308.12     | --  | Frozen  | (PK)Free   | 30%                     | kg               |
|              | 0308.19     | --  | Other   | (PK)Free   | 30%                     | kg               |
|              |             | -   | Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotuslividus</i> , <i>Loxechinusalbus</i> , <i>Echinus esculentus</i> ) : |  |                         |                  |
|              | 0308.21     | --  | Live, fresh or chilled  | (PK)Free<br>(SF) 5%<br>(SD)4.5%  | 30%                     | kg               |
|              | 0308.22     | --  | Frozen  | (PK)Free   | 30%                     | kg               |
|              | 0308.29     | --  | Other   | (PK)Free   | 30%                     | kg               |
|              | 0308.30     | -   | Jellyfish ( <i>Rhopilema spp.</i> )   | (PK)Free   | 30%                     | kg               |
|              | 0308.90     | -   | Other   | (PK)Free   | 30%                     | kg               |
|              |             |     |   |  |                         |                  |
| <b>08.05</b> | 0805.21     | ==  | Mandarins (including tangerines and satsumas) :   |  |                         |                  |
|              | 0805.21.10  | === | Fresh   | (PK)Free<br>(SA) 17% or<br>Rs 50 per Kg<br>(SF)5% or<br>Rs 15 per Kg<br>(SD)5% or<br>Rs 15 per Kg  | 30% or Rs.<br>90 per Kg | kg               |
|              | 0805.21.20  | --- | Dried   | (PK)Free<br>(SA)17% or<br>Rs 50 per<br>Kg (SF) 5% or<br>Rs 15 per Kg<br>(SD) 5% or Rs<br>15 per Kg | 30% or Rs.<br>90 per Kg | kg               |
|              |             |     |   |  |                         |                  |
| <b>11.03</b> |             |     | <b>Cereal groats, meal and pellets.</b>   |  |                         |                  |
|              |             | -   | Groats and meal :   |  |                         |                  |
|              | 1103.11     | --  | Of wheat  | (PK)Free   | 30%                     | kg               |
|              | 1103.13     | --  | Of maize (corn)   | (PK)Free   | 30%                     | kg               |

| HS Hdg. (1)  | HS Code (2) |     | Description (3)  | Customs Duty |                       | Unit of Qty. (6) |
|--------------|-------------|-----|--|--------------|-----------------------|------------------|
|              |             |     |  | Pref. (4)    | Gen. (5)              |                  |
|              | 1103.19     | --  | Of other cereals   | (PK)Free     | 30% or Rs.78 per kg   | kg               |
|              | 1103.20     | -   | Pellets  | (PK)Free     | 30%                   | kg               |
|              |             |     |  |              |                       |                  |
| <b>11.04</b> |             |     | <b>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.</b> |              |                       |                  |
|              |             | -   | Rolled or flaked grains :  |              |                       |                  |
|              | 1104.12     | --  | Of oats  | (PK)Free     | 30% or Rs. 67 per Kg  | kg               |
|              | 1104.19     | --  | Of other cereals   | (PK)Free     | 30% or Rs 31 per kg   | kg               |
|              |             | -   | Other worked grains (for example, hulled, pearled, sliced or kibbled) :  |              |                       |                  |
|              | 1104.22     | --  | Of oats  | (PK)Free     | 30% or Rs. 59 per Kg  | kg               |
|              | 1104.23     | --  | Of maize (corn)  | (PK)Free     | 30% or Rs. 359 per Kg | Kg               |
|              | 1104.29     | --  | Of other cereals   | (PK)Free     | 30% or Rs.47 per Kg   | kg               |
|              | 1104.30     | -   | Germ of cereals, whole, rolled, flaked or ground   | (PK)Free     | 30% or Rs. 33 per Kg  | kg               |
|              |             |     |  |              |                       |                  |
| <b>11.05</b> |             |     | <b>Flour, meal, powder, flakes, granules, and pellets of potatoes.</b>   |              |                       |                  |
|              |             |     |  |              |                       |                  |
|              | 1105.10     | -   | Flour, meal and powder   | (PK)Free     | 30% or Rs. 14 per Kg  | kg               |
|              | 1105.20     | -   | Flakes, granules and pellets   | (PK)Free     | 30% or Rs. 81per Kg   | kg               |
|              |             |     |  |              |                       |                  |
| <b>20.01</b> |             |     | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>  |              |                       |                  |
|              | 2001.10     | -   | Cucumbers and gherkins :   |              |                       |                  |
|              | 2001.10.10  | --- | Cucumbers  | (PK)Free     | 30% or Rs. 100 per Kg | kg               |
|              | 2001.10.20  | --- | Gherkins   | (PK)Free     | 30% or Rs.100 per Kg  | kg               |



| HS<br>Hdg. (1) | HS Code<br>(2) |     | Description (3)   | Customs Duty  |                         | Unit of<br>Qty. (6) |
|----------------|----------------|-----|---|---|-------------------------|---------------------|
|                |                |     |   | Pref. (4)   | Gen. (5)                |                     |
|                | 2001.90        | -   | Other   |   | 30% or Rs.<br>45 Kg     | kg                  |
|                |                |     |   |   |                         |                     |
| <b>20.02</b>   |                |     | <b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>   |   |                         |                     |
|                |                |     |   |   |                         |                     |
|                | 2002.10        | -   | Tomatoes, whole or in pieces  | (PK)Free  | 30% or Rs.<br>40 per Kg | kg                  |
|                | 2002.90        | -   | Other   | (PK)Free  | 30% or<br>Rs. 58 per Kg | kg                  |
|                |                |     |   |   |                         |                     |
| <b>20.03</b>   |                |     | <b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>  |   |                         |                     |
|                | 2003.10        | -   | Mushrooms of the genus <i>Agaricus</i>  | (PK)Free  | 30% or Rs.<br>52 per Kg | kg                  |
|                | 2003.90        | -   | Other   |   |                         |                     |
|                | 2003.90.10     | --- | Truffles  | PK(Free)  | 30% or Rs.<br>90 per Kg | Kg                  |
|                | 2003.90.90     | --- | Other   | (PK)Free<br>(SF)5% or<br>Rs 15 per kg<br>(SD)5%%<br>or Rs 15 per kg | 30% or Rs.<br>90 per Kg | kg                  |
|                |                |     |   |   |                         |                     |
| <b>20.04</b>   |                |     | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>     |   |                         |                     |
|                |                |     |   |   |                         |                     |
|                | 2004.10        | -   | Potatoes  | (PK)Free  | 30% or Rs.<br>74 per Kg | kg                  |
|                | 2004.90        | -   | Other vegetables and mixtures of vegetables   |   | 30% or Rs.<br>78 per Kg | kg                  |
|                |                |     |   |   |                         |                     |
| <b>20.05</b>   |                |     | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b> |   |                         |                     |
|                |                |     |   |   |                         |                     |

| HS Hdg. (1)  | HS Code (2) |     | Description (3)  | Customs Duty                                      |                       | Unit of Qty. (6) |
|--------------|-------------|-----|--|---|-----------------------|------------------|
|              |             |     |  | Pref. (4)   | Gen. (5)              |                  |
|              | 2005.10     | -   | Homogenised vegetables   | (PK)Free  | 30% or Rs. 136 per Kg | kg               |
|              | 2005.20     | -   | Potatoes   | (PK)Free  | 30% or Rs. 276 per Kg | kg               |
|              | 2005.40     | -   | Peas ( <i>Pisumsativum</i> )   | (PK)Free  | 30% or Rs. 110 per Kg | kg               |
|              |             | -   | Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :  |   |                       |                  |
|              | 2005.51     | --  | Beans, shelled   | (PK)Free  | 30% or Rs. 80 per Kg  | kg               |
|              | 2005.59     | --  | Other  | (PK)Free  | 30% or Rs. 80 per Kg  | kg               |
|              | 2005.60     | -   | Asparagus  | (PK)Free  | 30% or Rs. 78 per Kg  | kg               |
|              | 2005.70     | -   | Olives   | (PK)Free  | 30% or Rs.95 per Kg   | kg               |
|              | 2005.80     | -   | Sweet corn ( <i>Zea mays var. saccharata</i> )   | (PK)Free  | 30% or Rs. 50 per Kg  | kg               |
|              |             | -   | Other vegetables and mixtures of vegetables :  |   |                       |                  |
|              | 2005.91     | --  | Bamboo shoots  | (SF)7.5% or Rs 10 per Kg<br>(SD)5% or Rs 7 per Kg | 30% or Rs. 40 per Kg  | kg               |
|              | 2005.99     | --  | Other  |   | 30% or Rs. 86 per Kg  | kg               |
|              |             |     |  |   |                       |                  |
| <b>20.06</b> | 2006.00     |     | <b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).</b> |   |                       |                  |
|              |             |     |  |   |                       |                  |
|              | 2006.00.10  | --- | Processed fruits   | (SD) 23.8% or Rs.49 per Kg                        | 30% or Rs. 62 per Kg  | kg               |
|              | 2006.00.90  | --- | Other  |   | 30% or Rs.102 per Kg  | kg               |
|              |             |     |  |   |                       |                  |

| HS Hdg. (1) | HS Code (2) |     | Description (3)  | Customs Duty                  |                       | Unit of Qty. (6) |
|-------------|-------------|-----|--|-------------------------------|-----------------------|------------------|
|             |             |     |  | Pref. (4)                     | Gen. (5)              |                  |
| 20.07       |             |     | <b>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.</b>                             |                               |                       |                  |
|             | 2007.10     | -   | Homogenised preparations   |                               | 30% or Rs. 203per Kg  | kg               |
|             |             | -   | Other :  |                               |                       |                  |
|             | 2007.91     | --  | Citrus fruit   | (SD)23.8% or Rs 286 per Kg    | 30% or Rs. 361per Kg  | kg               |
|             | 2007.99     | --  | Other  | ( (SD) 23.8% or Rs 120 per Kg | 30% or Rs.151 per Kg  | kg               |
| 20.08       |             |     | <b>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.</b> |                               |                       |                  |
|             |             | -   | Nuts, ground-nuts and other seeds, whether or not mixed together :   |                               |                       |                  |
|             | 2008.11     | --  | Ground-nuts  |                               | 30% or Rs. 135 per Kg | kg               |
|             | 2008.19     | --  | Other, including mixtures :  |                               |                       |                  |
|             | 2008.19.10  | --- | Cashew nuts  | (PK)Free                      | 30% or Rs. 113 per Kg | kg               |
|             | 2008.19.20  | --- | Liquid coconut milk  | (PK)Free                      | 30% or Rs. 190 per Kg | kg               |
|             | 2008.19.30  | --- | Coconut milk powder  | (PK)Free                      | 30% or Rs. 190 per Kg | kg               |
|             | 2008.19.40  | --- | Coconut cream  | (PK)Free                      | 30% or Rs. 190 per Kg | kg               |
|             | 2008.19.90  | --- | Other  | (PK)Free                      | 30% or Rs. 190 per Kg | kg               |

| HS Hdg. (1) | HS Code (2) |     | Description (3)   | Customs Duty                         |                       | Unit of Qty. (6) |
|-------------|-------------|-----|---|--------------------------------------|-----------------------|------------------|
|             |             |     |   | Pref. (4)                            | Gen. (5)              |                  |
|             | 2008.20     | -   | Pineapples  | (PK)Free                             | 30% or Rs. 20 per Kg  | kg               |
|             | 2008.30     | -   | Citrus fruit :  |                                      |                       |                  |
|             | 2008.30.10  | --- | Citrus (bitter orange) pulp in bulk packaging of 210 kg or more                                       | (PK)Free (SD)23.8% or Rs 72 per Kg   | 30% or Rs. 91 per Kg  | kg               |
|             | 2008.30.90  | --- | Other   | (PK)Free (SD)23.8% or Rs 32 per Kg   | 30% or Rs. 40 per Kg  | kg               |
|             | 2008.40     | -   | Pears   | (SD) 23.8% or Rs 33 per kg           | 30% or Rs. 42 per Kg  | kg               |
|             | 2008.50     | -   | Apricots :  |                                      |                       |                  |
|             | 2008.50.10  | --- | Apricots pulp in bulk packaging of 220 kg or more   | (PK)Free (SD)23.8% or Rs 34 per kg   | 30% or Rs. 43 per Kg  | kg               |
|             | 2008.50.90  | --- | Other   | (PK)Free (SD) 23.8% or Rs 39 per kg  | 30% or Rs. 49 per Kg  | kg               |
|             | 2008.60     | -   | Cherries  | (PK)Free (SD) 23.8% or Rs 48 per kg  | 30% or Rs. 61 per Kg  | kg               |
|             | 2008.70     | -   | Peaches, including nectarines   | (PK)Free (SD) 23.8% or Rs 55 per kg  | 30% or Rs. 69 per Kg  | kg               |
|             | 2008.80     | -   | Strawberries  | (PK)Free (SD) 23.8% or Rs 166 per kg | 30% or Rs. 209 per Kg | kg               |
|             |             | -   | Other, including mixtures other than those of subheading 2008.19 :                                    |                                      |                       |                  |
|             | 2008.91     | --  | Palm hearts   | (PK)Free                             | 30% or Rs. 78 per Kg  | kg               |
|             | 2008.93     | --  | Cranberries ( <i>Vacciniummacrocarpon</i> , <i>Vacciniumoxycoccos</i> , <i>Vacciniumvitis-idaea</i> ) |                                      | 30% or Rs. 78 per Kg  | kg               |

| HS Hdg. (1)  | HS Code (2) |     | Description (3)   | Customs Duty   |                       | Unit of Qty. (6) |
|--------------|-------------|-----|---|--|-----------------------|------------------|
|              |             |     |   | Pref. (4)  | Gen. (5)              |                  |
|              | 2008.97     | --  | Mixtures  |  | 30% or Rs. 113 per Kg | kg               |
|              | 2008.99     | --  | Other :   |  |                       |                  |
|              | 2008.99.10  | --- | Mangoes pulp in bulk packaging of 3 kg or more  |  | 30% or Rs. 69 per Kg  | kg               |
|              | 2008.99.90  | --- | Other   |  | 30% or Rs. 78 per Kg  | kg               |
|              |             |     |   |  |                       |                  |
| <b>20.09</b> |             |     | <b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b> |  |                       |                  |
|              |             |     |   |  |                       |                  |
|              |             | -   | Orange juice :  |  |                       |                  |
|              | 2009.11     | --  | Frozen :  |  |                       |                  |
|              | 2009.11.10  | --- | Of a Brix value of 60 or more, in bulk packaging of 270 kg or more  | (PK)Free   | 30% or Rs. 140 per Kg | kg               |
|              | 2009.11.90  | --- | Other   | (PK)Free   | 30% or Rs. 140 per Kg | kg               |
|              | 2009.12     | --  | Not frozen, of a Brix value not exceeding 20  |  | 30% or Rs. 140 per Kg | kg               |
|              | 2009.19     | --  | Other   | (PK)Free   | 30% or Rs. 140 per Kg | kg               |
|              |             | -   | Grapefruit (including pomelo) juice:  |  |                       |                  |
|              | 2009.21     | --  | Of a Brix value not exceeding 20  | (PK)Free<br>(SF)5% or Rs. 24per kg<br>(SD) 5% or Rs. 24 per kg | 30% or Rs. 145 per Kg | kg               |
|              | 2009.29     | --  | Other   | (PK)Free   | 30% or Rs. 145 per Kg | kg               |
|              |             | -   | Juice of any other single citrus fruit :  |  |                       |                  |
|              | 2009.31     | --  | Of a Brix value not exceeding 20  | (PK)Free<br>(SF)5% or Rs.22 per kg<br>(SD)5% or Rs.22 per kg   | 30% or Rs. 135 per Kg | kg               |

| HS Hdg. (1) | HS Code (2) |     | Description (3)   | Customs Duty  |                       | Unit of Qty. (6) |
|-------------|-------------|-----|---|---|-----------------------|------------------|
|             |             |     |   | Pref. (4)   | Gen. (5)              |                  |
|             | 2009.39     | --  | Other   | (PK)Free  | 30% or Rs. 135 per Kg | kg               |
|             |             | -   | Pineapple juice :   |   |                       |                  |
|             | 2009.41     | --  | Of a Brix value not exceeding 20  | (PK)Free<br>(SF)5% or Rs.14 per kg<br>(SD)5% or Rs.14 per kg  | 30% or Rs. 85 per Kg  | kg               |
|             | 2009.49     | --  | Other   | (PK)Free<br>(SF)5% or Rs.14 per kg (SD) 5% or Rs.14 per kg    | 30% or Rs. 85 per Kg  | kg               |
|             | 2009.50     | -   | Tomato juice  |   | 30% or Rs. 60 per Kg  | kg               |
|             |             | -   | Grape juice (including grape must) :  |   |                       |                  |
|             | 2009.61     | --  | Of a Brix value not exceeding 30  | (PK)Free<br>(SF)5% or Rs.10per kg<br>(SD)5% or Rs.10 per kg   | 30% or Rs. 60 per Kg  | kg               |
|             | 2009.69     | --  | Other   | (PK)Free  | 30% or Rs. 150 per Kg | kg               |
|             |             | -   | Apple juice :   |   |                       |                  |
|             | 2009.71     | --  | Of a Brix value not exceeding 20  | (PK)Free<br>(SF)5% or Rs.10 per kg<br>(SD)5% or Rs.10 per kg  | 30% or Rs. 60 per Kg  | kg               |
|             | 2009.79     | --  | Other   | (PK)Free<br>(SF)5% or Rs.20 per kg<br>(SD)5 or Rs.20 per kg % | 30% or Rs. 115 per Kg | kg               |
|             |             | -   | Juice of any other single fruit or vegetable :  |   |                       |                  |
|             | 2009.81     | --  | Cranberry ( <i>Vacciniummacrocarpon</i> , <i>Vacciniumoxycoccos</i> , <i>Vacciniumvitis-idaea</i> ) juice |   | 30% or Rs. 135 per Kg | kg               |
|             | 2009.89     | --  | Other:  |   |                       |                  |
|             | 2009.89.10  | --- | Passion   |   | 30% or Rs. 285 per Kg | kg               |

| HS Hdg. (1) | HS Code (2) |      | Description (3)   | Customs Duty |                        | Unit of Qty. (6) |
|-------------|-------------|------|---|--------------|------------------------|------------------|
|             |             |      |   | Pref. (4)    | Gen. (5)               |                  |
|             | 2009.89.90  | ---  | Other   |              | 30% or Rs. 75 per Kg   | kg               |
|             | 2009.90     | -    | Mixtures of juices  |              | 30% or Rs.135 per Kg   | kg               |
|             |             |      |   |              |                        |                  |
| 21.01       |             |      | <b>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.</b> |              |                        |                  |
|             |             | -    | 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   | (PK)Free     | 30% or Rs. 640 per Kg  | kg               |
|             | 2101.12     | --   | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee   | (PK)Free     | 30% or Rs. 430 per Kg  | 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  | (PK)Free     | 30% or Rs. 1100 per Kg | kg               |
|             | 2101.20.12  | ---- | In immediate packing of a content exceeding 4g, but not exceeding 1kg   | (PK)Free     | 30% or Rs. 1100 per Kg | kg               |
|             | 2101.20.13  | ---- | In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg   | (PK)Free     | 30% or Rs. 1100 per Kg | kg               |
|             | 2101.20.19  | ---- | Other   | (PK)Free     | 30% or Rs. 1100 per Kg | kg               |
|             |             | ---  | Instant tea, Other:   |              |                        |                  |
|             | 2101.20.91  | ---- | In immediate packing of a content not exceeding 4g  | (PK)Free     | 30% or Rs. 145 per Kg  | kg               |
|             | 2101.20.92  | ---- | In immediate packing of a content exceeding 4g, but not exceeding 1kg   | (PK)Free     | 30% or Rs. 156 per Kg  | kg               |

| HS Hdg. (1)  | HS Code (2) |      | Description (3)   | Customs Duty |                                     | Unit of Qty. (6) |
|--------------|-------------|------|---|--------------|-------------------------------------|------------------|
|              |             |      |   | Pref. (4)    | Gen. (5)                            |                  |
|              | 2101.20.93  | ---- | In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg                               | (PK)Free     | 30% or Rs. 188 per Kg               | kg               |
|              | 2101.20.99  | ---- | Other   | (PK)Free     | 30% or Rs. 188 per Kg               | kg               |
|              | 2101.30     | -    | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | (PK)Free     | 30% or Rs. 218 per Kg               | kg               |
|              |             |      |   |              |                                     |                  |
| <b>24.01</b> |             |      | <b>Unmanufactured tobacco; tobacco refuse.</b>  |              |                                     |                  |
|              |             |      |   |              |                                     |                  |
|              | 2401.10     | -    | Tobacco, not stemmed/stripped   |              | 85% or Rs.200 per Kg                | kg               |
|              | 2401.20     | -    | Tobacco, partly or wholly stemmed/stripped  |              | 85% or Rs.200 per Kg                | kg               |
|              | 2401.30     | -    | Tobacco refuse  |              | 85% or Rs.200 per Kg                | kg               |
|              |             |      |   |              |                                     |                  |
| <b>24.02</b> |             |      | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>             |              |                                     |                  |
|              |             |      |   |              |                                     |                  |
|              | 2402.10     | -    | Cigars, cheroots and cigarillos, containing tobacco   |              | Rs. 2,000 per kg net weight         | kg               |
|              | 2402.20     | -    | Cigarettes containing tobacco :   |              |                                     |                  |
|              | 2402.20.10  | ---  | Beedies   |              | 75% or Rs. 4250 per kg gross weight | kg               |
|              | 2402.20.20  | ---  | Cigarettes, each not exceeding 60 mm in length  |              | 150%                                | kg               |
|              | 2402.20.30  | ---  | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length                                    |              | 150%                                | kg               |
|              | 2402.20.40  | ---  | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length                                    |              | 150%                                | kg               |
|              | 2402.20.50  | ---  | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length                                    |              | 150%                                | kg               |
|              | 2402.20.60  | ---  | Cigarettes, each exceeding 84 mm in length  |              | 150%                                | kg               |



| HS Hdg. (1) | HS Code (2) |     | Description (3)  | Customs Duty |                                       | Unit of Qty. (6) |
|-------------|-------------|-----|--|--------------|---------------------------------------|------------------|
|             |             |     |  | Pref. (4)    | Gen. (5)                              |                  |
|             | 2402.90     | -   | Other  |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             |             |     |  |              |                                       |                  |
| 24.03       |             |     | <b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b> |              |                                       |                  |
|             |             |     |  |              |                                       |                  |
|             |             | -   | Smoking tobacco, whether or not containing tobacco substitutes in any proportion :   |              |                                       |                  |
|             | 2403.11     | --  | Water pipe tobacco specified in Subheading Note 1 to this Chapter  |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             | 2403.19     | --  | Other :  |              |                                       |                  |
|             | 2403.19.10  | --- | Pipe tobacco   |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             | 2403.19.20  | --- | Beedi tobacco  |              | 85% or Rs.200 per Kg                  | kg               |
|             | 2403.19.90  | --- | Other  |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             |             | -   | Other :  |              |                                       |                  |
|             | 2403.91     | --  | “Homogenized” or “reconstituted” tobacco:  |              |                                       |                  |
|             | 2403.91.10  | --- | Pipe tobacco   |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             | 2403.91.90  | --- | Other  |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             | 2403.99     | --  | Other :  |              |                                       |                  |
|             | 2403.99.10  | --- | Pipe tobacco   |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             | 2403.99.90  | --- | Other  |              | 250% or Rs. 2,000 per kg gross weight | kg               |
|             |             |     |  |              |                                       |                  |

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