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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2125/64 - 2019 මැයි මස 31 වැනි සිකුරාදා - 2019.05.31

No. 2125/64 - FRIDAY, MAY 31, 2019

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

PORTS AND AIRPORTS DEVELOPMENT LEVY ACT, No. 18 OF 2011

Order under Section 3

BY virtue of the powers vested in me by Sub-section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011, I, Mangala Samaraweera, Minister of Finance do hereby this Order amend the Schedule I of the Order made in the *Extraordinary Gazette Notification* No. 2049/16 of December 13, 2017, by addition to the said Schedule of the articles specified in the Column III corresponding to the HS Headings and HS Codes specified in the Column I and II of the Schedule hereto, effective from June 01, 2019.

MANGALA SAMARAWEEERA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
May 31, 2019.



SCHEDULE I

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
72.25		Flat-rolled products of other alloy steel, of width of 600 mm or more	
	7225.92.00	Otherwise plated or coated with zinc	2.5%
85.01		Electric motors and generators (excluding generating sets).	
		Motors of an output not exceeding 37.5 W :	
	8501.10.10	DC Motors	2.5%
		Other DC motors, DC generators :	
	8501.31.90	Other	2.5%
	8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	2.5%
	8501.33.00	Of an output exceeding 75 W but not exceeding 375 kW	2.5%
	8501.34.00	Of an output exceeding 375 kW	2.5%
		Other AC motors, Single phase :	
	8501.40.10	Induction motors 200/250 V exceeding 0.185 kW	2.5%
	8501.40.20	Motors for fans of heading 8414.51	2.5%
	8501.40.90	Other	2.5%
		Other AC motors, multi-phase :	
	8501.51.10	Induction motors 350/450 V 3 phase exceeding 0.185 kW and exceeding 750 RPM	2.5%
	8501.51.90	Other	2.5%
		Of an output exceeding 750 W but not exceeding 75 kW :	
	8501.52.10	Induction motors 350/450 V 3 phase exceeding 750 W but not exceeding 25 kW and exceeding 750 RPM	2.5%
	8501.52.90	Other	2.5%
	8501.53.00	Of an output exceeding 75 kW	2.5%
85.02		Electric generating sets and rotary converters	
		Generating sets with compression - ignition internal combustion piston engines (diesel or semi-diesel engines) :	
	8502.20.00	Generating sets with spark-ignition internal combustion piston engines	2.5%
		Other generating sets :	
	8502.31.00	Wind-powered	2.5%
	8502.39.00	Other	2.5%
85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02 :	
	8503.00.10	Wound stators for electric motors of single phase	2.5%

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
	8503.00.20	Parts suitable for use solely or principally with electric generators	2.5%
	8503.00.90	Other	
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
		Ballasts for discharge lamps or tubes :	2.5%
	8504.10.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.10.90	Other	2.5%
		Liquid dielectric transformers :	
		Having a power handling capacity not exceeding 650 kVA :	
	8504.21.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.21.90	Other	2.5%
		Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :	
	8504.22.10	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	2.5%
	8504.22.20	Other, not exceeding 5000 kVA	2.5%
	8504.22.30	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
		Having a power handling capacity exceeding 10,000 kVA	2.5% :
	8504.23.90	Other	2.5%
		Other transformers :	
		Having a power handling capacity not exceeding 1 kVA :	
	8504.31.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.31.90	Other	2.5%
		Having power handling capacity exceeding 1 kVA but not exceeding 16 kVA :	
	8504.32.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.32.90	Other	2.5%
		Having power handling capacity exceeding 16 kVA but not exceeding 500 kVA :	
	8504.33.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.33.90	Other	2.5%
		Having power handling capacity exceeding 500 kVA :	

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
	8504.34.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.34.90	Other	2.5%
		Static converters :	
	8504.40.10	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.40.30	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
		Other inductors :	
	8504.50.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.50.90	Other	2.5%
		Parts :	
	8504.90.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8504.90.90	Other	2.5%
85.05		Electro-magnets ; permanent magnets and articles intended to become permanent magnets after magnetization ; electro - magnetic or permanent magnet chucks, clamps and similar holding devices ; electro - magnetic couplings, clutches and brakes ; electro - magnetic lifting heads.	
		Permanent magnets and articles intended to become permanent magnets after magnetization :	
	8505.11.00	Of metal	2.5%
	8505.19.00	Other	2.5%
	8505.20.00	Electro-magnetic couplings, clutches and brakes	2.5%
	8505.90.00	Other, including parts	2.5%
85.06		Primary cells and primary batteries	
		Manganese dioxide :	
	8506.10.10	Size D	2.5%
	8506.10.90	Other	2.5%
	8506.50.00	Lithium	2.5%
	8506.80.00	Other primary, cells and primary batteries	2.5%
	8506.90.00	Parts	2.5%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square)	
		Lead-acid, of a kind used for starting piston engines :	

SCHEDULE I (Contd.)

<i>I</i> <i>H. S.</i> <i>Heading</i>	<i>II</i> <i>H. S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Concessionary</i> <i>Rate</i>
	8507.10.90	Other	2.5%
	8507.20.00	Other lead - acid accumulators	2.5%
	8507.30.00	Nickel - cadmium	2.5%
	8507.40.00	Nickel - iron	2.5%
	8507.50.00	Nickel - metal hydride	2.5%
	8507.60.00	Lithium - ion	2.5%
	8507.80.00	Other accumulators	2.5%
	8507.90.00	Parts	2.5%
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss) ; other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss	
	8514.10.00	Resistance heated furnaces and ovens	2.5%
	8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	2.5%
	8514.30.00	Other furnaces and ovens	2.5%
	8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	2.5%
	8514.90.00	Parts	2.5%
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting ; electric machines and apparatus for hot spraying of metals or cermets.	
		Brazing or soldering machines and apparatus :	
	8515.11.00	Soldering irons and guns	2.5%
		Machines and apparatus for resistance welding of metal :	
	8515.21.00	Fully or partly automatic	2.5%
	8515.29.00	Other	2.5%
		Machines and apparatus for arc (including plasma arc) welding of metals :	
	8515.31.00	Fully or partly automatic	2.5%
	8515.39.00	Other	2.5%
	8515.80.00	Other machines and apparatus	2.5%
	8515.90.00	Parts	2.5%

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
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.	
	8516.10.00	Electric instantaneous or storage water heaters and immersion heaters	2.5%
		Electric space heating apparatus and electric soil heating apparatus :	
	8516.21.00	Storage heating radiators	2.5%
	8516.29.00	Other	2.5%
		Electro-thermic hair-dressing or hand-drying apparatus	
	8516.31.00	Hair dryers	2.5%
	8516.32.00	Other hair - dressing apparatus	2.5%
	8516.33.00	Hand-drying apparatus	2.5%
		Other electro-thermic appliances :	
	8516.71.00	Coffee or tea makers	2.5%
	8516.72.00	Toasters	2.5%
		Others :	
	8516.79.10	Heaters for diffusing insecticides/repellents, and equipment for destroying insects	2.5%
	8516.80.00	Electric heating resistors	2.5%
		Parts	
	8516.90.10	Of rice cookers	2.5%
	8516.90.90	Other	2.5%
85.25		Transmission apparatus for radio broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
	8525.50.00	Transmission apparatus	2.5%
	8525.60.00	Transmission apparatus incorporating reception apparatus	2.5%

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	
	8526.10.00	Radar apparatus	2.5%
		Other :	
	8526.91.00	Radio navigational and apparatus	2.5%
	8526.92.00	Radio remote control apparatus	2.5%
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 receives capable of operating without an external source of power :	
	8527.19.00	Other	2.5%
		Radio-broadcast receives capable of operating without an external source of power, of a kind used in motor vehicles :	
	8527.29.00	Other	2.5%
		Other :	
	8527.99.00	Other	2.5%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
		Cathode-ray tube monitors :	
	8528.42.00	Capable of directly connecting to an designed for use with an automatic data processing machine of heading 84.71	2.5%
		Other :	
	8528.49.90	Other	2.5%
		Other monitors :	
	8528.52.00	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	2.5%
		Other :	
	8528.59.90	Other	2.5%
		Projects :	
	8528.62.00	Capable of directly connecting to designed for use with an automatic data processing machine of heading 84.71	2.5%
	8528.69.00	Other	2.5%

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
		Not designed to incorporate a video display or screen :	
	8528.71.10	Used/reconditioned	2.5%
	8528.71.90	Other	2.5%
		Other, with cathode ray tube :	
	8528.72.39	Other	2.5%
		Other, with LCD :	
	8528.72.49	Other	2.5%
		Other, monochrome	
	8528.73.30	Other, used/reconditioned	2.5%
	8528.73.90	Other	2.5%
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)	
	8530.10.00	Equipment for railways or tramways	2.5%
	8530.80.00	Other equipment	2.5%
	8530.90.00	Parts	2.5%
85.31		Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30	
	8531.10.00	Burglar or fire alarms and similar apparatus	2.5%
	8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	2.5%
		Other apparatus :	
	8531.80.10	Electric Call Bells	2.5%
	8531.80.90	Other	2.5%
	8531.90.00	Parts	2.5%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
		Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVr (power capacitors)	

SCHEDULE I (Contd.)

<i>I</i> <i>H. S.</i> <i>Heading</i>	<i>II</i> <i>H. S.</i> <i>Code</i>	<i>III</i> <i>Description</i>	<i>IV</i> <i>Concessionary</i> <i>Rate</i>
	8532.10.10	Contaminated with or containing Polychlorinated biphenyls (PCB)	2.5%
	8532.10.90	Other	2.5%
		Other fixed capacitors :	
		Aluminium electrolytic :	
	8532.22.90	Other	2.5%
		Dielectric of paper of plastics :	
	8532.25.90	Other	2.5%
		Other :	
	8532.29.90	Other	2.5%
		Variable or adjustable (pre-set) capacitors :	
	8532.30.90	Other	2.5%
		Parts :	
	8532.90.90	Other	2.5%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors	
		Other fixed resistors :	
	8533.29.00	Other	2.5%
	8533.40.00	Other variable resistors, including rheostats and potentiometers	2.5%
85.34	8534.00.00	Printed circuits	2.5%
85.35		Electrical apparatus of switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plug and other connectors, junction boxes), for a voltage exceeding 1,000 volts	
	8535.10.00	Fuses	2.5%
		Automatic circuit breakers :	
	8535.21.00	For a voltage of less than 72.5 kV	2.5%
	8535.29.00	Other	2.5%
	8535.30.00	Isolating switches and make-and-break switches	2.5%
	8535.40.00	Lighting arresters, voltage limiters and surge suppressors	2.5%
	8535.90.00	Other	2.5%

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps ; arc-lamps ; hight-emitting diode (LED) lamps	
	8539.10.00	Sealed beam lamp units	2.5%
		Other filament lamps, excluding ultra-violet or infra-red lamps :	
	8539.21.00	Tungsten halogen	2.5%
	8539.22.00	Other, of a power not exceeding 200 w and for a voltage exceeding 100 V	2.5%
	8539.29.00	Other	
		Discharge lamps, other than ultra-violet lamps :	
		Fluorescent, hot cathode :	
	8539.31.10	Energy efficient AC compact flourescent lamps	2.5%
	8539.31.00	Other	2.5%
	8539.32.00	Mercury or sodium vapour lamps ; metal halide lamps	2.5%
	8539.39.00	Other	2.5%
		Ultra-violet or infra-red lamps ; arc-lamps :	
	8539.41.00	Arc-lamps	2.5%
	8539.49.00	Other	2.5%
	8539.50.00	Light-emitting diode (LED) lamps	2.5%
	8539.90.00	Parts	2.5%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vaccum or vapour or gas filled valves and tubes, mercury are rectifying valves and tubes, cathode-ray tubes, television camera tubes)	
		Cathode-ray television picture tubes, including video monitor cathode-ray tubes :	
		Colour :	
	8504.11.10	Used/reconditioned	2.5%
	8540.11.90	Other	2.5%
		Monochrome :	
	8540.12.10	Used/reconditioned	2.5%
	8540.12.90	Other	2.5%
		Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	
	8540.71.00	Magnetrons	2.5%

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
		Other valves and tubes :	
	8540.81.00	Receiver or amplifier valves and tubes	2.5%
	8540.89.00	Other	2.5%
85.41		Diodes, transistors and similar semiconductor devices ; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels ; light-emitting diodes (LED) ; mounted piezo - electric crystals.	
		Transistors, other than photosensitive transistors :	
	8541.29.00	Other	2.5%
	8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	2.5%
85.42		Electronic integrated circuits	
		Electronic integrated circuits	
	8542.31.00	Processor and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	2.5%
	8542.32.00	Memories	2.5%
	8542.33.00	Amplifiers	2.5%
	8542.39.00	Other	2.5%
	8542.90.00	Parts	2.5%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
	8543.20.00	Signal generators	2.5%
		Other machines and apparatus	
	8543.70.20	Equipment for destroying or repelling pests	2.5%
	8543.70.90	Other	2.5%
	8543.90.00	Parts	2.5%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	

SCHEDULE I (Contd.)

<i>I H. S. Heading</i>	<i>II H. S. Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
	8545.20.00	Brushes	2.5%
	8545.90.00	Other	2.5%
85.46		Electrical Insulators of any material	
	8546.10.00	Of glass	2.5%
	8546.20.00	Of ceramics	2.5%
	8546.90.00	Other	2.5%
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46 ; electrical conduct tubing and joints therefor, of base metal lined with insulating material.	
	8547.10.00	Insulating fittings of ceramics	2.5%
	8547.20.00	Insulating fittings of plastics	2.5%
	8547.90.00	Other	2.5%
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators ; spent primary cells, spent primary batteries and spent electric accumulators ; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	
		Waste and scrap of primary cells, primary batteries and electric accumulators ; spent primary cells, spent primary batteries and spent electric accumulators ;	
	8548.10.10	Waste and scrap of primary cells, primary batteries and electric accumulators	2.5%
	8548.10.20	Spent primary cells, spent primary batteries and spent electric accumulators	2.5%
	8548.90.00	Other	2.5%