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PART I: SECTION (I) — GENERAL

Government Notifications

REVENUE PROTECTION ORDER No. 04/2022

Revenue Protection Act, No. 19 of 1962

THE following Order made by the Minister of Finance, Economic Stabilization and National Policies in pursuance of the powers vested in him by Section 2 of the Revenue Protection Act, No. 19 of 1962, is hereby published for the information of the general public.

K. M. Mahinda Siriwardana, Secretary, Ministry of Finance, Economic Stabilization and National Policies.

Minsitry of Finance, Economic Stabilization and National Policies, Colombo 01, August 09, 2022.



Revenue Protection Act, No. 19 of 1962

Order

By virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, do by this Order from August 10, 2022, insert the new item No. 41 of List of Exemptions (Imports), Annex II under the Schedule "A" of the Customs Ordinance (Chapter 235) of the *Extraordinary Gazette Notification* No. 2220/42 dated March 24, 2021 as follows:

- 41. Importaion of essential goods, to be received from any foreign states (governments), organizations including business entities, volunteer associations and well-wishers by any government entities, government approved entities and entitlies working on relief activities in direct collaboration with any government entities as aid /donations to provide relief measures or facilitate continuation of essential public services subject to;
 - (a) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where; (i) The Secretary shall provide recommendation for exemption of Customs Import Duty only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the Letter of Recommendation referred above; case by case basis;
 - (b) All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;
 - (c) The Secretary (Chief Accounting Officer) referred in (a) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for intended purpose (s) and beneficiaries free of charge; and,
 - (d) Any goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure, action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.

RANIL WICKREMESINGHE,
Minister of Finance, Economic
Stabilization and National Policies.

August 09, 2022, Ministry of Finance, Economic Stabilization and National Policies, Colombo 01.

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