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PART I : SECTION (I) — GENERAL

Government Notifications

NOTIFICATION UNDER THE CUSTOMS ORDINANCE

(Revenue Protection Order No. 01/2019)

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 May 09, 2019.

R. H. S. SAMARATUNGA,
Secretary,
Ministry of Finance.

Ministry of Finance,
Colombo 01,
17th May, 2019.

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 preferential rates are leviable and payable under the provisions of Schedule “A” of 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)	
02.07			Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
		-	Of fowls of the species <i>Gallus domesticus</i> :			
	0207.11	--	Not cut in pieces, fresh or chilled		Rs.220/- per Kg	kg
	0207.12	--	Not cut in pieces, frozen		Rs.220/- per Kg	kg
	0207.13	--	Cuts and offal, fresh or chilled		Rs.220/- per Kg	kg
	0207.14	--	Cuts and offal, frozen		Rs.220/- per Kg	kg
04.04			Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
	0404.90	-	Other		30% or Rs. 264/- per kg	kg
04.06			Cheese and curd.			
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	(PK)Free	30% or Rs. 264/- per kg	kg
	0406.20	-	Grated or powdered cheese, of all kinds	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0406.30	-	Processed cheese, not grated or powdered	(PK)Free (SF)5% or Rs.44/- per kg (SD)5% or Rs.44/- per kg	30% or Rs. 264/- per kg	kg
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	(PK)Free (SF)5% or Rs.44/- per kg (SD)5% or Rs.44/- per kg	30% or Rs. 264/- per kg	kg
	0406.90	-	Other cheese	(PK)Free	30% or Rs. 264/- per kg	kg
04.07			Birds' eggs, in shell, fresh, preserved or cooked.			

		-	Fertilised eggs for incubation :			
	0407.11	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	Rs.110 /-per Kg	kg
	0407.19	--	Other	(PK)Free	Rs.110 /- per Kg	kg
		-	Other fresh eggs :			
	0407.21	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	Rs.110 /- per Kg	kg
	0407.29	--	Other	(PK)Free	Rs.110 /- per Kg	kg
	0407.90	-	Others	(PK)Free	30% or Rs.110 /- per Kg	kg
07.10			Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
	0710.10	-	Potatoes :			
	0710.10.10	---	Uncooked		Rs.22/- per Kg.	kg
	0710.10.20	---	Cooked		Rs.22/- per Kg.	kg
07.11			Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
	0711.90	-	Other vegetables; mixtures of vegetables :			
	0711.90.10	---	Garlic		15%	kg
	0711.90.20	---	Onion		Rs.11/- per Kg	kg
	0711.90.30	---	Capers	(PK)Free	30%	kg
	0711.90.90	---	Other		30%	kg
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
	0712.20	-	Onions	(PK)Free	Rs.11/- per Kg	kg

07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.			
	0713.60	-	Pigeon peas (<i>Cajanus cajan</i>):			
	0713.60.10	---	Toor Dhal		Rs.6/- per Kg	kg
	0713.60.90	---	Other		30%	kg
10.06			Rice.			
	1006.10	-	Rice in the husk (paddy or rough)		30% or Rs.55/-per kg	kg
	1006.20	-	Husked (brown) rice		30% or Rs.55/-per kg	kg
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed:			
	1006.30.10	---	Raw Rice (kekulu)		30% or Rs.55/-per kg	kg
	1006.30.20	---	Nadu Rice (red or white)		30% or Rs.55/-per kg	kg
	1006.30.30	---	Samba Rice (red or white)		30% or Rs.55/-per kg	kg
	1006.30.40	---	Basmati Rice and long grain rice		30% or Rs.55/-per kg	kg
	1006.30.90	---	Other		30% or Rs.55/-per kg	kg
	1006.40	-	Broken rice		30% or Rs.55/-per kg	kg
11.02			Cereal flours other than of wheat or meslin.			
	1102.90	-	Other :			
	1102.90.10	---	Rice flour		Rs.15/- per Kg	kg
	1102.90.20	---	Kurakkan (<i>Eleusine coracana</i> spp.) flour		30%	Kg
	1102.90.30	---	Rye flour	PK(Free)	30%	Kg
	1102.90.90	---	Other		30%	kg

15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.90	-	Other	(PK)Free	30%or Rs.80/- per kg	kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.10	-	Virgin	(PK)Free	30%or Rs.80/- per kg	kg
	1509.90	-	Other	(PK)Free	30%or Rs.80/- per kg	kg
15.10	1510.00		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	(PK)Free	30%or Rs.80/- per kg	kg
15.12			Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
		-	Cotton-seed oil and its fractions :			
	1512.29	--	Other	(PK)Free	30%or Rs.80/- per kg	kg
15.14			Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		-	Low erucic acid rape or colza oil and its fractions :			
	1514.11	--	Crude oil	(PK)Free	30% or Rs.73/- per kg	kg
	1514.19	--	Other	(PK)Free	30% or Rs.80/- per kg	kg
		-	Other :			

	1514.91	--	Crude oil	(PK)Free (SF)5% or Rs 13/- per kg (SD)5 % or Rs.13/- per kg	30% or Rs.73/- per kg	kg
	1514.99	--	Other	(PK)Free (SF)5% or Rs.14/- per kg (SD)5 % or Rs.14/- per kg	30% or Rs.80/- per kg	kg
15.15			Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		-	Linseed oil and its fractions :			
	1515.11	--	Crude oil	(IN)Free (PK)Free (SF)5% or Rs.21/- per kg (SD)5% or Rs.21/- per kg	15% or Rs.61/- per kg	kg
	1515.19	--	Other	(IN)Free (PK)Free (SF)5% or Rs. 22/- per kg (SD)5% or Rs.22/- per kg	15% or Rs.66/- per kg	kg
		-	Maize (corn) oil and its fractions :			
	1515.21	--	Crude oil	(PK)Free	30% or Rs.73/- per kg	kg
	1515.29	--	Other	(PK)Free	30% or Rs.80/- per kg	kg
15.16			Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
	1516.20	-	Vegetable fats and oils and their fractions	(PK)Free	15% or Rs.66/- per kg	kg
15.17			Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter , other than edible fats or oils or their fractions of heading 15.16(+).			

	1517.90	-	Other		15% or Rs.66/- per kg	Kg
17.02			Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :			
		---	Varieties of sakkara, jaggery:			
	1702.90.21	----	Sakkara (suger cane jaggery)		Rs.11/- per Kg	kg
	1702.90.22	----	Kithul jaggery		Rs.11/- per Kg	kg
	1702.90.29	----	Other		Rs.11/- per Kg	kg
	1702.90.30	---	Kithul treacle		Rs.11/- per Kg	kg
	1702.90.40	---	Malto-dextrins with a reducing sugar content , expressed as dextrose on the dry substance, exceeding 10% but less than 20%		15%	kg
	1702.90.90	---	Other		15%	kg
17.04			Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10	-	Chewing gum, whether or not sugar-coated :			
	1704.10.10	---	In retail packaging of 1 kg or less	(PK)Free	30%or Rs.66/- per kg	kg
	1704.10.90	---	Other	(PK)Free	30%or Rs.66/- per kg	kg
	1704.90	-	Other :			
	1704.90.10	---	In retail packaging of 1 kg or less		30% or Rs.66/- per kg	kg
	1704.90.90	---	Other		30% or Rs.66/- per kg	kg

18.06			Chocolate and other food preparations containing cocoa.			
	1806.20	-	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg		30%or Rs.193/- per kg	kg
		-	Other, in blocks, slabs or bars :			
	1806.31	--	Filled		30%or Rs.80/- per kg	kg
	1806.32	--	Not filled		30%or Rs.80/- per kg	kg
	1806.90	-	Other		30%or Rs.80/- per kg	kg
21.06			Food preparations not elsewhere specified or included.			
	2106.10	-	Protein concentrates and textured protein substances :			
	2106.10.10	---	Soya bean flour, enriched with protein, for making Textured Vegetable Protein	(PK)Free	15%	kg
	2106.10.90	---	Other	(PK)Free	30%	kg
	2106.90	-	Other :			
		---	Yeast based preparations			
	2106.90.11	----	Autolysed yeast	(SG)Free	Free	kg
	2106.90.12	----	Preparations of yeast extracts	(SG)Free	Free	kg
	2106.90.19	----	Other		30%	kg
	2106.90.20	---	Infants' foods other than milk foods approved by Director General of Health Services	(SG)Free	Free	kg
		---	Preparations of a kind used as raw materials in food or beverage industry :			
	2106.90.31	----	Flavours	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2106.90.32	----	Compound non-alcoholic preparations of a kind used in the manufacture of beverages	(SG)Free	Free	kg
	2106.90.39	----	Other	(SG)Free	Free	kg
		---	Preparations for making beverages:			
	2106.90.41	----	In bulk packing of 25 kg and over		15%	kg
	2106.90.42	----	Herbal preparation for use as "Herbal teas"	IN(Free)	15%	Kg
	2106.90.43	----	"Neutrical" preparations, approved by the Director General of Health Services	(SG)Free	Free	Kg

	2106.90.49	----	Other		30%	kg
	2106.90.50	---	Flavour enhancing preparations containing mono sodium glutamate		30%	kg
		---	Other Preparations:			
	2106.90.91	----	Sachcharine tablets and other sweetening agents for diabetics	(SG)Free	Free	kg
	2106.90.92	----	Sweetened tea whitener		30%	kg
	2106.90.93	----	Preserved hearts of palms	(GT)23.30%	30%	kg
	2106.90.95	----	Soya based, milk powder alternatives		15%	kg
	2106.90.96	----	Naso-gastric tube feeding preparations	(SG)Free	Free	kg
	2106.90.97	----	Unprocessed coconut water preserved with ascorbic acid put for retail sale		30%	kg
	2106.90.99	----	Other		30%	kg
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
	2201.10	-	Mineral waters and aerated waters :			
	2201.10.10	---	Mineral waters		30% or Rs.138/- per l	l
	2201.10.90	---	Other		30%	l
22.03	2203.00		Beer made from malt.			
	2203.00.10	---	Canned beer less than 350 ml		Rs.550/- per l	l
	2203.00.20	---	Canned beer 350 ml or more		Rs.550/- per l	l
	2203.00.90	---	Other		Rs.550/- per l	l
22.04			Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10	-	Sparkling wine		Rs. 440/- per l	l
		-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.21	--	In containers holding 2 l or less		Rs. 440/- per l	l
	2204.22	--	In containers holding more than 2 l but not more than 10 l		Rs. 440/- per l	l
	2204.29	--	Other		Rs. 440/- per l	l
	2204.30	-	Other grape must		Rs. 440/- per l	l

22.05			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10	-	In containers holding 2 l or less		Rs. 440/- per l	1
	2205.90	-	Other		Rs. 440/- per l	1
22.06	2206.00		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10	----	Non alcoholic beverages		Rs. 440/- per l	1
	2206.00.90	----	Other		Rs. 440/- per l	1
22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		Rs. 1000/- per l	1
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :			
	2207.20.10	---	Spirits denatured in accordance with regulations framed under the Excise Ordinance		Rs. 880/- per l	1
	2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft		Rs. 880/- per l	1
	2207.20.90	---	Other		Rs. 880/- per l	1
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
	2208.20	-	Spirits obtained by distilling grape wine or grape marc		Rs. 2750/- per l	1
	2208.30	-	Whiskies		Rs. 2750/- per l	1

	2208.40	-	Rum and other spirits obtained by distilling fermented sugar-cane products :			
	2208.40.10	---	Rum	(GT)Rs.2690/- per l	Rs. 2750/- per l	l
	2208.40.90	---	Other		Rs. 2750/- per l	l
	2208.50	-	Gin and Geneva		Rs. 2750/- per l	l
	2208.60	-	Vodka		Rs. 2750/- per l	l
	2208.70	-	Liqueurs and cordials		Rs. 2750/- per l	l
	2208.90	-	Other :			
	2208.90.10	---	Coconut base arrack		Rs. 2750/- per l	l
	2208.90.90	---	Other		Rs. 2750/- per l	l
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco		Rs. 1,760/- per kg net weight	kg
	2402.90	-	Other		250% or Rs. 1,760/- per kg gross weight	kg
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		-	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. 1,760/- per kg gross weight	kg
	2403.19	--	Other :			

	2403.19.10	---	Pipe tobacco		250% or Rs. 1,760/- per kg gross weight	kg
	2403.19.20	---	Beedi tobacco		85% or Rs.165/- Per kg	kg
	2403.19.90	---	Other		250% or Rs. 1,760/- per kg gross weight	kg
		-	Other :			
	2403.91	--	"Homogenized" or "reconstituted" tobacco :			
	2403.91.10	---	Pipe tobacco		250% or Rs. 1,760/- per kg gross weight	kg
	2403.91.90	---	Other		250% or Rs. 1,760/- per kg gross weight	kg
	2403.99	--	Other :			
	2403.99.10	---	Pipe tobacco		250% or Rs. 1,760/- per kg gross weight	kg
	2403.99.90	---	Other		250% or Rs. 1,760/- per kg gross weight	kg
29.03			Halogenated derivatives of hydrocarbons.			
	2903.39	--	Other :			
		---	Saturated Fluorinated derivatives of acyclic hydrocarbons :			
	2903.39.11	----	Trifluoromethane (HFC-23)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.12	----	Difluoromethane (HFC-32)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	2903.39.13	----	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC- 152a)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

2903.39.14	----	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2- trifluoroethane (HFC-143)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.15	----	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.16	----	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC- 36cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.17	----	1,1,1,3,3,-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.18	----	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	---	Unsaturated fluorinated derivatives of acyclic hydrocarbons :			
2903.39.21	----	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.29	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	---	Brominated or iodinated derivatives of acyclic hydrocarbons :			
2903.39.31	----	Methyl bromide (bromomethane)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.39	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
2903.39.40	---	1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

	2903.39.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
33.02			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
	3302.10	-	Of a kind used in the food or drink industries :			
	3302.10.10	---	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3302.10.20	---	Other preparations based on odoriferous substances, of a kind used for the manufacture of beverages, having an alcoholic strength by volume not exceeding 0.5% vol	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3302.10.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.121/- per l (SD)5% or Rs.121/- per l (SG)Free	30% or Rs.726/- per l.	kg
33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	(AP)27%or Rs.95/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5%or Rs.18/- per kg	30% or Rs.106/- per kg	kg

34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :			
	3401.11	--	For toilet use (including medicated products) :			
	3401.11.20	---	Wet wipes		30%	kg
	3401.11.30	---	In retail packaging of 500 g or less		30% or Rs.66/- per kg	kg
	3401.11.90	---	Other		30% or Rs.66/- per kg	kg
	3401.19	--	Other :			
	3401.19.20	---	Wet wipes		30%	kg
	3401.19.30	---	In retail packaging of 500 g or less		30% or Rs.66/- per kg	kg
	3401.19.90	---	Other		30% or Rs.66/- per kg	kg
38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
	3824.74	--	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):			
	3824.74.10	---	Containing saturated fluorinated derivative of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F= 5 to 7), 1,1,1,3,3-pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,,3,4,5,5,5- Decafluoropentane (HFC-43-10mee)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

3824.74.20	---	Other, containing substances of subheadings 2903.71 to 2903.75	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.74.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78	--	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)			
	---	Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
3824.78.11	----	Containing trifluoromethane (HFC-23)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78.19	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	---	Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
3824.78.21	----	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78.22	----	Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78.23	----	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC- 125)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78.24	----	Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2- tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78.25	----	Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
3824.78.26	----	Other, not included in the subheadings above, containing saturated fluorinated derivative of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F=5 to 7), 1,1,1,2,2,3,4,5,5,5,- Decafluoropentane (HFC-43-10mee)	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg

	3824.78.29	----	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	3824.79	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
39.21			Other plates, sheets, film, foil and strip, of plastics.			
		-	Cellular :			
	3921.12	--	Of polymers of vinyl chloride			
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	(AP)14.4% or Rs.48/- per kg (IN)Free (PK)Free (SF)5% or Rs.17/- per kg (SD)4.5% or Rs.15/- per kg	15% or Rs.50/- per kg	kg
	3921.12.90	---	Other	(AP)27% or Rs.40/- per kg (IN)Free (PK)Free (SF)5% or Rs.8/- per kg (SD)5% or Rs.8/- per kg	30% or Rs.44/- per kg	kg
39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
	3924.10	-	Tableware and kitchenware			
	3924.10.10	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(AD)19.5% or Rs.35/- per kg (IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg
	3924.10.90	---	Of other plastic	(AD)19.5% or Rs.35/- per kg (IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg

	3924.90	-	Other :			
	3924.90.10	---	Teats for feeding bottles	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3924.90.20	---	Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	Free	kg
	3924.90.90	---	Other	(AP)25.68% or Rs.46/- per kg (IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
	3926.40	-	Statuettes and other ornamental articles	(AP)27% or Rs.54/-per kg (IN)Free (PK)Free (SF)5% or Rs.10/- per kg (SD)5% or Rs.10/- per kg	30% or Rs.60/- per kg	kg
	3926.90	-	Other :			
		---	Other:			
	3926.90.91	----	Paddy Planting Trays	(AP)14.4% or Rs.18/- per kg (IN)Free (PK)Free (SF)5% or Rs.7/- per kg (SD)5% or Rs.7/- per kg	15% or Rs.20/- per kg	kg
	3926.90.99	----	Other	(AP)14.4% or Rs.21/- per kg (IN)Free (PK)Free (SF)5% or Rs.8/- per kg (SD)4.8% or Rs.7/- per kg	15% or Rs.22/- per kg	kg
40.11			New pneumatic tyres, of rubber.			

	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)			
	4011.10.10	---	Of kind used on Go-Karts having a rim size 05 inches		Free	u
	4011.10.90	---	Other		30% or Rs.231/- per kg	u
40.13			Inner tubes, of rubber.			
	4013.20	-	Of a kind used on bicycles		30% or Rs.135/- per kg	u
	4013.90	-	Other:			
	4013.90.10	---	Of a kind used on three wheelers & motorcycles		30% or Rs.135/- per kg	u
	4013.90.90	---	Other		30% or Rs.135/- per kg	u
49.02			Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
	4902.10	-	Appearing at least four times a week :			
		---	Magazines and Journals:			
	4902.10.11	----	Containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.10.19	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		---	Other			
	4902.10.91	----	Publications containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.10.99	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.90	-	Other :			

		---	Magazines and Journals			
	4902.90.11	----	Containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.90.19	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
		---	Other			
	4902.90.91	----	Publications containing information of the running of the race horses or greyhound races or race meeting	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	4902.90.99	----	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
49.11			Other printed matter, including printed pictures and photographs.			
	4911.99	--	Other :			
	4911.99.10	---	In book form	(PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	4911.99.20	---	Printed wrappers for wrapping of soap	(PK)Free (SF)5% (SD)5%	30%	kg
	4911.99.30	---	Lottery tickets, Telephone cards	(PK)Free (SF)5% or Rs. 65/- per Kg (SD)5% or Rs. 65/- per Kg	30% or Rs.385/- per Kg	kg
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4911.99.50	---	Other printed labels, wrappers, and the like	(PK)Free (SF)5% (SD)5%	30%	kg
	4911.99.90	---	Other	(PK)Free (SF)Free (SD)Free	15%	kg
54.07			Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
	5407.20	-	Woven fabrics obtained from strip or the like	(IN)Free (PK)Free (SF)5% or Rs.44/- per kg (SD)4.5% or Rs.40/- per kg	10% or Rs.88/- per kg	kg

56.07			Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		-	Of polyethylene or polypropylene :			
	5607.41	--	Binder or baler twine		25% or Rs.72/- per kg	kg
	5607.49	--	Other :			
	5607.49.10	---	Imported for the manufacture of fishing nets	(PK)Free	10% or Rs 44/- per kg	kg
	5607.49.90	---	Other	(PK)Free	25% or Rs.72/- per kg	kg
	5607.50	-	Of other synthetic fabres :			
	5607.50.10	---	Imported for the manufacture of fishing nets		10% or Rs 44/- per kg	kg
	5607.50.90	---	Other		25% or Rs 187 /-per kg	kg
	5607.90	-	Other :			
	5607.90.10	---	Imported for the manufacture of fishing nets	(PK)Free (SG)Free	Free	kg
	5607.90.20	---	Coir twine	(PK)Free	25% or Rs.72/- per kg	kg
	5607.90.30	---	Coir rope	(PK)Free	25% or Rs.28/- per kg	kg
	5607.90.40	---	Of jute or of other textile bast fibres of heading 53.03		25% or Rs.50/- per kg	kg
	5607.90.90	---	Other	(PK)Free	25% or Rs.77/- per kg	kg
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		-	Of man-made textile materials :			
	5608.11	--	Made up fishing nets:			
	5608.11.10	---	Of monofilament		10% or Rs.275/- per Kg	kg
	5608.11.90	---	Other		10% or Rs.275/- per Kg	kg
	5608.19	--	Other		25% or Rs.72/- per Kg	kg

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1 කොටස : (1) පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.05.17
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	5608.90	-	Other		25% or Rs.88/- per Kg	kg
56.09	5609.00		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		10% or Rs.22/- per Kg	kg
57.01			Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10	-	Of wool or fine animal hair	(AP)9% or Rs.822/-per m ² (IN)Free (PK)Free (SF)5% or Rs.457/-per m ² (SD)4.5% or Rs.411/-per m ²	10% or Rs.915/-per m ²	m ²
	5701.90	-	Of other textile materials :			
	5701.90.10	---	Coir carpets and rugs	(AP)7.5% or Rs.124/-per m ² (IN)Free (PK)Free (SF)5% or Rs.83/-per m ² (SD)4.5% or Rs.75/-per m ²	10% or Rs.165/-per m ²	m ² & u
	5701.90.20	---	Jute carpets	(AP)7.5% or Rs.124/-per m ² (IN)Free (PK)Free (SF)5% or Rs.83/-per m ² (SD)4.5% or Rs.75/-per m ²	10% or Rs.165/-per m ²	m ²
	5701.90.90	---	Other	(AP)7.5% or Rs.33/-per m ² (IN)Free (PK)Free (SF)5% or Rs.22/-per m ² (SD)4.5% or Rs.20/-per m ²	10% or Rs.44/-per m ²	m ²
57.02			Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			

5702.10	-	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	(IN)Free (PK)Free (SF)5% or Rs.99/-per m ² (SD)4.5% or Rs.90/-per m ²	10% or Rs.198/-per m ²	m ²
5702.20	-	Floor coverings of coconut fibres (coir) :			
5702.20.10	---	Mats and rugs	(IN)Free (PK)Free (SF)5% or Rs.33/-per m ² (SD)4.5% or Rs.30/-per m ²	10% or Rs.66/-per m ²	m ² & u
5702.20.20	---	Matting	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.20.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.33/-per m ² (SD)4.5% or Rs.30/-per m ²	10% or Rs.66/-per m ²	m ²
	-	Other, of pile construction, not made up :			
5702.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% or Rs.495/-per m ² (SD)4.5% or Rs.450/-per m ²	10% or Rs.990/-per m ²	m ²
5702.32	--	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.39	--	Of other textile materials :			
5702.39.10	---	Jute carpets	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.39.90	---	Other	(AP)7.5% or Rs.21/-per m ² (IN)Free (PK)Free (SF)5% or Rs.15/-per m ² (SD)4.5% or Rs.15/-per m ²	10% or Rs.28/-per m ²	m ²
	-	Other, of pile construction, made up :			
5702.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% or Rs.1183/-per m ² (SD)4.5% or Rs.1100/-per m ²	10% or Rs.2365/-per m ²	m ²

5702.42	--	Of man-made textile materials	(AP)9% or Rs.743/-per m ² (IN)Free (PK)Free (SF)5% or Rs.413/-per m ² (SD)4.5% or Rs.375/-per m ²	10% or Rs.825/-per m ²	m ²
5702.49	--	Of other textile materials	(AP)7.5% or Rs.33/-per m ² (IN)Free (PK)Free (SF)5% or Rs.22/-per m ² (SD)4.5% or Rs.20/-per m ²	10% or Rs.44/-per m ²	m ²
5702.50	-	Other, not of pile construction, not made up :			
5702.50.10	---	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.50.20	---	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.50.90	---	Of other textile materials	(AP)7.5% or Rs.62/-per m ² (IN)Free (PK)Free (SF)5% or Rs.42/-per m ² (SD)4.5% or Rs.40/-per m ²	10% or Rs.83/-per m ²	m ²
	-	Other, not of pile construction, made up :			
5702.91	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.92	--	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
5702.99	--	Of other textile materials	(AP)7.5% or Rs.124/-per m ² (IN)Free (PK)Free (SF)5% or Rs.83/-per m ² (SD)4.5% or Rs.75/-per m ²	10% or Rs.165/-per m ²	m ²
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	-	Of wool or fine animal hair	(AP)9% or Rs.743/-per m ² (IN)Free (PK)Free	10% or Rs.825/-per m ²	m ²

				(SF)5% or Rs.413/-per m ² (SD)4.5% or Rs.375/-per m ²		
	5703.20	-	Of nylon or other polyamides	(IN)Free (PK)Free (SF)5% or Rs.47/-per m ² (SD)4.5% or Rs.45/-per m ²	10% or Rs.94/-per m ²	m ²
	5703.30	-	Of other man-made textile materials	(AP)9% or Rs.80/-per m ² (IN)Free (PK)Free (SF)5% or Rs.44/-per m ² (SD)4.5% or Rs.40/-per m ²	10% or Rs.88/-per m ²	m ²
	5703.90	-	Of other textile materials :			
	5703.90.10	---	Jute carpets	(AD)9% or Rs.260/-per m ² (IN)Free (PK)Free (SF)5% or Rs.143/-per m ² (SD)4.5% or Rs.130/-per m ²	10% or Rs.286/-per m ²	m ²
	5703.90.90	---	Other	(AD)9% or Rs.25/-per m ² (IN)Free (PK)Free (SF)5% or Rs.15/-per m ² (SD)4.5% or Rs.15/-per m ²	10% or Rs.28/-per m ²	m ²
57.04			Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
	5704.10	-	Tiles, having a maximum surface area of 0.3 m ²	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m ²
	5704.20	-	Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1m ²	(IN)Free (PK)Free (SF)5% or Rs.22/-per m ² (SD)4.5% or Rs.20/-per m ²	10% or Rs.44/-per m ²	m ²
	5704.90	-	Other :			
	5704.90.10	---	Jute carpets	(IN)Free (PK)Free (SF)5% or Rs.22/-per m ² (SD)4.5% or Rs.20/-per m ²	10% or Rs.44/-per m ²	m ²

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1 කොටස : (1) පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.05.17
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	5704.90.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.22/-per m ² (SD)4.5% or Rs.20/-per m ²	10% or Rs.44/-per m ²	m ²
57.05	5705.00		Other carpets and other textile floor coverings, whether or not made up.	(AP)9% or Rs.10/-per m ² (IN)Free (PK)Free (SF)5% or Rs.6/-per m ² (SD)4.5% or Rs.5/-per m ²	10% or Rs.11/-per m ²	m ²
58.03	5803.00		Gauze, other than narrow fabrics of heading 58.06.		10% or Rs.165/-per Kg	kg
58.04			Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06(+).			
	5804.10	-	Tulles and other net fabrics :			
		---	Knotted netting:			
	5804.10.11	----	Of monofilament	(IN)Free (PK)Free (SF)5% or Rs.110/- per Kg. (SD)5% or Rs. 110/- per Kg	10% or Rs.220/- per Kg	kg
	5804.10.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5% (SG)Free	Free	kg
	5804.10.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.50/- per Kg. (SD)4.5% or Rs. 45/- per Kg	10% or Rs.99/-per kg	kg
59.03			Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
	5903.10	-	With poly(vinyl chloride)			

	5903.10.10	---	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed		Rs.17/-per kg	kg
	5903.10.90	---	Other		15%	kg
	5903.20	-	With polyurethane:			
	5903.20.10	---	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed	(IN)Free (PK)Free (SF)Free	Rs.17/-per kg	kg
	5903.20.90	---	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
	5903.90	-	Other			
	5903.90.10	---	Woven tubular fabric made of the strip or like, obtained from materials of heading 54.04 of a lay-flat width not exceeding 750 mm whether or not printed	(IN)Free (PK)Free (SF)Free	Rs.17/-per kg	kg
	5903.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SG)Free	Free	kg
59.08	5908.00		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.	(IN)Free (PK)Free (SF)5% or Rs. 36/- per kg (SD)4.5% or Rs. 35/- per kg	10% or Rs.72/-per kg	kg
63.05			Sacks and bags, of a kind used for the packing of goods.			
	6305.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Rs. 17/- per kg	kg
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.			
	6406.20	-	Outer soles and heels, of rubber or plastics :			
	6406.20.10	---	Heels	(PK)Free (SF)5% (SD)4.5%	15%	kg
	6406.20.90	---	Other	(PK)Free (SF)5% or Rs.11/- per pair (SD)5% or Rs.11/- per pair	15% or Rs.33/- per pair	kg

	6406.90	-	Other :			
	6406.90.10	---	Of wood	PK(Free)	15%	Kg
		---	Of Other Materials:			
	6406.90.91	----	Uppers attached to inner soles	(PK)Free (SF)5% or Rs.11/- per pair (SD)5% or Rs.11/- per pair	15% or Rs. 33/- per pair	Kg
	6406.90.99	----	Other	(PK)Free (SF)5% (SD)4.5%	15%	Kg
69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.			
		-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.21	--	Of a water absorption coefficient by weight not exceeding 0.5%:			
	6907.21.10	---	Wall tiles		30%or Rs.110/- per m ²	m ²
	6907.21.90	---	Other		30%or Rs.110/- per m ²	m ²
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:			
	6907.22.10	---	Wall tiles		30%or Rs.110/- per m ²	m ²
	6907.22.90	---	Other		30%or Rs.110/- per m ²	m ²
	6907.23	--	Of a water absorption coefficient by weight exceeding 10%:			
	6907.23.10	---	Wall tiles		30%or Rs.110/- per m ²	m ²
	6907.23.90	---	Other		30%or Rs.110/- per m ²	m ²
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40:		30%or Rs.110/- per m ²	m ²
	6907.40	-	Finishing ceramics		30%or Rs.110/- per m ²	m ²
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			

	6911.10	-	Tableware and kitchenware		30%or Rs.27/- per kg	kg
	6911.90	-	Other		30%or Rs.27/- per kg	kg
69.12	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :			
	6912.00.10	---	Tableware		30%or Rs.20/- per kg	kg
	6912.00.90	---	Other		30%or Rs.20/- per kg	kg
69.14			Other ceramic articles.			
	6914.10	-	Of porcelain or china :			
	6914.10.10	---	Handicraft		30%or Rs.33/- per kg	kg
	6914.10.90	---	Other		30%or Rs.33/- per kg	kg
	6914.90	-	Other :			
	6914.90.10	---	Handicraft		30%or Rs.27/- per kg	kg
	6914.90.90	---	Other		30%or Rs.27/- per kg	kg
72.12			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.30	-	Otherwise plated or coated with zinc		15% or Rs.17/- per kg	kg
72.17			Wire of iron or non-alloy steel.			

	7217.90	-	Other			
	7217.90.10	---	Plated or coated with plastics	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7217.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
73.17	7317.00	-	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		30% or Rs.61/- per kg	kg
73.18			Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
		-	Threaded articles :			
	7318.11	--	Coach screws	(SF)5% or Rs.6/- per kg (SD)5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7318.12	--	Other wood screws	(SD)5% or Rs 6/- per kg	30% or Rs.33/- per kg	kg
	7318.13	--	Screw hooks and screw rings	(SD)4.5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7318.14	--	Self-tapping screws	(SD)4.5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7318.15	--	Other screws and bolts, whether or not with their nuts or washers		15% or Rs.17/- per kg	kg
	7318.16	--	Nuts	(SD)4.5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7318.19	--	Other		15% or Rs.17/- per kg	kg
		-	Non-threaded articles :			
	7318.21	--	Spring washers and other lock washers	(SD)4.5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7318.22	--	Other washers		15% or Rs.17/- per kg	kg

	7318.23	--	Rivets	(SD)4.5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7318.24	--	Cotters and cotter-pins	(SF)6% or Rs 7/- per kg (SD) 4.5% or Rs.5/- per kg	15% or Rs.17/- per kg	kg
	7318.29	--	Other		15% or Rs.17/- per kg	kg
73.19			Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.40	-	Safety pins and other pins	(IN)Free (PK)Free (SF)5% or Rs.6/- per kg (SD)5% or Rs.6/-per kg	30% or Rs.33/- per kg	kg
	7319.90	-	Other :			
	7319.90.10	---	Sewing, darning or embroidery needles	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	kg
	7319.90.90	---	Other	(SF)5% or Rs.6/- per kg (SD)5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
73.20			Springs and leaves for springs, of iron or steel.			
	7320.10	-	Leaf-springs and leaves therefor		30% or Rs.60/- per kg	kg
	7320.20	-	Helical springs	(IN)Free (PK)Free (SF)5% or Rs.6/-per kg (SD)5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg
	7320.90	-	Other	(IN)Free (PK)Free (SF)5% or Rs.6/- per kg (SD)5% or Rs 6/- per kg	15% or Rs.17/- per kg	kg

73.23			Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	(IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg
		-	Other :			
	7323.91	--	Of cast iron, not enamelled	(IN)Free (PK)Free (SF)5% or Rs.6/- per kg (SD)5% or Rs.6/- per kg	30% or Rs.33/- per kg	kg
	7323.92	--	Of cast iron, enamelled	(IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg
	7323.93	--	Of stainless steel	(IN)Free (PK)Free (SF)5% or Rs.29/- per kg (SD)5% or Rs.29/- per kg	30% or Rs.172/- per kg	kg
	7323.94	--	Of iron (other than cast iron) or steel, enamelled	(AP)28.5% or Rs.51/- per kg (IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg
	7323.99	--	Other	(IN)Free (PK)Free (SF)5% or Rs.9/- per kg (SD)5% or Rs.9/- per kg	30% or Rs.53/- per kg	kg
74.15			Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper (+).			
	7415.10	-	Nails and tacks, drawing pins, staples and similar articles		30% or Rs.330/- per kg	kg
		-	Other articles, not threaded :			
	7415.21	--	Washers (including spring washers)		15% or Rs.154/- per kg	kg

	7415.29	--	Other		15% or Rs.154/- per kg	kg
		-	Other threaded articles :			
	7415.33	--	Screws; bolts and nuts :			
	7415.33.10	---	Screws for wood		30% or Rs.330/- per kg	kg
	7415.33.90	---	Other		15% or Rs.154/- per kg	kg
	7415.39	--	Other		15% or Rs.154/- per kg	kg
83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.20	-	Locks of a kind used for motor vehicles	(IN)Free (PK)Free (SF)5% or Rs.74/- per kg (SD)4.5% or Rs.70/- per kg	15% or Rs.220/- per kg	kg
	8301.70	-	Keys presented separately	(IN)Free (PK)Free (SF)5% or Rs.55/- per kg (SD)4.5% or Rs.50/- per kg	15% or Rs.165/- per kg	kg
83.02			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.10	-	Hinges :			
	8302.10.10	---	Of aluminium		15%	kg
	8302.10.20	---	Of steel		30% or Rs.66/- per kg	
	8302.10.90	---	Other		30%	kg
83.04	8304.00		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		30% or Rs.121/- per kg	kg

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1 කොටස : (1) පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.05.17
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84.15			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
	8415.10	-	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split system" :			
	8415.10.10	---	Used / reconditioned		30%	u
		---	"Split system" :			
	8415.10.21	----	Of a capacity not exceeding 9,000 BTU	(IN)Free	30% or Rs. 7392/- per u	u
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	(IN)Free	30% or Rs. 8620/- per u	u
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	(IN)Free	30% or Rs. 10468/- per u	u
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	(IN)Free	30% or Rs. 14784/- per u	u
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	(IN)Free	30% or Rs. 19708/- per u	u
	8415.10.29	----	Other	(IN)Free	30%	u
		---	Self-contained :			
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	(AP)28.5% or Rs. 4515/- per u	30% or Rs. 4752/- per u	u
	8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	(AP)28.5% or Rs. 5769/- per u	30% or Rs. 6072/- per u	u
	8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	(AP)28.5% or Rs. 7962/- per u	30% or Rs. 8382/- per u	u

	8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU		30% or Rs. 17860/- per u	u
	8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU		30% or Rs. 22308/- per u	u
	8415.10.39	----	Other		30%	u
	8415.90	-	Parts :			
		---	Outdoor units of split type air conditioning machines :			
	8415.90.11	----	Used / reconditioned	(IN)Free (PK)Free (SF)5% or Rs. 3718/- per u (SD)5% or Rs. 3718/- per u	30% or Rs. 22308/- per u	kg
	8415.90.19	----	Other	(IN)Free (PK)Free (SF)5% or Rs. 3718/- per u (SD)5% or Rs. 3718/- per u	30% or Rs. 22308/- per u	kg
		---	Indoor units of split type air conditioning machines :			
	8415.90.21	----	Used / reconditioned	(IN)Free (PK)Free (SF)5% or Rs. 3718/- per u (SD)5% or Rs. 3718/- per u	30% or Rs. 22308/- per u	kg
	8415.90.29	----	Other	(IN)Free (PK)Free (SF)5% or Rs. 3718/- per u (SD)5% or Rs. 3718/- per u	30% or Rs. 22308/- per u	kg
	8415.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
84.21			Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		-	Filtering or purifying machinery and apparatus for liquids :			

	8421.21	--	For filtering or purifying water :			
	8421.21.10	---	Household, candle type	(PK)Free	15% or Rs.500/- per unit	u
	8421.21.90	---	Other	(PK)Free (SG)Free	Free	u
84.50			Household or laundry-type washing machines, including machines which both wash and dry.			
		-	Machines, each of a dry linen capacity not exceeding 10 kg :			
	8450.11	--	Fully-automatic machines :			
	8450.11.10	---	Unassembled in completely knocked-down form		15%	u
	8450.11.20	---	Used / reconditioned		30%	u
		---	Other, top loading :			
	8450.11.31	----	Of a dry linen capacity less than 4 kg		30% or Rs. 3300/- per u	u
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		30% or Rs. 3960/- per u	u
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		30% or Rs. 4620/- per u	u
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		30% or Rs. 5280/- per u	u
	8450.11.39	----	Other		30%	u
		---	Other, front loading :			
	8450.11.41	----	Of a dry linen capacity less than 4 kg		30% or Rs. 3960/- per u	u
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		30% or Rs. 4950/- per u	u
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		30% or Rs. 5742/- per u	u
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		30% or Rs. 6600/- per u	u
	8450.11.49	----	Other		30%	u
	8450.12	--	Other machines, with built-in centrifugal drier :			
	8450.12.10	---	Unassembled in completely knocked-down form		15%	u
	8450.12.20	---	Used / reconditioned		30%	u
		---	Other :			
	8450.12.31	----	Of a dry linen capacity less than 4 kg		30% or Rs. 1584/- per u	u
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		30% or Rs. 2244/- per u	u
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		30% or Rs. 3036/- per u	u
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		30% or Rs. 3960/- per u	u
	8450.12.39	----	Other		30%	u
	8450.19	--	Other :			
	8450.19.10	---	Unassembled in completely knocked-down form		15%	u
	8450.19.20	---	Used / reconditioned		30%	u

		---	Other :			
	8450.19.31	----	Of a dry linen capacity less than 4 kg		30% or Rs. 1584/- per u	u
	8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		30% or Rs. 2244/- per u	u
	8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		30% or Rs. 3036/- per u	u
	8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		30% or Rs. 3960/- per u	u
	8450.19.39	----	Other		30%	u
	8450.20	-	Machines, each of a dry linen capacity exceeding 10 kg	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
	8450.90	-	Parts:			
	8450.90.10	---	Cabinets with or without other components	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	15%	u
	8450.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u
85.01			Electric motors and generators (excluding generating sets).			
	8501.40	-	Other AC motors, single-phase :			
	8501.40.10	---	Induction motors 200/250 V exceeding 0.185 kW	(IN)Free (PK)Free (SF)5% (SD)5%	30%	u
	8501.40.20	---	Motors for fans of heading 8414.51	(AD)27% or Rs. 300/- per u (IN)Free (PK)Free (SF)5% or Rs. 55/- per u (SD)5% or Rs. 55/- per u	30% or Rs. 330/= per u	u
	8501.40.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free (SG)Free	Free	u

85.07			Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	8507.10	-	Lead-acid, of a kind used for starting piston engines :			
	8507.10.10	---	Sealed type accumulators filled with acid solution and ready for use		30% or Rs.165/- per kg	u
	8507.10.90	---	Other		30% or Rs.165/- per kg	u
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.			
		-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
	8528.72	--	Other, colour :			
	8528.72.10	---	Unassembled in completely knocked-down form	(PK)Free (SG)Free	Free	u
	8528.72.20	---	Used / reconditioned	(AP)14.25% (PK)Free	15%	u
		---	Other, with cathode ray tube :			
	8528.72.31	----	Having a screen of less than 14 inches	(AP)14.25% or Rs. 523/- per u (PK)Free	15% or Rs. 550/- per u	u
	8528.72.32	----	Having a screen of 14 inches and not exceeding 15 inches	(AP)14.25% or Rs. 889/- per u (PK)Free	15% or Rs. 935/- per u	u
	8528.72.33	----	Having a screen of exceeding 15 inches and not exceeding 21 inches	(AP)14.25% or Rs. 1359/- per u (PK)Free	15% or Rs. 1430/- per u	u
	8528.72.34	----	Having a screen of exceeding 21 inches and not exceeding 25 inches	(AP)14.25% or Rs. 2770/- per u (PK)Free	15% or Rs. 2915/- per u	u
	8528.72.35	----	Having a screen of exceeding 25 inches and not exceeding 29 inches	(AP)14.25% or Rs. 3136/- per u (PK)Free	15% or Rs. 3300/- per u	u

	8528.72.36	----	Having a screen of exceeding 29 inches and not exceeding 34 inches	(AP)14.25% or Rs. 5225/- per u (PK)Free	15% or Rs. 5500/- per u	u
	8528.72.39	----	Other	(AP)14.25% (PK)Free	15%	u
85.29			Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :			
	8529.10.10	---	Parabolic antennas and parabolic reflector dishes for satellite television reception	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8529.10.20	---	Other outdoor TV antennas / aerials	(IN)Free (PK)Free (SF)5% or Rs. 58/- per u (SD)5% or Rs.58/- per u	30% or Rs.344/- per u	kg
	8529.10.30	---	Other TV antennas / aerials	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8529.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
85.35			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.10	-	Fuses	(PK)Free	5% or Rs.660/- per kg	kg
		-	Automatic circuit breakers :			
	8535.21	--	For a voltage of less than 72.5 kV	(IN)Free (PK)Free (SF)5% or Rs.319/- per kg (SD)4.5% or Rs.290/- per kg	5% or Rs.319/- per kg	kg
	8535.29	--	Other	(IN)Free (PK)Free (SF)5% or Rs.319/- per kg (SD)4.5% or Rs.290/- per kg	5% or Rs.319/- per kg	kg

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1 කොටස : (1) පේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2019.05.17
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	8535.30	-	Isolating switches and make-and-break switches	(IN)Free (PK)Free (SF)5% or Rs.330/- per kg (SD)4.5% or Rs.300/- per kg	5% or Rs.330/-per kg	kg
	8535.40	-	Lightning arresters, voltage limiters and surge suppressors	(IN)Free (PK)Free (SF)5% or Rs.550/- per kg (SD)4.5% or Rs.500/- per kg	5% or Rs.550/- per kg	kg
	8535.90	-	Other	(IN)Free (PK)Free (SF)5% or Rs.187/- per kg (SD)4.5% or Rs.170/- per kg	5% or Rs.187/- per kg	kg
85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.20	-	Automatic circuit breakers	(AP) 4% or Rs.270/-per kg (IN)Free (PK)Free (SF)5% or Rs.297/-per kg (SD)4.5 % or Rs.270/- per kg	5% or Rs.297/-per kg	kg
	8536.50	-	Other switches :			
	8536.50.10	---	Starters for fluorescent lamps	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG)Free	Free	kg
	8536.50.20	---	For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG)Free	Free	kg

	8536.50.30	---	Main switches of 24 Amp and over	(AP)4% or Rs.141/- per kg (IN)Free (PK)Free (SF)5% or Rs.176/- per kg (SD)4.5% or Rs.160/- per kg	5% or Rs.176/- per kg	kg
	8536.50.90	---	Other	(AP)4% or Rs.282/- per kg (IN)Free (PK)Free (SF)5% or Rs.352/- per kg (SD)5% or Rs.352/- per kg	5% or Rs.352/- per kg	kg
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	8703.21.62	----	Go-Karts	(GT) Free	Free	u
	8703.40.21	----	Go-Karts , not more than three years old		Free	u
	8703.40.22	----	Go-Karts , more than three years old		Free	u
	8703.50.21	----	Go-Karts, not more than three years old		Free	u
	8703.50.22	----	Go-Karts , more than three years old		Free	u
	8703.60.21	----	Go-Karts , not more than three years old		Free	u
	8703.60.22	----	Go-Karts , more than three years old		Free	u
	8703.70.21	----	Go-Karts , not more than three years old		Free	u
	8703.70.22	----	Go-Karts , more than three years old		Free	u
87.04			Motor vehicles for the transport of goods.			
	8704.90	-	Other :			
	8704.90.10	---	Electric auto-trishaws not more than five years old		15%	u
	8704.90.20	---	Electric auto-trishaws more than five years old		15%	u
		---	Other electric, not more than five years old			
	8704.90.31	----	Capacity of motors not exceeding 50kW		30%	u
	8704.90.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW		30%	u

	8704.90.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW		30%	u
	8704.90.34	----	Capacity of motors exceeding 200kW		30%	u
		---	Other electric, more than five years old			
	8704.90.41	----	Capacity of motors not exceeding 50kW		30%	u
	8704.90.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW		30%	u
	8704.90.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW		30%	u
	8704.90.44	----	Capacity of motors exceeding 200kW		30%	u
	8704.90.50	---	Other, not more than five years old		30%	u
	8704.90.60	---	Other, more than five years old		30%	u
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
		-	Other parts and accessories :			
	8708.91	--	Radiators and parts thereof :			
	8708.91.10	---	Radiators	(SF)5% or Rs.385/- per unit (SD)5% or Rs.385/- per unit	30% or Rs.2200/- per unit	kg
	8708.91.20	---	Radiator cores	(SF)5% (SD)5%	30% or Rs.1750/- per unit	kg
	8708.91.90	---	Other	(SF)5% (SD)5%	30%	kg
	8708.99	--	Other :			
	8708.99.10	---	New chassis not fitted with engines, but with or without fittings for motor vehicles of heading 87.02 and 87.04 with a g.v.w. of 3,000 kg or more	(SG)Free	Free	kg
	8708.99.20	---	Other new chassis not fitted with engines, but with or without fittings		30%	kg
	8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings		30%	kg
	8708.99.40	---	"Cut-portions" of motor vehicles	(AP)27% or Rs.198,000 per cut portion (SF)25.2% or Rs.185,000 per cut portion	30% or Rs. 220,000 per cut portion	kg
	8708.99.90	---	Other		30%	kg
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised :			

	8712.00.10	---	Delivery tricycles		15%	u
	8712.00.20	---	Used bicycle		30% or Rs. 3630/- per unit	u
	8712.00.90	---	Other		30% or Rs. 2200/- per unit	u
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.			
	8714.92	--	Wheel rims and spokes :			
	8714.92.10	---	Wheel rims	(AP)14.25 % or Rs.157/- per kg (IN)Free (PK)Free (SF)5% or Rs.55/- per kg (SD)4.5% or Rs.50/- per kg	15% or Rs.165/- per kg	kg
	8714.92.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5% (SG)Free	Free	kg
90.01			Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.			
	9001.50	-	Spectacle lenses of other materials :			
	9001.50.10	---	Un-worked (blanks)	(SG)Free	Free	u
	9001.50.90	---	Worked		30% or Rs.61 per pair	u
90.03			Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		-	Frames and mountings :			
	9003.19	--	Of other materials :			
	9003.19.10	---	Frames for spectacles, mainly of metal		15% or Rs.72 per pair	u
	9003.19.90	---	Other		30%	u

91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
	9112.20	-	Cases	(AP)22.5 % or Rs 165/- per kg (IN)Free (PK)Free (SF)5% or Rs 37/- per kg (SD)5% or Rs 37/- per kg	30% or Rs 220/- per kg	u
	9112.90	-	Parts	(AP)22.5% or Rs 165/- per kg (IN)Free (PK)Free (SF)5% or Rs 37/- per kg (SD)5% or Rs 37/- per kg	30% or Rs 220/- per kg	kg
92.09			Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.30	-	Musical instrument strings	(IN)Free (PK)Free (SF)5% or Rs 187/- per kg (SD)4.5% or Rs 170/- per kg	5 % or Rs 187/- per kg	kg
96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
	9603.90	-	Other :			
	9603.90.10	---	Squeegees with inbuilt control valve, for use as "liquid shoe-polish applicators"		30%	u
	9603.90.90	---	Other		30% or Rs.83/- per kg	u

96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.10	-	Pocket lighters, gas fuelled, non-refillable	(AP)27% or Rs.99/- per kg (IN)Free (PK)Free (SF)5% or Rs.19/- per kg (SD)5% or Rs.19/- per kg	30% or Rs.110/- per kg	u
	9613.20	-	Pocket lighters, gas fuelled, refillable	(AP)27% or Rs.99/- per kg (IN)Free (PK)Free (SF)5% or Rs.19/- per kg (SD)5% or Rs.19/- per kg	30% or Rs.110/- per kg	u