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The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 2434/02 - 2025 අලේල් මස 28 වැනි සඳුදා - 2025.04.28 No. 2434/02 - MONDAY, APRIL 28, 2025

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

Revenue Protection Order No. 02/2025

REVENUE PROTECTION ACT, NO. 19 OF 1962

Order

BY virtue of the powers vested in me by under Section 2 of the Revenue Protection Act, No. 19 of 1962, 1, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialist Republic of Sri Lanka, do by this Order from 29th April, 2025, require the Director General of Customs to demand and levy on each article specified in *Column 3* of the Schedule hereto, import duty at the general rate set out in the corresponding entry in *Column 5* of that Schedule or where, a preferential rate is leviable and payable under the Provisions of Schedule "A" of the Customs Ordinance (Chapter 235), at the preferential rate set out in the corresponding entry in Column 4 of that Schedule.

Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and Economic Development, Colombo 01, April 28, 2025.



SCHEDULE

HS Hdg.	HS Code		Description	Customs Duty		Unit of
				Pref.	Gen.	Qty.
(1)	(2)		(3)	(4)	(5)	(6)
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.			
	8703.80	-	Other vehicles, with only electric motor for propulsion:			
			Other, with spark - ignition internal combustion piston engine only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:			
	8703.80.71		Capacity of motors not exceeding 50kW, not more than three years old	(SG) 10%	20%	u
	8703.80.72		Capacity of motors not exceeding 50kW, more than three years old	(SG) 10%	20%	u
	8703.80.73		Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old	(SG) 10%	20%	u
	8703.80.74		Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	(SG) 10%	20%	u
	8703.80.75		Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	(SG) 10%	20%	u
	8703.80.76		Capacity of motors exceeding 100kW but not exceeding 200kW, more than three years old	(SG) 10%	20%	u
	8703.80.77		Capacity of motors exceeding 200kW, not more than three years old	(SG) 10%	20%	u
	8703.80.78		Capacity of motors exceeding 200kW, more than three years old	(SG) 10%	20%	u
			Other, with compression - ignition internal combustion piston engine (diesel or semi-diesel) only for charging the electric accumulator, not capable of being charged by plugging to external source of electric power:			
	8703.80.81		Capacity of motors not exceeding 50kW, not more than three years old	(SG) 10%	20%	u
	8703.80.82		Capacity of motors not exceeding 50kW, more than three years old	(SG) 10%	20%	u

SCHEDULE (Contd.)

HS Hdg.	HS Code		Description	Customs Duty		Unit of
				Pref.	Gen.	Qty.
(1)	(2)		(3)	(4)	(5)	(6)
	8703.80.83		Capacity of motors exceeding 50kW but not exceeding 100kW, not more than three years old	(SG) 10%	20%	u
	8703.80.84		Capacity of motors exceeding 50kW but not exceeding 100kW, more than three years old	(SG) 10%	20%	u
	8703.80.85		Capacity of motors exceeding 100kW but not exceeding 200kW, not more than three years old	(SG) 10%	20%	u
	8703.80.86		Capacity of motors exceeding 100kW but not exceeding 200k W, more than three years old	(SG) 10%	20%	u
	8703.80.87		Capacity of motors exceeding 200kW, not more than three years old	(SG) 10%	20%	u
	8703.80.88		Capacity of motors exceeding 200kW, more than three years old	(SG) 10%	20%	u
			Other			
	8703.80.91		Not more than three years old	(SG) 10%	20%	u
	8703.80.92		More than three years old	(SG) 10%	20%	u

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