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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2199/21 - 2020 ඔක්තෝබර් මස 29 වැනි බ්‍රහස්පතින්දා - 2020.10.29  
No. 2199/21 - THURSDAY, OCTOBER 29, 2020

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979

##### Order under Section 14

BY virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Bandula Gunawardane, Minister of Trade, with the concurrence of the Minister of Finance, do by this Order declare to:-

A. Amend the Order made in the *Gazette* Notification No. 2047/2 of November, 27, 2017, as amended, by,

(1) Addition of the following new sub paragraphs immediately after sub paragraph (xvii) of the paragraph (2).

- “(xviii) Health protection equipment and similar products supplied or donated by any export-oriented enterprises which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, to the Ministry of Healthcare and Indigenous Medical Services, Department of Health Services, Sri Lanka Army, Sri Lanka Navy, Sri Lanka Air Force, Sri Lanka Police and COVID Centre (National Operation Centre for Prevention of COVID-19 Outbreak) on their request.
- (xix) Machinery and equipment including medical, surgical, and dental instruments, apparatus, accessories and parts thereof, hospital/medical furniture and drugs, chemicals and similar items, required for the provision of health services to address the COVID-19 Pandemic in the country, imported or imported and supplied or imported and donated to the Secretary, Ministry of Healthcare and Indigenous Medical



Services, on the recommendation of the Secretary, Ministry of Healthcare and Indigenous Medical Services subject to approval of the Director General of Customs. It shall not be granted for any partial consignment/cargo of the above and only valid until December 31, 2020.”

- (2) Addition at the end of the 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 I hereto.
- (3) Amendment of the rates specified in the Column IV of the Schedule by inserting rates specified in the corresponding entry in the Column IV of the Schedule II hereto,

B. This Order shall come into effect from November 01, 2020.

**Dr. BANDULA GUNAWARDANE,**  
Minister of Trade.

Ministry of Trade,  
Colombo 02,  
29th October, 2020.

#### SCHEDULE I

<i>H. S. Hdg. (I)</i>	<i>H. S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
<b>21.06</b>			<b>Food preparations not elsewhere specified or included.</b>	
	2106.90	-	Other:	
	2106.90.60	---	Papadam and similar products	30% or Rs. 125/= per kg
<b>22.06</b>			<b>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.</b>	
	2206.00.10	---	Non alcoholic beverages	
		---	Other	
	2206.00.91	----	Palmyrah Toddy	50%
	2206.00.99	----	Other	50%
<b>22.08</b>			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>	

SCHEDULE I

<i>H. S. Hdg. (I)</i>	<i>H. S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	2208.90	-	Other:	
	2208.90.20	---	Palmyrah based arrack	70%
<b>24.02</b>			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
	2402.90	-	Other:	
	2402.90.10	---	Cigarettes containing 100% Sri Lankan (Ceylon) Cinnamon	30%
	2402.90.90	---	Other:	30%
<b>85.39</b>			<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.</b>	
	8539.22	--	Other, of a power not exceeding 200W and for a voltage exceeding 100V	Rs. 20/= per unit

SCHEDULE II

<i>H. S. Hdg. (I)</i>	<i>H. S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
<b>25.23</b>			<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>	
			Portland cement	
	2523.21	--	White cement, whether or not artificially coloured	Rs. 2.00/= per kg
	2523.29	--	Other:	
	2523.29.10	---	Water-proof cement, boiler cement and similar compositions	Rs. 2.00/= per kg
	2523.29.20	---	Other portland cement imported in packing of 50 kg and below	Rs. 3.00/= per kg
	2523.29.30	---	Other portland cement imported in packing of over 50 kg or in bulk	Rs. 2.00/= per kg
<b>39.20</b>			<b>Other plates, sheets, film, foil and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).</b>	

## SCHEDULE II

<i>H. S. Hdg. (I)</i>	<i>H. S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3920.10	-	Of polymers of ethylene:	
	3920.10.90	---	Other	15% or Rs. 200/= per kg
	3920.20	-	Of polymers of propylene:	
	3920.20.90	---	Other	15% or Rs. 200/= per kg
	3920.30	-	Of polymers of styrene:	
	3920.30.90	---	Other	15% or Rs. 200/= per kg
	3920.43	--	Containing by weight not less than 6% of plasticisers:	
	3920.43.90	---	Other	15% or Rs. 200/= per kg
	3920.49	--	Other	
	3920.49.10	---	Shrink wrap film	15% or Rs. 200/= per kg
	3920.51	--	Of poly (methyl methacrylate):	
	3920.51.91	----	Of which thickness not less than 100mm	15% or Rs. 200/= per kg
	3920.51.99	----	Other	15% or Rs. 200/= per kg
	3920.59	--	Other :	
	3920.59.90	---	Other	15% or Rs. 200/= per kg
	3920.61	--	Of polycarbonates:	
	3920.61.90	---	Other	15% or Rs. 200/= per kg
	3920.62	--	Of poly (ethylene terephthalate):	
	3920.62.90	---	Other	15% or Rs. 200/= per kg
	3920.63	--	Of unsaturated polyesters:	
		---	Unprinted and un-laminated whether or not metallised:	

SCHEDULE II

<i>H. S. Hdg. (I)</i>	<i>H. S. Code (II)</i>		<i>Description (III)</i>	<i>Rate of CESS (IV)</i>
	3920.63.91	----	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15% or Rs. 200/= per kg
	3920.63.99	----	Other	15% or Rs. 200/= per kg
	3920.69	--	Of other polyesters:	
	3920.69.91	----	Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	20% or Rs. 200/= per kg.
	3920.69.99	----	Other	20% or Rs. 200/= per kg.
	3920.71	--	Of cellulose or its chemical derivatives	
	3920.71.10	---	Printed	15% or Rs. 200/= per kg
	3920.71.90	---	Other	15% or Rs. 200/= per kg
	3920.79	--	Of other cellulose derivatives :	
	3920.79.90	---	Other	15% or Rs. 200/= per kg
	3920.91	--	Of poly (vinyl butyral):	
	3920.91.90	---	Other	15% or Rs. 200/= per kg
	3920.92	--	Of polyamides:	
	3920.92.90	---	Other	15% or Rs. 200/= per kg
	3920.99	--	Of other plastics:	
	3920.99.90	---	Other	15% or Rs. 200/= per kg