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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2006/42 - 2017 පෙබරවාරි මස 16 වැනි බ්‍රහස්පතින්දා - 2017.02.16

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

Revenue Protection Order No. 02/2017

REVENUE PROTECTION ACT, No. 19 OF 1962

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

Ms. G. D. C. EKANAYAKE,
Actg. Secretary,
Ministry of Finance.

Ministry of Finance,
Colombo 01,
16th February 2017.

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, Ravi Karunanayake, Finance Minister of the Democratic Socialist Republic of Sri Lanka, do by this Order effective from 17th February 2017.

- (a) 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 ;

- (b) delete the List of Concesssions under the Provisions of Schedule “A” of the Customs Ordinance (Chapter 235) and substitute therefore the List of Concessions in the Annex I to the Schedule hereto and require the Director General of Customs to demand and levy on each article specified in Column 2 of the said Annex I of the Schedule hereto, import duty at the rate set out in the corresponding entreis in Column 3 thereof ; and
- (c) delete the List of Exemptions under the Provisions of Schedulee “A” of the Customs Ordinance (Chapter 235) and substitute therefore the List of Exemptions as set out in the Annex II to the Schedule hereto and require the Director General of Customs to exempt the articles described in the said Annex II from Import Duty.

Ravi KARUNANAYAKE,
Minister of Finance.

Ministry of Finance,
Colombo 01,
16th February 2017.

SCHEDULE

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|---|---|---|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | | | | | | |
| 12.01 | | | Soya beans, whether or not brokern | | | |
| | | | | | | |
| | 1201.10 | - | Seed | | 15% | kg |
| | 1201.90 | - | Other | | 15% | kg |
| 12.08 | | | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | |
| | 1208.10 | - | Of soya beans | (PK) Free | 30% | kg |
| | 1208.90 | - | Other | (PK) Free | 30% | kg |
| | | | | | | |
| 39.01 | | | Polymers of ethylene, in primary forms | | | |
| | 3901.10 | - | Polyethylene having a specific gravity of less than 0.94 | (AP) Free (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3901.20 | - | Polyethylene having a specific gravity of 0.94 or more | (AP) Free (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|----|--|---|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | 3901.30 | - | Ethylene-vinyl acetate copolymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3901.90 | - | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| 39.02 | | | Polymers of propylene or of other olefins, in primary forms | | | |
| | 3902.10 | - | Polypropylene | (AP) Free (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3902.20 | - | Polyisobutylene | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3902.30 | - | Propylene copolymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3902.90 | - | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| 39.03 | | | Polymers of styrene, in primary forms | | | |
| | | - | Polystyrene : | | | |
| | 3903.11 | -- | Expansible | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3903.19 | -- | Other | (AP) Free (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3903.20 | - | Styrene-acrylonitrile (SAN) copolymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|-----|---|---|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | 3903.30 | - | Acrylonitrile-butadiene-styrene (ABS) copolymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3903.90 | - | Other | | | |
| | 3903.90.10 | --- | Water based homopolymers and copolymers | (AP) Free (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg |
| | 3903.90.90 | --- | Other | (AP) Free (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | | | | | | |
| 39.04 | | | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | | | |
| | | | | | | |
| | 3904.10 | - | Poly(vinyl chloride), not mixed with any other substances | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | | - | Other poly (vinyl chloride) : | | | |
| | 3904.21 | -- | Non-plasticised | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3904.22 | -- | Plasticised | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3904.30 | - | Vinyl chloride-vinyl acetate copolymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3904.40 | - | Other vinyl chloride copolymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|------|---|--|-------------------------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | 3904.50 | - | Vinylidene chloride polymers | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | | - | Fluoro-polymers : | | | |
| | 3904.61 | -- | Polytetrafluoroethylene | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3904.69 | -- | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 3904.90 | - | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | | | | | | |
| 40.11 | | | New pneumatic tyres, of rubber | | | |
| | | | | | | |
| | 4011.10 | - | Of a kind used on motor cars (including station wagons and racing cars) | | 30% or Rs. 210/- per kg | u |
| | 4011.20 | - | Of a kind used on buses or lorries | | | |
| | | --- | Having a rim size 20 inches and above | | | |
| | 4011.20.11 | ---- | Tyre casing without markings | | 15% or Rs. 80/- per kg | u |
| | 4011.20.19 | ---- | Other | | 15% or Rs. 80/- per kg | u |
| | 4011.20.90 | --- | Other | | 30% or Rs. 140/- per kg | u |
| | 4011.30 | - | Of a kind used on aircraft | (SF) 5% (SD) 4.5% | 15% | u |
| | 4011.40 | --- | Of a kind used on motorcycles | | 30% or Rs. 160/- per kg | u |
| | 4011.50 | - | Of a kind used on bicycless | | 30% | u |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|-----|--|--|-----------------------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | | - | Other, having a “herring-bone” or similar tread : | | | |
| | 4011.61 | -- | Of a kind used on agricultural or forestry vehicles and machines | | 30% | u |
| | 4011.62 | -- | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | 30% | u |
| | 4011.63 | -- | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | 30% | u |
| | 4011.69 | -- | Other | | 30% | u |
| | | - | Other : | | | |
| | 4011.92 | -- | Of a kind used on agriculture or forestry vehicles and machines | | 30% | u |
| | 4011.93 | -- | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | 30% | u |
| | 4011.94 | -- | Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | | 30% | u |
| | 4011.99 | -- | Other | | | |
| | 4011.99.10 | --- | Of a kind used on auto trishaws | | 30% Rs. 150/- per kg. | u |
| | 4011.99.90 | --- | Other | | 30% Rs. 210/- per kg. | u |
| | | | | | | |
| 44.18 | | | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes | | | |
| | | - | Assembled flooring panels : | | | |
| | 4418.71 | -- | For mosaic floors : | | | |
| | 4418.71.10 | --- | Of rubber wood | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|-----|-------------------------------|--|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | 4418.71.20 | --- | Of bamboo | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 4418.71.90 | --- | Other | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |
| | 4418.72 | -- | Other, multilayer | | | |
| | 4418.72.10 | --- | Of rubber wood | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |
| | 4418.72.20 | --- | Of bamboo | (IN) Free (PK) Free (SF) 5% (SD) 5% | Free | kg |
| | 4418.72.90 | --- | Other | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |
| | 4418.79 | -- | Other | | | |
| | 4418.79.10 | --- | Of rubber wood | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |
| | 4418.79.90 | --- | Other | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |
| | 4418.90 | - | Other | | | |
| | 4418.90.10 | --- | Of bamboo | (IN) Free (PK) Free (SF) 5% (SD) 5% | Free | kg |
| | 4418.90.90 | --- | Other | (IN) Free (PK) Free (SF) 5% (SD) 5% | 30% | kg |
| | | | | | | |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|-----|--|--|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| 72.07 | | | Semi-finished products of iron or non-alloy steel | | | |
| | | | | | | |
| | | - | Containing by weight less than 0.25% of carbon : | | | |
| | 7207.11 | -- | Of rectangular (including square) cross-section, the width measuring less than twice the thickness | | | |
| | 7207.11.10 | --- | Billets | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 7207.11.90 | --- | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 7207.12 | -- | Other, of rectangular (other than square) cross-section | | | |
| | 7207.12.10 | --- | Billets | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 7207.12.90 | --- | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 7207.19 | -- | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 7207.20 | - | Containing by weight 0.25% or more of carbon | | | |
| | 7207.20.10 | --- | Billets | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | | | | | | |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|-----|---|---|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | 7207.20.90 | --- | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | | | | | | |
| 72.24 | | | Other alloy steel in ingots or other primary forms ;), semi-finished products of other alloy steel | | | |
| | | | | | | |
| | 7224.10 | - | Ingots and other primary forms | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| | 7224.90 | - | Other | (IN) Free (PK) Free (SF) Free (SD) Free | Free | kg |
| 73.08 | | | Structures (excluding prefebraicated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock- gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel ; plates ; rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | | | |
| | | | | | | |
| | 7308.10 | - | Bridges and bridge-sections | | 30% | kg |
| | 7308.20 | - | Towers and lattice masts | (AP)15% | 30% | kg |
| | 7308.30 | - | Doors, windows and their frames and thresholds for doors | (AP)15% | 30% | kg |
| | 7308.40 | - | Equipments for scaffolding, shuttering, propping or pit-propping | (AP) Free (IN) Free (PK) Free (SF) Free (SD) Free | 30% | kg |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|-----|---|--|--------------------------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| | 7309.90 | - | Other | (AP) 15% (PK) Free | 30% | kg |
| | | | | | | |
| 83.09 | | | Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threads bungs, bung covers, seals and other packing accessories, of base metal | | | |
| | | | | | | |
| | 8309.10 | - | Crown corks | | 15% | kg |
| | 8309.90 | - | Other : | | | |
| | 8309.90.10 | --- | Roll-over capsules | | 30% | kg |
| | 8309.90.20 | --- | Fastening of iron or steel for sealing bags | | 30% | kg |
| | 8309.90.30 | --- | End cap with tear opening in full for metal cans | | Free | kg |
| | 8309.90.40 | --- | End cap with tab opening for metal cans | | 15% | kg |
| | 8309.90.90 | --- | Other | | 15% | kg |
| | | | | | | |
| 84.82 | | | Ball or roller bearings | | | |
| | | | | | | |
| | 8482.10 | - | Ball bearings | (GT) Free (AP) Free (IN) Free (PK) Free (SF) Free (SD) 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. 150/- per kg. | u |
| | | | | | | |
| | 8507.10.90 | --- | Other | | 30% or Rs. 150/- per kg. | u |

SCHEDULE (Contd.)

| <i>H. S. Hdg.</i> (1) | <i>H. S. Code</i> (2) | | <i>Description</i> (3) | <i>Customs Duty</i> | | |
|----------------------------------|----------------------------------|------|---|--|-------------|-------------------------|
| | | | | <i>Pref.</i> | <i>Gen.</i> | <i>Unit of Qty.</i> |
| | | | | (4) | (5) | (6) |
| 85.11 | | | Electrical ignition or starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors) ; generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines. | | | |
| | 8511.10 | | Sparking plugs | (IN) Free (PK) Free (SF) 5% (SD) 4.5% | Free | u |
| 87.05 | | | Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) | | | |
| | 8705.90 | - | Other : | | | |
| | | --- | Concrete pump trucks | | | |
| | 8705.90.31 | ---- | Not more than ten years old | (IN) Free (PK) Free (SF) Free (SD) Free | Free | u |
| | 8705.90.32 | ---- | More than ten years old | (IN) Free (PK) Free (SF) Free (SD) Free | Free | u |
| | | | | | | |

Annex I

To Schedule under the Revenue Protection Order

LIST OF CONCESSIONS (IMPORTS)

| <i>Item</i> 1 | <i>Description</i> 2 | <i>Rate of Duty</i> 3 |
|------------------|--|--------------------------|
| 01 | Containers for the purpose of packing of gem and jewellery, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs. | 7.5% |
| 02 | Containers and parts thereof for the purpose of packing of Cosmetics, imported on the recommendation of the Secretary, Ministry of Industry and Commerce and subject to the approval of the Director General of Customs | 7.5% |
| 03. | Enameled copper wire used for automate winding of induction electric motors, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs. | 7.5% |
| 04. | Thermosetting paints for mirror bakcing to be used for mirror industry, imported on the recommendation of the Secretay to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs. | 15.0% |

Annex II

To Schedule under the Revenue Protection Order

LIST OF EXEMPTIONS (IMPORTS)

The following categories of goods are exempted from Customs Import Duty, provided that the Director General of Customs is satisfied that those goods have been imported for the very purpose/purposes approved under the respective category and that the approval had been obtained from the Secretary to the Treasury, or from such other authority as delegated by the Secretary to the Treasury :

01. Passengers' baggage as defined by regulations made by the Minister of Finance under Section 107A of the Customs Ordinance (Chapter 235)
02. Films of educational, scientific or cultural charactor produced by the United Nations Organizatioin or any of its specilized agencies imported, on the recommendation of the Secretary of the respective line Ministry, subject to approval of the Director General of Customs.
03. Temporary import of professional and scientific equipment and pegdagogic material, imported subjct to a gurantee prescribed by the Director General of Customs.
04. Articles awarded abroad to any person for distinction in art, literature, science or sport, or for public service or otherwise as a record of meritorious achievement and conduct, imported by or on behalf of that person, on the recommendation of the Secretary to the respective line Ministry, subject to submission of the relevant documents to the Director General of Customs.

05. Raw material and packing materials for the manufacture of pharmaceuticals, imported by the pharmaceutical manufacturers, on the recommendation of the Secretary to the Ministry of Health, subject to approval of the Director General of Customs.
06. Ayurveda, Sidha and Unani, raw and prepared drugs (other than Cosmetics preparations) and medicinal plants and Ayurveda, Sidda and Unani medicinal raw materials, specified by notification published in the Gazette by the Director General of Customs in consultation with the Secretary to the Ministry of Indigenous Medicine, imported on the recommendation of the Secretary to the Ministry of Indigenous Medicines, subject to approval by Director General of Customs.
07. Packing materials for packing of Ayurveda, Sidda and Unani, raw and prepared drugs and medicinal raw materials other than Ayurveda/Herbal Soap and Ayurveda/Herbal Tooth Paste, imported on the recommendation of the Secretary to the Ministry of Indigenous Medicine, subject to approval by Director General of Customs.
08. Prefabricated poultry houses, plant, machinery and equipment including parts and accessories for poultry industry on the recommendation of the Secretary to the Ministry of Livestock Development, imported subject to approval by the Director General of Customs.
09. Machinery including medical, surgical and dental equipment, instruments, apparatus, accessories and part thereof, ambulances, required for the provision of health services, imported on the recommendation of the Secretary to Ministry of Health, subject to approval by the Director General of Customs.
10. Articles of foreign production upon which import duty had previously been paid, re-imported subject to approval by the Director General of Customs.
11. Goods being gifts from persons or organization overseas for the relief of distress caused by natural or other disasters, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
12. Goods for display or use at exhibitions, fairs, meetings or similar events, imported subject to a guarantee prescribed by the Director General of Customs.
13. Materials and parts for the fabrication of plant, machinery and equipment ; capital and intermediate goods, and transport equipment, imported for the exclusive use of an industry which exports and/or supplies to direct exporters, 50% or more of its output, under such terms and conditions approved by the Secretary to the Treasury.
14. Inputs (raw materials, components and parts) imported under inward processing scheme for export, under such terms and conditions approved by the Minister of Finance.
15. Ornamental fish for re-export under such terms and conditions approved by the Director General of Customs.
16. Fish caught by a fishing vessel operating from a Sri Lankan port and which has been duly registered at a Port of Registry in Sri Lanka or issued with a landing permit by the Secretary to the Ministry of Fisheries.
17. Equipment and materials for use within the limits of an airport in Sri Lanka and parts and accessories for repair and maintenance of aircraft in connection with the establishment and maintenance of an international air service, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
18. Apparatus, drugs and chemicals imported for educational purposes or for research work, imported on the recommendation of the Secretary to the respective line Ministry/authorized officers of respective Universities, subject to approval by the Director General of Customs.

19. Containers and accessories thereof, including container seals and used for the safe carriage and security of goods, imported subject to approval by the Director General of Customs.
20. Products and preparations certified by the Ministry of Health as having been registered as drugs under the Cosmetics Devices and Drugs Act, imported subject to approval by the Director General of Customs.
21. Imports of personal items (including gifts) worth not more than Rs. 15,000/- subject to approval by the Director General of Customs.
22. Import of samples in relations to business worth not more than Rs. 50,000/- subject to such terms of conditions as prescribed by the Director General of Customs.
23. Multi-layered packing materials consisting of laminates of paper, polyethylene film and aluminium foil, or of polyethylene and ethylene vinya alcohol polymer used for packing of liquid milk, vegetable juices and fruit juices, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, subject to approval by the Director General of Customs.
24. Long grain Pakistani rice (Basmati) and potatoes up to the limits of quota determined under the Pakistan - Sri Lanka Free Trade Agreement, on the recommendation of the Secretary, Ministry of Industry and Commerce or the Director General of Commerce, imported subject to approval by the Director General of Customs.
25. Any machinery, equipment, materials and utility vehicles required for the purpose of providing electricity including distribution of electricity, by the Ceylon Electricity Board and its subsidiary companies, and such items for the use of any project for the generation of power including solar and wind power, under any agreement entered into between Government of Sri Lanka and its development partners, as recommended by the Secretary to the Ministry of Power and Energy, subject to approval by the Director General of Customs.
26. Cinematographic goods and any film which is produced in Sri Lanka and sent abroad for further processing or printing/copying, with the recommendation of the National Film Corporation, imported subject to approval of the Director General of Customs.
27. Finished leather to be used for the shoe and bags manufacturing, imported on the recommendation of the Secretary to the line Ministry, subject to approval by the Director General of Customs.
28. Tools, materials and equipment, imported by a manufacturer to manufacture electronic, and robotic related products, according to design made in Sri Lanka on the recommendation of a national university, (established under the University Grants Commission) through the Secretary to the Ministry in charge of subject of Higher Education/Technical Education and subject to the approval of the Director General of Customs.
29. Weapons, armaments, ancillary equipment, ammunition, explosives, communication equipment, military vehicles, air crafts, vessels, equipment and spare parts thereof capable of being used by the armed forces and imported by the Service Commanders and the Inspector General of Police for the purpose of national security as recommended by the Secretary to the Ministry of Defence, subject to approval by the Secretary to the Treasury.
30. Raw materials, components, parts and accessories for the manufacturer of fishing boats by manufacturers, imported on the recommendation of the Secretary to the Ministry of Fisheries subject to approval by the Director General of Customs.
31. Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry of Agriculture, subject to approval by the Director General of Customs ; Weather stations, green houses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.

32. Lacquers, coating and varnishes used exclusively for coating of metal cans and closures which are used for packaging of food, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, subject to approval by the Director General of Customs.
33. Imports of vehicles, chassis fitted with engines, bodies and cut portions, as defined in chapter 87 where excise (special provision) duty is applicable.
34. Parts and accessories of motor vehicles and locomotives imported by the Sri Lanka Transport Board and Department of Sri Lanka Railway, on the recommendation of the Secretary to the Ministry of Transport, subject to approval by the Director General of Customs.
35. Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry of Industry and Commerce and subject to the approval of the Director General of Customs.
36. Ingredients other than maize, lentils and rice, for the purpose of manufacturing animal and poultry feed, imported on the recommendation of the Secretary to the Ministry in charge of subject of Livestock Development, subjects to approval by the Director General of Customs.
37. Bars and rods, not further worked than hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce by a local leaf spring manufacturer, subject to approval of the Director General of Customs.
38. I Sections (HS Code 7216.32), H Section (HS Code 7216.33) and otherwise plated or coated with zinc (HS Code 7212.30), imported by a prefabricated building manufacturer on the recommendation of the Secretary to the Ministry of Industry and Commerce and approved by the Secretary to the General Treasury.

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