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EXTRAORDINARY

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PART 1: SECTION (1) - GENERAL

Government Notifications

CUSTOMS NOTIFICATION

**Regulations Under Section 101 of The Customs Ordinance
(Chapter 235)**

**DISPOSAL OF MACHINERY AND EQUIPMENT IMPORTED UNDER EXEMPTION OF CUSTOMS IMPORT DUTY
ON CONDITIONAL BASIS BY ENTERPRISES IN THE BUSINESS OF MANUFACTURING AND EXPORTING
APPAREL**

IN pursuance to the powers vested in me by Section 101 (1) (h) of the Customs Ordinance (Chapter 235) as amended, I, Ravi Karunanayake, Minister of Finance of the Democratic Socialist Republic of Sri Lanka, do hereby promulgate regulations to determine the Customs value for disposal of machinery or equipment, imported under an approved scheme of exemption of Customs import duty on conditional basis by an enterprise, engaged in the business of manufacturing and exporting apparel.

2. The Customs value, for the disposal of Machinery or equipment, listed out in Coloumn IV and classifiable under the HS Codes, listed out in Coloumn II of the Schedule I to these Regulations shall be determined as "zero value", if such machinery or equipment are;
 - (i) imported by an enterprise, engaged in the business of manufacturing and exporting apparel under an approved scheme of exemption of Customs import duty on conditional basis; and
 - (ii) used for more than ten (10) years from the date of importation of the same where the period of usage should be certified by the approving authority.
3. The approving authority referred to in 2 (ii) above for the certification of the period of usage shall be the Director General of the Board of Investment of Sri Lanka in respect of an enterprise, established under Section 17 of the Board of Investment Act No. 4 of 1978 as amended and engaged in the business of manufacturing and exporting apparel, and the Director General of Customs in respect of an apparel enterprise, established under the Temporary Imports for Export Purposes (TIEP) Scheme and engaged in the business of manufacturing and exporting apparel.
4. The date of importation, for the purpose of these regulations, shall be the date of the bill of entry (Date of the CUSDEC) of the relevant machinery or equipment.



5. The Director General of Customs, for the purpose of data processing in the Customs ICT System and not for the Custom import duty purpose, may enter and appropriate value on each entry for disposal of machinery or equipment referred to in Column IV of the Schedule I.

These regulations shall be in force from March 15, 2017 until further notice,

RAVI KARUNANAYAKE,
Minister of Finance.

15th March, 2017,
Ministry of Finance.

SCHEDULE I

<i>Coloumn I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Item No.</i>	<i>HS Code</i>	<i>Description</i>	<i>Approved Machinery and Equipment for Duty Free Disposal</i>
1.	8421.19.90	Other (Other-Centrifuges, including centrifugal dryers)	* Hydro Extractor Machine
2.	8441.10	Cutting machines	* Plotter Machine
3.	8443.32.30	Printers for textile fabrics	* Screen Printing Machine
4.	8443.19.90	Other (Other-Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42)	* Plotter Machine
5.	8445.30.00	Textile doubling or twisting machine	* Yarn Twisting Machine
6.	8445.40.00	Textile winding (including weft-winding) or reeling machines	* Yarn Winding Machine
7.	8447.11.00	Circular knitting machines: With cylinder diameter not exceeding 165 mm	* Knitting Machine
8.	8447.90.00	Other (Circular knitting machines)	* Embroidery Machine * Multi-head Computerized Embroidery Machine * Trimming Machines
9.	8451.21.00	Drying machine-Each of a dry linen capacity not exceeding 10kg	* Auto Run Dryer * Conveyor Tunnel Dryer
10.	8451.29.00	Other (Drying machines)	* Energy Savings Steam Dryer * 16cc Sample Extractor * Steam Sample Dryer Machine
11.	8451.30.00	Ironing machines and presses (including fusing presses)	* Continuous Fusing Machine * Creasing Machine * Cuff Pressing & Fusing Machine * Dummy Shirt Pressing Machine * Summit Mini Fusing Machine * Ironing and Pressing Machine Including Dummy * Pocket Creaser Machine * Auto Arm Hole Seam Fusing Machine * Sleeve Seam/Side Fusing Machine * Cuff Blocking Machine * Front Placket and Half Sleeves Pressing Machine

SCHEDULE (Contd.)

<i>Column I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Item No.</i>	<i>HS Code</i>	<i>Description</i>	<i>Approved Machinery and Equipment for Duty Free Disposal</i>
12.	8451.40.10	Washing, bleaching or dyeing machines: For textile yarns and fabrics	* Thread Cleaning Machine * Piece Dyeing Machine
13.	8451.40.90	Other (Washing, bleaching or dyeing Machines)	* Front Loading Garment Washing Machine * Shaking Style Dip Dyeing Machine * Lab Washing Machine * Thread Cleaning Machine with Eye Sensor * Auto Spreading Machine
14.	8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	* Band Knife Cutting Machine * Lectra Cutting Machine * End Cutter Machine
15.	8451.80.10	Other machinery: For finishing textile fabrics	* Fabric Rolling/Measuring Machine
16.	8451.80.90	Other (other machinery)	* Fabric Relaxing Machine * Economic Thread Cleaning Machine * Viet Pant Finisher Machine * Thread Timer Machine
17.	8452.21.00	Other sewing machine: Automatic units	* Automatic Short Seamer Sewing Machine * Pocket Setter Machine * Automatic Free Arm Decoration Machine * Industrial Sewing Machine * Sleeve Placket Setter Shape Machine * Cuffs & Collars Run Stich Machine * Universal Flap Pocket Sewing Machine * Kansai Special DFB-1412PMD Sewing Machine * Juki Brand Industrial Sewing Machine * Collar Bones & Label Machine * Front Panels Sawing Machine * 3 Needles 5 Thread Flatbed Interlock Stitch Machine * Hikkari High Speed 3-Needle 2-Chinstitch Machine * Computer Controlled High Speed Bartacking Machine * Automatic Two Thread Chainstitch Button Hole Machine
18.	8452.29.00	Other (Other sewing Machines)	* Single Needle Hemmer Sewing Machine * Kansai 6 Needle, Needle Feed Waist Band Attaching Machine * Kansai 11 Needle 1/8" Double Chainstitch Front Placket Attached Machine

SCHEDULE (Contd.)

<i>Coloumn I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
<i>Item No.</i>	<i>HS Code</i>	<i>Description</i>	<i>Approved Machinery and Equipment for Duty Free Disposal</i>
			<ul style="list-style-type: none"> • Kansai 23 Needle Double Chainstitch Flat Bed Machine • Automatic 1 Needle Belt Loop Attaching Machine • Shirt Back Box Pleat and Side Plate Folding Machine • Durkop Sewing Machine • Sewing and Trimming of the Fabric Edges Machine • Dart and Waist Pleats Sewing Machine
19.	8460.90.00	Other (Other Grinding Machine, in which the Positioning in any one axis can be set up to and accuracy of at least 0.01mm)	<ul style="list-style-type: none"> • Cutting Machine
20.	8462.29.00	Other (Bending, folding, straightening or Flattening machines (including Presses);	<ul style="list-style-type: none"> • Embroidery Machine
21.	8472.90.00	Other (Other Office machines);	<ul style="list-style-type: none"> • Embossing Machine
22.	8479.89.90	Other (Other- Other machines and mechanical appliances	<ul style="list-style-type: none"> • Growmmet Attaching Machine • Eyelet Attaching Machine
23.	8543.70.90	Other (Other machines and apparatus)	<ul style="list-style-type: none"> • Needle Detector Machine • Convey Type Needle Detector Machine
24.	8424.89.00	Other (Other appliances)	<ul style="list-style-type: none"> • Wrinkle Free Spray Machine
25.	7321.12.00	Cooking appliances and plate warmers:For liquid fuel	<ul style="list-style-type: none"> • Steam Operated Double Jacket Sambhar Vessel • Steam Operated Double Jacket Rice Vessel • Steam Operated Double Jacket Milk Vessel
26.	9031.80.00	Other optical instruments and appliances Other instruments, appliances and machines	<ul style="list-style-type: none"> • Fabric Inspection Machines