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The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

අංක 1903/40 - 2015 පෙබරවාරි මස 26 වැනි බ්‍රහස්පතින්දා - 2015.02.26  
No. 1903/40 - THURSDAY, FEBRUARY 26, 2015

(Published by Authority)

**PART I : SECTION (I) – GENERAL**

**Customs Notification**

**Revenue Protection Order No. 02/2015**

**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.

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

Ministry of Finance,  
Colombo 01,  
26th February, 2015.

**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, I, Ravi Karunanayake, Finance Minister of the Democratic Socialist Republic of Sri Lanka, do by this Order from 27th February 2015, 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 the 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.

Ravi Karunanayake,  
Minister of Finance.

Ministry of Finance,  
Colombo 01,  
26th February, 2015.



## Schedule

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
<b>87.02</b>			<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
	8702.10	-	With compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:			
	8702.10.11	----	Hybrid electric vehicles		15%	u
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.10.19	----	Other		25%	u
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:			
	8702.10.21	---	Modified Vehicles of heading 87.03		25%	u
	8702.10.29	---	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:			
	8702.10.31	----	Hybrid electric vehicles		15%	u
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.10.33	---	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.10.39	----	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old			
	8702.10.41	---	Modified Vehicles of heading 87.03		25%	u
	8702.10.49	---	Other		25%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old			
	8702.10.51	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.10.52	----	Hybrid electric vehicles, more than five years old		Free	u
	8702.10.53	---	Modified Vehicles of heading 87.03, more than two years old		25%	u

Schedule (Contd.)

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.10.55	----	Other, not more than five years old		Free	u
	8702.10.59	----	Other		Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old			
	8702.10.61	----	Modified Vehicles of heading 87.03		25%	u
	8702.10.69	----	Other		Free	u
		---	Other, not more than ten years old			
	8702.10.71	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.10.72	----	Hybrid electric vehicles, more than five years old		Free	u
	8702.10.73	----	Modified vehicles of heading 87.03, not more than two years old		25%	u
	8702.10.74	----	Modified vehicles of heading 87.03, more than two years old		25%	u
	8702.10.75	----	Other, not more than five years old		Free	u
	8702.10.79	----	Other		Free	u
		---	Other, more than ten years old			
	8702.10.81	----	Modified Vehicles of heading 87.03		25%	u
	8702.10.89	----	Other		Free	u
	8702.90	-	Other :			
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old			
	8702.90.11	----	Hybrid electric vehicles		15%	u
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.90.19	----	Other		25%	u
		----	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old			
	8702.90.21	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.29	----	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old			

## Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8702.90.31	----	Hybrid electric vehicles		15%	u
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old		25%	u
	8702.90.39	----	Other		25%	u
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old			
	8702.90.41	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.49	----	Other		25%	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old			
	8702.90.51	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.90.52	----	Hybrid electric vehicles, more than five years old		Free	u
	8702.90.53	----	Modified vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.54	----	Modified vehicles of heading 87.03, more than two years old		25%	u
	8702.90.55	----	Other, not more than five years old		Free	u
	8702.90.59	----	Other		Free	u
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old			
	8702.90.61	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.69	---	Other		Free	u
		---	Other, not more than ten years old			
	8702.90.71	----	Hybrid electric vehicles, not more than five years old		Free	u
	8702.90.72	----	Hybrid electric vehicles, more than five years old		Free	u
	8702.90.73	----	Modified vehicles of heading 87.03, not more than two years old		25%	u
	8702.90.74	----	Modified vehicles of heading 87.03, more than two years old		25%	u
	8702.90.75	----	Other, not more than five years old		Free	u
	8702.90.79	----	Other		Free	u
		---	Other, more than ten years old			

Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8702.90.81	----	Modified Vehicles of heading 87.03		25%	u
	8702.90.89	----	Other		Free	u
<b>87.03</b>			<b>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.</b>			
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
	8703.10.10	---	Not More than three years old		25%	u
	8703.10.20	---	More than three years old		25%	u
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc			
	8703.21.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.21.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.21.30	---	Hearses not more than three years old		25%	u
	8703.21.40	---	Hearses more than three years old		25%	u
		---	<b>Auto-trishaws :</b>			
	8703.21.51	----	With two-stroke petrol engine		15%	u
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas, not more than two years old		15%	u
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas, more than two years old		15%	u
	8703.21.54	----	Other, not more than two years old		15%	u
`	8703.21.55	----	Other, more than two years old		15%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.21.61	----	Hybrid electric vehicles	(GT) 12%	15%	u
	8703.21.62	----	Gocart	(GT) 20%	25%	u
	8703.21.69	----	Other :	(GT) 20%	25%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.21.71	----	Hybrid electric vehicles	(GT) 12%	15%	u
	8703.21.79	----	Other	(GT) 20%	25%	u
		---	Other :			
	8703.21.91	----	Hybrid electric vehicles, not more than three years old	(GT) 12%	15%	u
	8703.21.92	----	Other, not more than three years old	(GT) 20%	25%	u

## Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.21.93	----	More than three years old	(GT)20%	25%	u
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.22.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.22.30	---	Hearses not more than three years old		25%	u
	8703.22.40	---	Hearses more than three years old		25%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.22.51	----	Hybrid electric vehicles		15%	u
	8703.22.59	----	Other		25%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.22.61	----	Hybrid electric vehicles		15%	u
	8703.22.69	----	Other		25%	u
		---	Other, not more than three years old			
	8703.22.71	----	Hybrid electric vehicles		15%	u
	8703.22.79	----	Other		25%	u
		---	Other, more than three years old			
	8703.22.81	----	Hybrid electric vehicles		15%	u
	8703.22.89	----	Other		25%	u
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.23.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.23.30	---	Hearses not more than three years old		25%	u
	8703.23.40	---	Hearses more than three years old		25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old			
	8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc	(GT)9.9%	15%	u
	8703.23.52	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT)16.6%	25%	u
	8703.23.53	----	Other hybrid electric vehicles	(GT)9.9%	15%	u
	8703.23.59	----	Other	(GT)16.6%	25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old			

Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.23.61	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc	(GT)9.9%	15%	u
	8703.23.62	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT)16.6%	25%	u
	8703.23.63	----	Other, hybrid electric vehicles	(GT)9.9%	15%	u
	8703.23.69	----	Other	(GT)16.6%	25%	u
		----	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old			
	8703.23.71	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.23.79	----	Other	(GT)22.5%	25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old			
	8703.23.81	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.23.89	----	Other	(GT)22.5%	25%	u
		---	Other :			
	8703.23.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)9.9%	15%	u
	8703.23.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)16.6%	25%	u
	8703.23.93	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
	8703.23.94	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)22.5%	25%	u
	8703.23.95	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)13.5%	15%	u
	8703.23.96	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)22.5%	25%	u
	8703.23.97	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
	8703.23.98	----	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT)22.5%	25%	u
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
	8703.24.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.24.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.24.30	---	Hearses not more than three years old		25%	u
	8703.24.40	---	Hearses more than three years old		25%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			

## Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.24.51	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.24.59	----	Other	(GT) 22.5%	25%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.24.61	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.24.69	----	Other	(GT) 22.5%	25%	u
		---	Other, not more than three years old			
	8703.24.71	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.24.79	----	Other	(GT) 22.5%	25%	u
		---	Other, more than three years old			
	8703.24.81	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.24.89	----	Other	(GT) 22.5%	25%	u
		-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
	8703.31.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.31.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.31.30	---	Hearses not more than three years old		25%	u
	8703.31.40	---	Hearses more than three years old		25%	u
	8703.31.50	---	Auto-trishaws not more than two years old		15%	u
	8703.31.60	---	Auto-trishaws more than two years old		15%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.31.71	----	Hybrid electric vehicles	(GT) 12%	15%	u
	8703.31.79	----	Other	(GT) 20%	25%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.31.81	----	Hybrid electric vehicles	(GT) 12%	15%	u
	8703.31.89	----	Other	(GT) 20%	25%	u
		---	Other			
	8703.31.91	----	Hybrid electric vehicles, not more than three years old	(GT) 12%	15%	u
	8703.31.92	----	Other, not more than three years old	(GT) 20%	25%	u
	8703.31.93	----	Hybrid electric vehicles, more than three years old	(GT) 12%	15%	u
	8703.31.94	----	Other, more than three years old	(GT) 20%	25%	u
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			



Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.32.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.32.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.32.30	---	Hearses not more than three years old		25%	u
	8703.32.40	---	Hearses more than three years old		25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old			
	8703.32.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT) 9.96%	15%	u
	8703.32.52	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT) 16.6%	25%	u
	8703.32.53	----	Other, Hybrid electric vehicles	(GT) 9.96%	15%	u
	8703.32.59	----	Other	(GT) 16.6%	25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old			
	8703.32.61	----	Hybrid electric vehicles	(GT) 9.96%	15%	u
	8703.32.69	----	Other	(GT) 16.6%	25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old			
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non - monocoque body bolted on ladder type heavy duty chassis, with permanent four - wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	(GT) 22.5%	25%	u
	8703.32.72	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.32.79	----	Other	(GT) 22.5%	25%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old			
	8703.32.81	---	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.32.89	---	Other	(GT) 22.5%	25%	u
		---	Other			
	8703.32.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT) 9.96%	15%	u
	8703.32.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT) 16.6%	25%	u

Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2000cc, not more than three years old	(GT) 13.5%	15%	u
	8703.32.94	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT) 9.96%	15%	u
	8703.32.95	----	Other, of a cylinder capacity exceeding 2,000 cc., not more than three years old	(GT) 16.6%	25%	u
	8703.32.96	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT) 13.5%	15%	u
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	(GT) 22.5%	25%	u
	8703.32.98	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT) 13.5%	15%	u
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	(GT) 22.5%	25%	u
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :			
	8703.33.10	---	Ambulances and prison vans not more than three years old		25%	u
	8703.33.20	---	Ambulances and prison vans more than three years old		25%	u
	8703.33.30	---	Hearses not more than three years old		25%	u
	8703.33.40	---	Hearses more than three years old		25%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.33.51	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.33.59	----	Other	(GT) 22.5%	25%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.33.61	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.33.69	----	Other	(GT) 22.5%	25%	u
		---	Other, not more than three years old			
	8703.33.71	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)	(GT) 13.5%	15%	u
	8703.33.72	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.33.79	----	Other	(GT) 22.5%	25%	u
		---	Other, more than three years old			
	8703.33.81	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.33.89	----	Other	(GT) 22.5%	25%	u
	8703.90	-	Other :			

Schedule (Contd.)

HS Hed. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.90.10	---	Electric auto-trishaws not more than two years old		7.5%	u
	8703.90.20	---	Electric auto-trishaws more than two years old		15%	u
	8703.90.30	---	Other, electric, not more than three years old		15%	u
	8703.90.40	---	Other, electric, more than three years old		25%	u
	8703.90.50	---	Other, not more than three years old		15%	u
	8703.90.60	---	Other, more than three years old		25%	u

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