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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(1) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Malik Samarawickrama, Minister of Development Strategies and International 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 17, 2017 by,
 - (1) Addition of the following new sub paragraph immediately after sub paragraph (xiii) of the paragraph (2). "(xiv) Raw materials, components and parts imported by 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, for the purpose of processing and re-export or to be used for the manufacture of goods for exports.".
 - (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 March 6, 2019.

MALIK SAMARAWICKRAMA, Minister of Development Strategies and International Trade.

Ministry of Development Strategies and International Trade, Colombo 01. March 05, 2019.

1A-PG 4439—567 (03/2019)

SCHEDULE I

H.S.	H. S. Code		Description	Rate of Cess
Heading (I)	(II)		(III)	(IV)
21.06			Food preparations not elsewhere specified or included.	
	2106.90.00	-	Other:	
	2106.90.50		Flavour enhancing preparations containing	
			mono sodium glutamate	30% or Rs. 125/= per kg
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices	
			of heading 20.09.	
		-	Other:	
	2202.99.00		Other:	
			Beverages based on fruit or vegetable juices :	
	2202.99.51		Sugar contents of which is more than 6g per 100 ml:	35% or Rs. 110/= per <i>l</i>
	2202.99.59		Other:	35% or Rs. 110/= per <i>l</i>
			Beverages based on milk:	
	2202.99.61		Sugar contents of which is more than 6g per 100 ml:	35% or Rs. 110/= per <i>l</i>
	2202.99.69		Other:	35% or Rs. 110/= per <i>l</i>
	2202.99.70		Beverages based on cereal, grain, or tree nuts:	35% or Rs. 110/= per <i>l</i>
			Other:	
	2202.99.91		Sugar contents of which is more than 6g per 100 ml:	35% or Rs. 110/= per <i>l</i>
	2202.99.99		Other:	35% or Rs. 110/= per <i>l</i>
34.01		-	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap of detergent. Soap; organic surface-active products and	
			preparations, in the form of bars, cakes moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap of detergent :	

SCHEDULE I (Contd.)

H. S. Heading	H. S. Code		Description	Rate of Cess
(I)	(II)		(III)	(IV)
	3401.11.00		For toilet use (including medicated products);	
	3401.11.20		Wet wipes	30% or Rs. 350/= per kg
	3401.11.30		In retail packaging of 500g or less	25% or or 25% of 65% of
				MRP or Rs. 150/= per kg
	3401.19.00		Other:	35% or Rs. 110/= per kg
	3401.19.20		Wet wipes	30% or Rs. 350/= per kg
	3401.19.30		In retail packaging of 500g or less	25% or or 25% of 65% of MRP or Rs. 150/= per kg
39.20			Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials (+).	
		-	Of acrylic polymers:	
	3920.51.00		Of poly (methyl methacrylate):	
			Other:	
	3920.51.91		Of which thickness not less tham 100 mm:	15% or Rs. 150/= per kg
	3920.51.99		Other	15% or Rs. 150/= per kg
		-	Of polycarbonates, alkyd resins, polyallylesters or other polyesters :	
	3920.63.00		Of unsaturated polyesters:	
			Other:	
	3920.63.91		Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	15% or Rs. 150/= per kg
	3920.63.99		Other	15% or Rs. 150/= per kg
	3920.69.00		Of other polyesters:	
			Other	
	3920.69.91		Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	20% or Rs. 150/= per kg
	3920.69.99		Other	20% or Rs. 150/= per kg
39.24			Tableware, kitchenware, other household articles and hygenic or toilet articles, of plastics	
	3924.10.00	-	Tableware and kitchenware :	
	3924.10.10		Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSL	30% or Rs. 125/= per kg
	3924.10.90		Of other plastic	30% or Rs. 125/= per kg

SCHEDULE I (Contd.)

H.S. Heading	H. S. Code		Description	Rate of Cess
(I)	(II)		(III)	(IV)
40.11			New pneumatic tyres, of rubber (+).	
	4011.10.00	-	Of a kind used on motor cars (including	
			station wagons and racing cars)	
	4011.10.90		Other	15% or Rs. 90/= per kg
65.05	6505.00.00		Hats and other headgear, knitted or	
			crocheted, or made up from lace, felt	
			or other textile fabric, in the piece (but	
			not in strips), whether or not lined or	
			trimmed; hair-nets of any material,	
			whether or not lined or trimmed.	
	6505.00.10		Hair-nets of any material, whether or lined or	Rs. 100/= per kg
			trimmed	
	6505.00.90		Other	Rs. 100/= per kg
72.17			Wire of iron or non-alloy steel.	
	7217.90.00	-	Other	
	7217.90.90		Other	Rs. 18/= per kg
87.08			Parts and accessories of the motor vehicles	
07100			of headings 87.01 to 87.05.	
		-	Other parts and accessories:	
	8708.91.00		Radiators and parts thereof:	
	8708.91.20		Radiator cores	20% or Rs. 1,200 per unit
	8708.91.90		Other	25%

SCHEDUEL II

H.S.	H. S. Code		Description	Rate of Cess
Heading (I)	(II)		(III)	(IV)
14.04			Vegetable products not elsewhere specified or included.	
	1404.90.00	-	Other:	
	1404.90.10		Beedi leaves	Rs. 3,500/= per kg

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