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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2443/02 - 2025 ජුනි මස 30 වැනි සඳුදා - 2025.06.30
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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATIONS (GENERAL)

The Customs Ordinance

REGULATIONS UNDER SECTION 101 OF THE CUSTOMS ORDINANCE (CHAPTER 235)

BY virtue of the powers vested in me by Section 101 read with the Section 145 (1) of the Customs Ordinance (Chapter 235), I, Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development, promulgate following regulations.

ANURA KUMARA DISSANAYAKE,
Minister of Finance, Planning and
Economic Development.

Ministry of Finance, Planning and Economic Development,
Colombo 01,
30th June, 2025.

REGULATIONS

01. These Regulations may be cited as the “Customs (Rate of Interest) Regulations No. 01 of 2025”.
02. The rate of the interest for the purpose of the Section 145 (1) of the Customs Ordinance in respect of every penalty and forfeiture in a sum of money incurred shall be the market rate of interest (per annum) in terms of Section 30 of the Debt Recovery (Special Provisions) Act, No. 2 of 1990, calculated on a daily basis (using each calendar year) from the date on which such penalty or forfeiture is incurred (*i.e.* from the date of the order) to the date of payment, irrespective of filing an appeal.



03. Interest shall be calculated on a simple interest basis (per annum) on the unpaid amount of the penalty or forfeiture until the date of full payment.
04. For the purpose of Regulation 02, the Inquiring Officer at the time of issuing an order determining a penalty or forfeiture, may grant a grace period not exceeding seven (07) working days from the date of such order, upon receipt of a written request from the person concerned justifying the need for such a grace period. The granting of such a grace period shall be subject to the discretion of the inquiring officer. The duration of the grace period, if granted, shall be recorded in the order. If the penalty or forfeiture is not paid in full within the grace period so granted, interest shall be deemed to have accrued from the date on which such penalty or forfeiture is incurred.
05. Every interest charged under these Regulations shall be credited to the Consolidated Fund.
06. These Regulations shall be applicable exclusively to penalties and forfeitures incurred under the provisions of Customs Ordinance on or after the date of which these Regulations come into force.
07. This Regulations shall enter into force with effect from 30.06.2025.

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