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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

REVENUE PROTECTION ORDER No. 06/2022

Revenue Protection Act, No. 19 of 1962

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

K. M. MAHINDA SIRIWARDANA,
Secretary,
Ministry of Finance, Economic Stabilization
and National Policies.

Ministry of Finance, Economic Stabilization,
and National Policies,
Colombo 01,
14th November, 2022.



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, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, do by this Order from November 15, 2022, 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;

RANIL WICKREMESINGHE,
Minister of Finance, Economic Stabilization
and National Policies.

Ministry of Finance, Economic Stabilization,
and National Policies,
Colombo 01,
14th November, 2022.

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
04.03			Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.10	-	Yogurt		15% or Rs. 550/- per kg	kg
	0403.90	-	Other		15% or Rs. 550/- per kg	kg
04.04			Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
	0404.90	-	Other		15% or Rs. 265/- per kg	kg
04.05			Butter and other fats and oils derived from milk; dairy spreads.			
	0405.10	-	Butter	(PK)Free	15% or Rs. 550/- per kg	kg
	0405.20	-	Dairy spreads	(PK)Free	15% or Rs. 550/- per kg	kg
	0405.90	-	Other		15% or Rs. 500/- per kg	kg
04.06			Cheese and curd.			
	0406.10	-	Fresh (unripened or uncured) cheese, including whey cheese, and curd	(PK)Free	15% or Rs. 500/- per kg	kg
	0406.30	-	Processed cheese, not grated or powdered	(PK)Free (SF)5% or Rs.88/- per kg (SD)5% or Rs.88/- per kg	15% or Rs. 500/- per kg	kg
	0406.40	-	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	(PK)Free (SF)5% or Rs.88/- per kg (SD)5% or Rs.88/- per kg	15% or Rs. 500/- per kg	kg

	0406.90	-	Other cheese	(PK)Free	15% or Rs. 500/- per kg	kg
04.07			Birds' eggs, in shell, fresh, preserved or cooked.			
	0407.90	-	Others	(PK)Free	15% or Rs.110/- per kg	kg
07.03			Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	0703.10.20	---	B' onions		15% or Rs.20/- per kg	kg
08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoesteens, fresh or dried.			
	0804.10	-	Dates :			
	0804.10.10	---	Fresh	(IN)Free (PK)Free (SF) 5% or Rs.20/- per kg (SD) 4.5% or Rs.20/- per kg	10% or Rs.60/- per kg	kg
	0804.10.20	---	Dried	(IN)Free (PK)Free (SF) 5% or Rs.20/- per kg (SD) 4.5% or Rs.20/- per kg	10% or Rs.80/- per kg	kg
08.05			Citrus fruit, fresh or dried.			
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
	0805.21	—	Mandarins (including tangerines and satsumas) :			
	0805.21.10	—	Fresh	(PK)Free (SA)17% or Rs.142 per kg (SF)5% or Rs.50 per kg (SD)5% or Rs.50 per kg	15% or Rs.150/- per kg	kg
	0805.21.20	—	Dried	(PK)Free (SA)17% or Rs.142 per kg (SF)5% or Rs.30 per Kg (SD)5% or Rs.30 per Kg	15% or Rs.90/- per kg	kg
08.06			Grapes, fresh or dried.			
	0806.20	-	Dried	(PK)Free	15% or Rs.80/- per kg	kg

08.08			Apples, pears and quinces, fresh.			
	0808.30	-	Pears	(PK)Free (SF) 5% or Rs.30/- per kg (SD) 5% or Rs.30/- per kg	15% or Rs.80/- per kg	kg
	0808.40	-	Quinces	(PK)Free (SF)5% or Rs.30/- per kg (SD)5% or Rs.30/- per kg	15% or Rs.80/- per kg	kg
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
	0809.40	-	Plums and sloes	(PK)Free	15% or Rs.80/- per kg	kg
08.10			Other fruit, fresh.			
	0810.50	-	Kiwifruit	(IN)Free (PK)Free (SF)5% or Rs.30/- per kg (SD)5% or Rs.30/- per kg	15% or Rs.80/- per kg	kg
	0810.90	-	Other :			
	0810.90.90	---	Other	(PK)Free	15% or Rs.80/- per kg	kg
10.06			Rice.			
	1006.10	-	Rice in the husk (paddy or rough)		15% or Rs.60/- per kg	kg
	1006.20	-	Husked (brown) rice		15% or Rs.60/- per kg	kg
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed:			
		---	Raw Rice			
	1006.30.11	----	Basmati Rice (As defined by the Department of Agriculture)		15% or Rs.60/- per kg	kg
	1006.30.19	----	Other		15% or Rs.60/- per kg	kg
		---	Parboiled Rice			
	1006.30.21	----	Basmati Rice (As defined by the Department of Agriculture)		15% or Rs.60/- per kg	kg
	1006.30.29	----	Other		15% or Rs.60/- per kg	kg

	1006.40	-	Broken rice		15% or Rs.100/- per kg	kg
11.03			Cereal groats, meal and pellets.			
	1103.19	--	Of other cereals	(PK)Free	15% or Rs.80/- per kg	kg
11.04			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		-	Rolled or flaked grains :			
	1104.12	--	Of oats	(PK)Free	15% or Rs.100/- per kg	kg
	1104.19	--	Of other cereals	(PK)Free	15% or Rs.50/- per kg	kg
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
	1104.22	--	Of oats	(PK)Free	15% or Rs.90/- per kg	kg
	1104.23	--	Of maize (corn)	(PK)Free	15% or Rs.540/- per kg	kg
	1104.29	--	Of other cereals	(PK)Free	15% or Rs.80/- per kg	kg
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	(PK)Free	15% or Rs.50/- per kg	kg
11.05			Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.10	-	Flour, meal and powder	(PK)Free	15% or Rs.20/- per kg	kg
	1105.20	-	Flakes, granules and pellets	(PK)Free	15% or Rs.120/- per kg	kg
14.04			Vegetable products not elsewhere specified or included.			
	1404.90.10	---	Beedi leaves		15% or Rs.250/- per kg	kg
15.07			Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			

	1507.10	-	Crude oil, whether or not degummed	(PK)Free	15% or Rs.70/- per kg	kg
	1507.90	-	Other	(PK)Free	15% or Rs.75/- per kg	kg
15.08			Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.10	-	Crude oil	(PK)Free	15% or Rs.70/- per kg	kg
	1508.90	-	Other	(PK)Free	15% or Rs.80/- per kg	kg
15.09			Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.10	-	Virgin	(PK)Free	15% or Rs.80/- per kg	kg
	1509.90	-	Other	(PK)Free	15% or Rs.80/- per kg	kg
15.10	1510.00		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	(PK)Free	15% or Rs.80/- per kg	kg
15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.			
	1511.10	-	Crude oil	(PK)Free	15% or Rs.70/- per kg	kg
	1511.90	-	Other :			
	1511.90.10	---	Serial fractions at room temperature (palm stearin)		15% or Rs.70/- per kg	kg
	1511.90.20	---	Palm oil imported in packing of 210 l and below		15% or Rs.75/- per kg	kg
	1511.90.30	---	Crude palm olein		15% or Rs.70/- per kg	kg

	1511.90.90	---	Other		15% or Rs.75/- per kg	kg
15.12			Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
		-	Sunflower-seed or safflower oil and fractions thereof:			
	1512.11	--	Crude oil	(PK)Free	15% or Rs.70/- per kg	kg
	1512.19	--	Other	(PK)Free	15% or Rs.75/- per kg	kg
		-	Cotton-seed oil and its fractions :			
	1512.21	--	Crude oil, whether or not gossypol has been removed	(PK)Free	15% or Rs.70/- per kg	kg
	1512.29	--	Other	(PK)Free	15% or Rs.80/- per kg	kg
15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
		-	Coconut (copra) oil and its fractions :			
	1513.11	--	Crude oil :			
		---	In bulk :			
	1513.11.11	----	Virgin coconut oil		15% or Rs.75/- per kg	kg
	1513.11.19	----	Other		15% or Rs.75/- per kg	kg
		---	Other :			
	1513.11.21	----	Virgin coconut oil		15% or Rs.75/- per kg	kg
	1513.11.29	----	Other		15% or Rs.75/- per kg	kg
	1513.19	--	Other :			
	1513.19.10	---	In bulk		15% or Rs.75/- per kg	kg
	1513.19.90	---	Other		15% or Rs.75/- per kg	kg

		-	Palm kernel or babassu oil and fractions thereof :			
	1513.21	--	Crude oil	(PK)Free	15% or Rs.90/- per kg	kg
	1513.29	--	Other	(PK)Free	15% or Rs.90/- per kg	kg
15.14			Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		-	Low erucic acid rape or colza oil and its fractions :			
	1514.11	--	Crude oil	(PK)Free	15% or Rs.75/- per kg	kg
	1514.19	--	Other	(PK)Free	15% or Rs.80/- per kg	kg
		-	Other :			
	1514.91	--	Crude oil	(PK)Free (SF)5% or Rs. 26/- per kg (SD)5 % or Rs.26/- per kg	15% or Rs.75/- per kg	kg
	1514.99	--	Other	(PK)Free (SF)5% or Rs.28/- per kg (SD)5 % or Rs.28/- per kg	15% or Rs.80/- per kg	kg
15.15			Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		-	Linseed oil and its fractions :			
	1515.11	--	Crude oil	(IN)Free (PK)Free (SF) 5% or Rs.44/- per kg (SD) 5% or Rs.44/- per kg	10% or Rs.85/- per kg	kg
	1515.19	--	Other	(IN)Free (PK)Free (SF) 5% or Rs. 45/- per kg (SD) 5% or Rs.45/- per kg	10% or Rs.90/- per kg	kg
		-	Maize (corn) oil and its fractions :			
	1515.21	--	Crude oil	(PK)Free	15% or Rs.75/- per kg	kg

	1515.29	--	Other	(PK)Free	15% or Rs.80/- per kg	kg
15.16			Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
	1516.20	-	Vegetable fats and oils and their fractions	(PK)Free	10% or Rs.90/- per kg	kg
15.17			Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
	1517.10	-	Margarine, excluding liquid margarine :			
	1517.10.20	---	Coconut Butter		15% or Rs. 75/- per kg	kg
	1517.10.30	---	Other , With a fat content 80% or more		15% or Rs.240/- per kg	kg
	1517.10.90	---	Other		15% or Rs.150/- per kg	kg
	1517.90	-	Other		10% or Rs.90/- per kg	kg
17.04			Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10	-	Chewing gum, whether or not sugar-coated :			
	1704.10.10	---	In retail packaging of 1kg or less	(PK)Free	15% or Rs.70/- per kg	kg
	1704.10.90	---	Other	(PK)Free	15% or Rs.70/- per kg	kg
	1704.90	-	Other :			
	1704.90.10	---	In retail packaging of 1kg or less		15% or Rs.70/- per kg	kg
	1704.90.90	---	Other		15% or Rs.70/- per kg	kg
18.06			Chocolate and other food preparations containing cocoa.			

	1806.20	-	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg		15% or Rs.390/- per kg	kg
		-	Other, in blocks, slabs or bars :			
	1806.31	--	Filled		15% or Rs.160/- per kg	kg
	1806.32	--	Not filled		15% or Rs.160/- per kg	kg
	1806.90	-	Other		15% or Rs.160/- per kg	kg
19.02			Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		-	Uncooked pasta, not stuffed or otherwise prepared:			
	1902.11	--	Containing eggs		15% or Rs.120/- per kg	kg
	1902.19	--	Other	(SF) 5% (SD) 5%	15% or Rs.120/- per kg	kg
	1902.20	-	Stuffed pasta, whether or not cooked or otherwise prepared		15% or Rs.120/- per kg	kg
	1902.30	-	Other pasta		15% or Rs.120/- per kg	kg
	1902.40	-	Couscous	(PK)Free	15% or Rs.120/- per kg	kg
19.04			Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
	1904.10	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	(PK)Free	15% or Rs.170/- per kg	kg
	1904.20	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	(PK)Free	15% or Rs.300/- per kg	kg
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			

	2001.10	-	Cucumbers and gherkins :			
	2001.10.10	---	Cucumbers	(PK)Free	15% or Rs. 100/- per kg	kg
	2001.10.20	---	Gherkins	(PK)Free	15% or Rs.100/- per kg	kg
	2001.90	-	Other		15% or Rs. 50/- per kg	kg
20.02			Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10	-	Tomatoes, whole or in pieces	(PK)Free	15% or Rs. 40/- per kg	kg
	2002.90	-	Other	(PK)Free	15% or Rs. 60/- per kg	kg
20.03			Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.10	-	Mushrooms of the genus <i>Agaricus</i>	(PK)Free	15% or Rs. 55/- per kg	kg
	2003.90	-	Other			
	2003.90.10	---	Truffles	PK(Free)	15% or Rs. 90/- per kg	Kg
	2003.90.90	---	Other	(PK)Free (SF) 5% or Rs. 30/- per kg (SD) 5% or Rs. 30/- per kg	15% or Rs. 90/- per kg	kg
20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
	2004.10	-	Potatoes	(PK)Free	15% or Rs. 75/- per kg	kg
	2004.90	-	Other vegetables and mixtures of vegetables		15% or Rs.80/- per kg	kg
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.10	-	Homogenised vegetables	(PK)Free	15% or Rs. 140/- per Kg	kg
	2005.20	-	Potatoes	(PK)Free	15% or Rs. 280/- per kg	kg

	2005.40	-	Peas (<i>Pisum sativum</i>)	(PK)Free	15% or Rs. 110/- per kg	kg
		-	Beans (<i>Vigna spp., Phaseolus spp.</i>):			
	2005.51	--	Beans, shelled	(PK)Free	15% or Rs. 80/- per kg	kg
	2005.59	--	Other	(PK)Free	15% or Rs. 80/- per kg	kg
	2005.60	-	Asparagus	(PK)Free	15% or Rs. 80/- per kg	kg
	2005.70	-	Olives	(PK)Free	15% or Rs.100/- per Kg	kg
	2005.80	-	Sweet corn (<i>Zea mays var. saccharata</i>)	(PK)Free	15% or Rs. 50/- per kg	kg
		-	Other vegetables and mixtures of vegetables :			
	2005.91	--	Bamboo shoots	(SF) 7.5% or Rs. 20/- per kg (SD) 5% or Rs. 14/- per kg	15% or Rs. 40/- per kg	kg
	2005.99	--	Other		15% or Rs. 90/- per kg	kg
20.06	2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).			
	2006.00.10	---	Processed fruits	(SD)23.8% or Rs. 49/- per kg	15% or Rs. 65/- per kg	kg
	2006.00.90	---	Other		15% or Rs.105/- per kg	kg
20.07			Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
	2007.10	-	Homogenised preparations		15% or Rs. 205/- per kg	kg
		-	Other :			
	2007.91	--	Citrus fruit	(SD)23.8% or Rs. 286/- per kg	15% or Rs. 365/- per kg	kg
	2007.99	--	Other	(SD) 23.8% or Rs. 120/- per kg	15% or Rs.155/- per kg	kg

20.08			Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :			
	2008.11	--	Ground-nuts		15% or Rs. 140/- per kg	kg
	2008.19	--	Other, including mixtures :			
	2008.19.10	---	Cashew nuts	(PK)Free	15% or Rs. 115/- per kg	kg
	2008.19.20	---	Liquid coconut milk	(PK)Free	15% or Rs. 190/- per kg	kg
	2008.19.30	---	Coconut milk powder	(PK)Free	15% or Rs. 190/- per kg	kg
	2008.19.40	---	Coconut cream	(PK)Free	15% or Rs. 190/- per kg	kg
	2008.19.90	---	Other	(PK)Free	15% or Rs. 190/- per kg	kg
	2008.20	-	Pineapples	(PK)Free	15% or Rs. 20/- per kg	kg
	2008.30	-	Citrus fruit :			
	2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210kg or more	(PK)Free (SD) 23.8% or Rs. 72/- per kg	15% or Rs. 100/- per kg	kg
	2008.30.90	---	Other	(PK)Free (SD) 23.8% or Rs. 32/- per kg	15% or Rs. 40/- per kg	kg
	2008.40	-	Pears	(SD)23.8% or Rs. 33/- per kg	15% or Rs. 45/- per kg	kg
	2008.50	-	Apricots :			
	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	(PK)Free (SD)23.8% or Rs. 34/- per kg	15% or Rs. 45/- per kg	kg
	2008.50.90	---	Other	(PK)Free (SD) 23.8% or Rs. 39/- per kg	15% or Rs. 50/- per kg	kg
	2008.60	-	Cherries	(PK)Free (SD) 23.8% or Rs. 48/- per kg	15% or Rs.65/- per kg	kg
	2008.70	-	Peaches, including nectarines	(PK)Free (SD) 23.8% or Rs. 55/- per kg	15% or Rs. 70/- per kg	kg
	2008.80	-	Strawberries	(PK)Free (SD) 23.8% or Rs. 166/- per kg	15% or Rs. 210/- per kg	kg

		-	Other, including mixtures other than those of subheading 2008.19 :			
	2008.91	--	Palm hearts	(PK)Free	15% or Rs. 80/- per kg	kg
	2008.93	--	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)		15% or Rs.80/- per kg	kg
	2008.97	--	Mixtures		15% or Rs. 115/- per kg	kg
	2008.99	--	Other :			
	2008.99.10	---	Mangoes pulp in bulk packaging of 3kg or more		15% or Rs. 70/- per kg	kg
	2008.99.90	---	Other		15% or Rs. 80/- per kg	kg
20.09			Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		-	Orange juice :			
	2009.11	--	Frozen :			
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270kg or more	(PK)Free	15% or Rs. 105/- per kg	kg
	2009.11.90	---	Other	(PK)Free	15% or Rs. 105/- per kg	kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20		15% or Rs. 105/- per kg	kg
	2009.19	--	Other	(PK)Free	15% or Rs. 105/- per kg	kg
		-	Grapefruit (including pomelo) juice:			
	2009.21	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs. 36/- per kg (SD)5% or Rs.36/- per kg	15% or Rs. 110/- per kg	kg
	2009.29	--	Other	(PK)Free	15% or Rs. 110/- per kg	kg
		-	Juice of any other single citrus fruit :			
	2009.31	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.32/- per kg (SD)5% or Rs.32/- per kg	15% or Rs. 100/- per kg	kg

	2009.39	--	Other	(PK)Free	15% or Rs. 100/- per kg	kg
		-	Pineapple juice :			
	2009.41	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.21/- per kg (SD)5% or Rs.21/- per kg	15% or Rs. 65/- per kg	kg
	2009.49	--	Other	(PK)Free (SF)5% or Rs.21/- per kg (SD)5% or Rs.21/- per kg	15% or Rs.65/- per kg	kg
	2009.50	-	Tomato juice		15% or Rs. 45/- per kg	kg
		-	Grape juice (including grape must) :			
	2009.61	--	Of a Brix value not exceeding 30	(PK)Free (SF)5% or Rs.15/-per kg (SD)5% or Rs.15 /-per kg	15% or Rs. 45/- per kg	kg
	2009.69	--	Other	(PK)Free	15% or Rs. 110/- per kg	kg
		-	Apple juice :			
	2009.71	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.15/- per kg (SD)5% or Rs.15/- per kg	15% or Rs. 45/- per kg	kg
	2009.79	--	Other	(PK)Free (SF)5% or Rs.29/- per kg (SD)5%or Rs.29/- per kg	15% or Rs.85/- per kg	kg
		-	Juice of any other single fruit or vegetable :			
	2009.81	--	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> , <i>Vaccinium vitis-idaea</i>) juice		15% or Rs. 100/- per kg	kg
	2009.89	--	Other:			
	2009.89.10	---	Passion		15% or Rs.215/- per kg	kg
	2009.89.90	---	Other		15% or Rs. 60/- per kg	kg
	2009.90	-	Mixtures of juices		15% or Rs.100/- per kg	kg

21.01			Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
		-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :			
	2101.11	--	Extracts, essences and concentrates	(PK)Free	15% or Rs. 640/- per kg	kg
	2101.12	--	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	(PK)Free	15% or Rs. 430/- per kg	kg
	2101.20	-	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :			
		---	Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:			
	2101.20.11	----	In immediate packing of a content not exceeding 4g	(PK)Free	15% or Rs.1,100/- per kg	kg
	2101.20.12	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	(PK)Free	15% or Rs.1,100/- per kg	kg
	2101.20.13	----	In immediate packing of a content exceeding 1kg, but not exceeding 3kg	(PK)Free	15% or Rs. 1,100/- per kg	kg
	2101.20.19	----	Other	(PK)Free	15% or Rs.1,100/- per kg	kg
		---	Instant tea, Other:			
	2101.20.91	----	In immediate packing of a content not exceeding 4g	(PK)Free	15% or Rs.150/- per kg	kg
	2101.20.92	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	(PK)Free	15% or Rs.160/- per kg	kg
	2101.20.93	----	In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg	(PK)Free	15% or Rs.190/- per kg	kg
	2101.20.99	----	Other	(PK)Free	15% or Rs.190/- per kg	kg
	2101.30	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	(PK)Free	15% or Rs.220/- per kg	kg
21.06			Food preparations not elsewhere specified or included.			
		---	Preparations of a kind used as raw materials in food or beverage industry :			

	2106.90.60	---	Papadam and similar products		15% or Rs.250/- per kg	kg
22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
	2201.10	-	Mineral waters and aerated waters :			
	2201.10.10	---	Mineral waters		15% or Rs.140/- per l	l
22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	2202.99.51	----	Sugar content of which is more than 6g per 100ml		15% or Rs.40/- per l	l
	2202.99.59	----	Other		15% or Rs.40/- per l	l
		---	Other :			
	2202.99.91	----	Sugar contents of which is more than 6 g per 100ml		15% or Rs.50/- per l	l
	2202.99.99	----	Other		15% or Rs.40/- per l	l
24.01			Unmanufactured tobacco; tobacco refuse.			
	2401.10	-	Tobacco, not stemmed/stripped		85% or Rs.400/- per kg	kg
	2401.20	-	Tobacco, partly or wholly stemmed/stripped		85% or Rs.400/- per kg	kg
	2401.30	-	Tobacco refuse		85% or Rs.400/- per kg	kg
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.20	-	Cigarettes containing tobacco :			
	2402.20.10	---	Beedies		75% or Rs.8,500/- per kg gross weight	kg
	2402.90	-	Other			

	2402.90.10	---	Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon		250% or Rs.3,500/- per kg gross weight	kg
	2402.90.90	---	Other		250% or Rs.3,500/- per kg gross weight	kg
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter		250% or Rs.4,000/- per kg gross weight	kg
	2403.19	--	Other :			
	2403.19.10	---	Pipe tobacco		250% or Rs.4,000/- per kg gross weight	kg
	2403.19.20	---	Beedi tobacco		85% or Rs.400/- per kg	kg
	2403.19.90	---	Other		250% or Rs.4,000/- per kg gross weight	kg
		-	Other :			
	2403.91	--	"Homogenized" or "reconstituted" tobacco :			
	2403.91.10	---	Pipe tobacco		250% or Rs.4,000/- per kg gross weight	kg
	2403.91.90	---	Other		250% or Rs.4,000/- per kg gross weight	kg
	2403.99	--	Other :			

	2403.99.10	---	Pipe tobacco		250% or Rs.4,000/- per kg gross weight	kg
	2403.99.90	---	Other		250% or Rs.4,000/- per kg gross weight	kg
25.01	2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.		15% or Rs.30 per kg	kg
27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
		-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :			
	2710.19	--	Other :			
	2710.19.70	---	Lubricating oils (Base-oils) for the preparation of lubricants		15% or Rs.110/- per kg	kg
	2710.19.80	---	Lubricants		15% or Rs. 150/- per kg	kg
33.02			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
	3302.10	-	Of a kind used in the food or drink industries :			
	3302.10.90	---	Other	(IN)Free (PK)Free (SF) 5% or Rs.243/- per l (SD)5% or Rs.243/- per l (SG) Free	15% or Rs.730/- per l	kg

33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			
	3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	(AP)13.5% or Rs.96/- per kg (IN)Free (PK)Free (SF)5% or Rs.36/- per kg (SD)5% or Rs.36/- per kg	15% or Rs.100/- per kg	kg
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 or detergent.			
		-	Soap and 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 or detergent :			
	3401.11	--	For toilet use (including medicated products) :			
	3401.11.30	---	In retail packaging of 500 g or less		15% or Rs.70/- per kg	kg
	3401.11.90	---	Other		15% or Rs.70/- per kg	kg
	3401.19	--	Other :			
	3401.19.30	---	In retail packaging of 500 g or less		15% or Rs.70/- per kg	kg
	3401.19.90	---	Other		15% or Rs.70/- per kg	kg

34.03			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
	3403.19	--	Other:			
	3403.19.10	---	Lubricants used for motor vehicles	(IN)Free (PK)Free (SF)Free (SD)Free	15% or Rs.200/- per kg	kg
	3403.99	--	Other:			
	3403.99.10	---	Lubricants used for motor vehicles	(IN)Free (PK)Free (SF)Free (SD)Free	15% or Rs.200/- per kg	kg
39.21			Other plates, sheets, film, foil and strip, of plastics.			
	3921.12	--	Of polymers of vinyl chloride			
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	(AP)14.4% or Rs.96/- per kg (IN)Free (PK)Free (SF)5% or Rs.34/- per kg (SD)4.5% or Rs.30/- per kg	15% or Rs.100/- per kg	kg
	3921.12.90	---	Other	(AP)13.5% or Rs.41/- per kg (IN)Free (PK)Free (SF)5% or Rs.16/- per kg (SD)5% or Rs.16/- per kg	15% or Rs.45/- per kg	kg
39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
	3924.10	-	Tableware and kitchenware			
	3924.10.10	---	Of bio- degradable and compostable plastic approved by the Central Environment Authority and the SLSI	(AD) 9.25% or Rs.28/- per kg (IN)Free (PK)Free (SF) 5% or Rs.18/- per kg (SD) 5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg

	3924.10.90	---	Of other plastic	(AD)9.25% or Rs.28/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD) 5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
	3924.90	-	Other :			
	3924.90.90	---	Other	(AP)13.5% or Rs.47/- per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
	3926.40	-	Statuettes and other ornamental articles	(AP)13.5% or Rs.54/-per kg (IN)Free (PK)Free (SF)5% or Rs.20/- per kg (SD)5% or Rs.20/- per kg	15% or Rs.60/- per kg	kg
	3926.90	-	Other :			
		---	Other:			
	3926.90.91	----	Paddy Planting Trays	(AP)14.4% or Rs.36/- per kg (IN)Free (PK)Free (SF)5% or Rs.14/- per kg (SD)5% or Rs.14/- per kg	15% or Rs.40/- per kg	kg
	3926.90.99	----	Other	(AP)14.4% or Rs.43/- per kg (IN)Free (PK)Free (SF)5% or Rs.16/-per kg (SD) 4.8% or Rs.14/- per kg	15% or Rs.45/- per kg	kg
40.11			New pneumatic tyres, of rubber.			
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)			
	4011.10.90	---	Other		15% or Rs.200/- 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.160/- per kg	u
	4011.20.19	----	Other		15% or Rs.100/- per kg	u
	4011.20.90	---	Other		15% or Rs.150/- per kg	u
	4011.40	-	Of a kind used on motorcycles		15% or Rs.180/- per kg	u
	4011.90	-	Other:			
	4011.90.10	---	Of a kind used on auto trishaws		15% or Rs.100/- per kg	u
	4011.90.90	---	Other		15% or Rs.250/- per kg	u
40.13			Inner tubes, of rubber.			
	4013.20	-	Of a kind used on bicycles		15% or Rs.100/- per kg	u
	4013.90	-	Other:			
	4013.90.10	---	Of a kind used on three wheelers & motorcycles		15% or Rs.100/- per kg	u
	4013.90.90	---	Other		15% or Rs.100/- per kg	u
49.11			Other printed matter, including printed pictures and photographs.			
	4911.99	--	Other :			
	4911.99.30	---	Lottery tickets, Telephone cards	(PK)Free (SF)5% or Rs.131/- per kg (SD)5% or Rs.131/- per kg	15 % or Rs.390/- per kg	kg
54.07			Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
	5407.20	-	Woven fabrics obtained from strip or the like	(IN)Free (PK)Free (SF)5% or Rs.90/- per kg (SD)4.5% or Rs.82/- per kg	10% or Rs.180/- per kg	kg

56.07			Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		-	Of polyethylene or polypropylene :			
	5607.41	--	Binder or baler twine		15% or Rs.90/- per kg	kg
	5607.49	--	Other :			
	5607.49.10	---	Imported for the manufacture of fishing nets	(PK)Free	10% or Rs.45/- per kg	kg
	5607.49.90	---	Other	(PK)Free	15% or Rs.45/- per kg	kg
	5607.50	-	Of other synthetic fabres :			
	5607.50.10	---	Imported for the manufacture of fishing nets		10% or Rs. 45/- per kg	kg
	5607.50.90	---	Other		15% or Rs. 225/- per kg	kg
	5607.90	-	Other :			
	5607.90.30	---	Coir rope	(PK)Free	15% or Rs.35/- per kg	kg
	5607.90.40	---	Of jute or of other textile bast fibres of heading 53.03		15% or Rs.60/- per kg	kg
	5607.90.90	---	Other	(PK)Free	15% or Rs.95/- per kg	kg
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		-	Of man-made textile materials :			
	5608.11	--	Made up fishing nets:			
	5608.11.10	---	Of monofilament		10% or Rs.550/- per kg	kg
	5608.11.90	---	Other		10% or Rs.550/- per kg	kg
	5608.19	--	Other		15% or Rs.90/- per kg	kg
	5608.90	-	Other		15% or Rs.110/- per kg	kg

56.09	5609.00		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		10% or Rs.45/- per kg	kg
57.01			Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10	-	Of wool or fine animal hair	(AP)9% or Rs.1,617/- per m ² (IN)Free (PK)Free (SF)5% or Rs.899/-per m ² (SD)4.5% or Rs.809/-per m ²	10% or Rs.1,800 /- per m ²	m ²
	5701.90	-	Of other textile materials :			
	5701.90.10	---	Coir carpets and rugs	(AP)7.5% or Rs.248/-per m ² (IN)Free (PK)Free (SF)5% or Rs.166/-per m ² (SD)4.5% or Rs.150/-per m ²	10% or Rs.330/- per m ²	m ² & u
	5701.90.20	---	Jute carpets	(AP)7.5% or Rs.248/-per m ² (IN)Free (PK)Free (SF)5% or Rs.166/-per m ² (SD)4.5% or Rs.150/-per m ²	10% or Rs.330/- per m ²	m ²
	5701.90.90	---	Other	(AP)7.5% or Rs.68/-per m ² (IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
57.02			Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
	5702.10	-	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	(IN)Free (PK)Free (SF)5% or Rs.200/- per m ² (SD) 4.5% or Rs.182/- per m ²	10% or Rs.400/-per m ²	m ²

	5702.20	-	Floor coverings of coconut fibres (coir) :			
	5702.20.10	---	Mats and rugs	(IN)Free (PK)Free (SF)5% or Rs.68/-per m ² (SD)4.5% or Rs.61/-per m ²	10% or Rs.135/-per m ²	m ² & u
	5702.20.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.68/-per m ² (SD)4.5% or Rs.61/-per m ²	10% or Rs.135/- per m ²	m ²
		-	Other, of pile construction, not made up :			
	5702.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% or Rs.1,000/- per m ² (SD)4.5% or Rs.909/- per m ²	10% or Rs.2,000/- per m ²	m ²
	5702.39	--	Of other textile materials :			
	5702.39.90	---	Other	(AP)7.5% or Rs.45/- per m ² (IN)Free (PK)Free (SF) 5% or Rs.32/-per m ² (SD)4.5% or Rs.32/-per m ²	10% or Rs.60/- per m ²	m ²
		-	Other, of pile construction, made up :			
	5702.41	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% or Rs.2,376/- per m ² (SD)4.5% or Rs.2,209/- per m ²	10% or Rs.4,750/- per m ²	m ²
	5702.42	--	Of man-made textile materials	(AP)9% or Rs.1,486/- per m ² (IN)Free (PK)Free (SF)5% or Rs.826/-per m ² (SD)4.5% or Rs.750/- per m ²	10% or Rs.1,650/- per m ²	m ²
	5702.49	--	Of other textile materials	(AP)7.5% or Rs.68/-per m ² (IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
	5702.50	-	Other, not of pile construction, not made up:			
	5702.50.90	---	Of other textile materials	(AP)7.5% or Rs.127/-per m ² (IN)Free	10% or Rs.170/- per m ²	m ²

				(PK)Free (SF)5% or Rs.86/-per m ² (SD)4.5% or Rs.82/-per m ²		
		-	Other, not of pile construction, made up:			
	5702.99	--	Of other textile materials	(AP)7.5% or Rs.248/-per m ² (IN)Free (PK)Free (SF)5% or Rs.166/-per m ² (SD)4.5% or Rs.150/-per m ²	10% or Rs.330/- per m ²	m ²
57.03			Carpets and other textile floor coverings, tufted, whether or not made up.			
	5703.10	-	Of wool or fine animal hair	(AP)9% or Rs.1,486/- per m ² (IN)Free (PK)Free (SF)5% or Rs.826/- per m ² (SD)4.5% or Rs.750/-per m ²	10% or Rs.1,650/- per m ²	m ²
	5703.20	-	Of nylon or other polyamides	(IN)Free (PK)Free (SF)5% or Rs.95/-per m ² (SD)4.5% or Rs.91/- per m ²	10% or Rs.190/- per m ²	m ²
	5703.30	-	Of other man-made textile materials	(AP)9% or Rs.164/-per m ² (IN)Free (PK)Free (SF)5% or Rs.90/-per m ² (SD)4.5% or Rs.82/-per m ²	10% or Rs.180/- per m ²	m ²
	5703.90	-	Of other textile materials :			
	5703.90.10	---	Jute carpets	(AD)9% or Rs.527/-per m ² (IN)Free (PK)Free (SF)5% or Rs.290/-per m ² (SD)4.5% or Rs.264/-per m ²	10% or Rs.580/- per m ²	m ²
	5703.90.90	---	Other	(AD)9% or Rs.54/-per m ² (IN)Free (PK)Free (SF)5% or Rs.32/-per m ² (SD)4.5% or Rs.32/-per m ²	10% or Rs.60/-per m ²	m ²

57.04			Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
	5704.20	-	Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1m ²	(IN)Free (PK)Free (SF)5% or Rs.45/- per m ² (SD)4.5% or Rs.41/- per m ²	10% or Rs.90/- per m ²	m ²
	5704.90	-	Other :			
	5704.90.10	---	Jute carpets	(IN)Free (PK)Free (SF)5% or Rs.45/-per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
	5704.90.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.45/- per m ² (SD)4.5% or Rs.41/-per m ²	10% or Rs.90/- per m ²	m ²
57.05	5705.00		Other carpets and other textile floor coverings, whether or not made up.	(AP)9% or Rs.23/-per m ² (IN)Free (PK)Free (SF)5% or Rs.14/- per m ² (SD)4.5% or Rs.11/- per m ²	10% or Rs.25/-per m ²	m ²
58.03	5803.00		Gauze, other than narrow fabrics of heading 58.06.		10% or Rs.330/- per Kg	kg
58.04			Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.			
	5804.10	-	Tulles and other net fabrics :			
		---	Knotted netting:			
	5804.10.11	----	Of monofilament	(IN)Free (PK)Free (SF) 5% or Rs.220/- per kg (SD)5% or Rs. 220/- per kg	10% or Rs.440/-per kg	kg
	5804.10.90	---	Other	(IN)Free (PK)Free (SF)5% or Rs.101/-	10% or Rs.200/- per kg	kg

				per kg. (SD)4.5% or Rs. 91/- per kg		
59.08	5908.00		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.	(IN)Free (PK)Free (SF)5% or Rs. 73/- per kg (SD)4.5% or Rs.70/- per kg	10% or Rs.145/-per kg	kg
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
	6406.20	-	Outer soles and heels, of rubber or plastics :			
	6406.20.90	---	Other	(PK)Free (SF)5% or Rs.23/- per pair (SD)5% or Rs.23/- per pair	10% or Rs.45/- per pair	kg
	6406.90	-	Other :			
		---	Of Other Materials:			
	6406.90.91	----	Uppers attached to inner soles	(PK)Free (SF)5% or Rs.23/- per pair (SD)5% or Rs.23/- per pair	10% or Rs. 45/-per pair	kg
69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.			
		-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.21	--	Of a water absorption coefficient by weight not exceeding 0.5%:			
	6907.21.10	---	Wall tiles		15% or Rs.110/- per m ²	m ²
	6907.21.90	---	Other		15% or Rs.110/- per m ²	m ²
	6907.22	--	Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:			
	6907.22.10	---	Wall tiles		15% or Rs.110/- per m ²	m ²
	6907.22.90	---	Other		15% or Rs.110/- per m ²	m ²
	6907.23	--	Of a water absorption coefficient by weight exceeding 10%:			

	6907.23.10	---	Wall tiles		15% or Rs.110/- per m ²	m ²
	6907.23.90	---	Other		15% or Rs.110/- per m ²	m ²
	6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40:		15% or Rs.110/- per m ²	m ²
	6907.40	-	Finishing ceramics		15% or Rs.110/- per m ²	m ²
69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.10	-	Of porcelain or china :			
	6910.10.10	---	Squatting pans	(AP)13% or Rs.21/- per kg	15% or Rs. 25/- per kg	u
	6910.90	-	Other :			
	6910.90.10	---	Squatting pans	(AP)13% or Rs.21/- per kg	15% or Rs.25/- per kg	u
69.11			Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10	-	Tableware and kitchenware		15% or Rs.30/- per kg	kg
	6911.90	-	Other		15% or Rs.30/- per kg	kg
69.12	6912.00		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :			
	6912.00.10	---	Tableware		15% or Rs.20/- per kg	kg
	6912.00.90	---	Other		15% or Rs.20/- per kg	kg
69.14			Other ceramic articles.			
	6914.10	-	Of porcelain or china :			
	6914.10.10	---	Handicraft		15% or Rs.35/- per kg	kg

	6914.10.90	---	Other		15% or Rs.35/- per kg	kg
	6914.90	-	Other :			
	6914.90.10	---	Handicraft		15% or Rs.30/- per kg	kg
	6914.90.90	---	Other		15% or Rs.30/- per kg	kg
72.12			Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.30	-	Otherwise plated or coated with zinc		15% or Rs.35/- per kg	kg
73.17	7317.00	-	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.		15% or Rs.65/- per kg	kg
73.18			Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel .			
		-	Threaded articles :			
	7318.11	--	Coach screws	(SF) 5% or Rs.12/- per kg (SD) 5% or Rs.12/- per kg	15% or Rs.35/- per kg	kg
	7318.12	--	Other wood screws	(SD) 5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg
	7318.13	--	Screw hooks and screw rings	(SD)4.5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg
	7318.14	--	Self-tapping screws	(SD) 4.5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg
	7318.15	--	Other screws and bolts, whether or not with their nuts or washers		15% or Rs.35/- per kg	kg
	7318.16	--	Nuts	(SD) 4.5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg
	7318.19	--	Other		15% or Rs.35/- per kg	kg
		-	Non-threaded articles :			

	7318.21	--	Spring washers and other lock washers	(SD) 4.5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg
	7318.22	--	Other washers		15% or Rs.35/- per kg	kg
	7318.23	--	Rivets	(SD) 4.5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg
	7318.24	--	Cotters and cotter-pins	(SF) 6% or Rs. 14/- per kg (SD) 4.5% or Rs. 10/- per kg	15% or Rs.35/- per kg	kg
	7318.29	--	Other		15% or Rs.35/- per kg	kg
73.19			Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, or iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.40	-	Safety pins and other pins	(IN)Free (PK)Free (SF)5% or Rs.12/- per kg (SD)5% or Rs.12/- per kg	15% or Rs.35/- per kg	kg
	7319.90	-	Other :			
	7319.90.90	---	Other	(SF)5% or Rs.12/- per kg (SD)5% or Rs 12/- per kg	15% or Rs.35/- per kg	kg
73.20			Springs and leaves for springs, of iron or steel.			
	7320.10	-	Leaf-springs and leaves therefor		15% or Rs.100/- per kg	kg
	7320.20	-	Helical springs	(IN)Free (PK)Free (SF)5% or Rs.12/- per kg (SD)5% or Rs. 12/-per kg	15% or Rs.35/- per kg	kg
	7320.90	-	Other	(IN)Free (PK)Free (SF)5% or Rs.12/- per kg (SD)5% or Rs. 12/- per kg	15% or Rs.35/- per kg	kg

73.23			Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.10	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	(IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
		-	Other :			
	7323.91	--	Of cast iron, not enamelled	(IN)Free (PK)Free (SF)5% or Rs. 12 /- per kg (SD)5% or Rs.12/- per kg	15% or Rs.35/- per kg	kg
	7323.92	--	Of cast iron, enamelled	(IN)Free (PK)Free (SF)5% or Rs.18/-per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
	7323.93	--	Of stainless steel	(IN)Free (PK)Free (SF)5% or Rs.59/- per kg (SD)5% or Rs.59/- per kg	15% or Rs.175/- per kg	kg
	7323.94	--	Of iron (other than cast iron) or steel, enamelled	(AP)14.25% or Rs.53/-per kg (IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
	7323.99	--	Other	(IN)Free (PK)Free (SF)5% or Rs.18/- per kg (SD)5% or Rs.18/- per kg	15% or Rs.55/- per kg	kg
74.15			Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper .			
	7415.10	-	Nails and tacks, drawing pins, staples and similar articles		15% or Rs.330/- per kg	kg
		-	Other articles, not threaded :			

	7415.21	--	Washers (including spring washers)		15% or Rs.310/-per kg	kg
	7415.29	--	Other		15% or Rs.310/- per kg	kg
		-	Other threaded articles :			
	7415.33	--	Screws; bolts and nuts :			
	7415.33.10	---	Screws for wood		15% or Rs.330/- per kg	kg
	7415.33.90	---	Other		15% or Rs.310/- per kg	kg
	7415.39	--	Other		15% or Rs.310/- per kg	kg
76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures			
	7610.10	-	Doors, windows and their frames and thresholds for doors		15% or Rs. 300/- per kg	kg
83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.20	-	Locks of a kind used for motor vehicles	(IN)Free (PK)Free (SF)5% or Rs.148/- per kg (SD)4.5% or Rs.140/- per kg	15% or Rs.440/- per kg	kg
	8301.70	-	Keys presented separately	(IN)Free (PK)Free (SF)5% or Rs.110/- per kg (SD)4.5% or Rs.100/- per kg	15% or Rs.330/- per kg	kg
83.02			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures;			

			castors with mountings of base metal; automatic door closers of base metal.			
	8302.10	-	Hinges :			
	8302.10.20	---	Of steel		15% or Rs.70/- per kg	
83.04	8304.00		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.		15% or Rs.125/- per kg	kg
84.15			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
		---	"Split system" :			
	8415.10.21	----	Of a capacity not exceeding 9,000 BTU	(IN)Free	15% or Rs.7,400/- per u	u
	8415.10.22	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	(IN)Free	15% or Rs. 8,700/- per u	u
	8415.10.23	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	(IN)Free	15% or Rs.10,500/- per u	u
	8415.10.24	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	(IN)Free	15% or Rs.14,800/- per u	u
	8415.10.25	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	(IN)Free	15% or Rs.19,800/- per u	u
		---	Self-contained :			
	8415.10.31	----	Of a capacity not exceeding 9,000 BTU	(AP)14.25% or Rs.4,561/- per u	15% or Rs.4,800/- per u	u
	8415.10.32	----	Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	(AP)14.25% or Rs. 5,797/- per u	15% or Rs. 6,100/- per u	u
	8415.10.33	----	Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	(AP)14.25% or Rs. 7,979/- per u	15% or Rs.8,400/- per u	u
	8415.10.34	----	Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU		15% or Rs.17,900/- per u	u
	8415.10.35	----	Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU		15% or Rs.23,400/- per u	u
	8415.90	-	Parts :			

		---	Outdoor units of split type air conditioning machines :			
	8415.90.11	----	Used / reconditioned	(IN)Free (PK)Free (SF)5% or Rs.7,467/- per u (SD)5% or Rs. 7,467/- per u	15% or Rs.22,400/- per u	kg
	8415.90.19	----	Other	(IN)Free (PK)Free (SF)5% or Rs.7,467/- per u (SD)5% or Rs. 7,467/- per u	15% or Rs.22,400/- per u	kg
		---	Indoor units of split type air conditioning machines :			
	8415.90.21	----	Used / reconditioned	(IN)Free (PK)Free (SF)5% or Rs.7,467/- per u (SD)5% or Rs.7,467/- per u	15% or Rs.22,400/- per u	kg
	8415.90.29	----	Other	(IN)Free (PK)Free (SF)5% or Rs.7,467/- per u (SD)5% or Rs.7,467/- per u	15% or Rs.22,400/- per u	kg
84.21			Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		-	Filtering or purifying machinery and apparatus for liquids :			
	8421.21	--	For filtering or purifying water :			
	8421.21.10	---	Household, candle type	(PK)Free	15% or Rs.1,000/- per u	u
84.50			Household or laundry-type washing machines, including machines which both wash and dry .			
		---	Other, top loading :			
	8450.11.31	----	Of a dry linen capacity less than 4 kg		15% or Rs.3,300/- per u	u
	8450.11.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs.4,000/- per u	u
	8450.11.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs.4,700/- per u	u
	8450.11.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs.5,300/- per u	u

		---	Other, front loading :			
	8450.11.41	----	Of a dry linen capacity less than 4 kg		15% or Rs.4,000/- per u	u
	8450.11.42	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs.5,000/- per u	u
	8450.11.43	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs.5,800/- per u	u
	8450.11.44	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs.6,600/- per u	u
		---	Other :			
	8450.12.31	----	Of a dry linen capacity less than 4 kg		15% or Rs.1,600/- per u	u
	8450.12.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs.2,300/- per u	u
	8450.12.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs.3,100/- per u	u
	8450.12.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs.4,000/- per u	u
	8450.19	--	Other :			
		---	Other :			
	8450.19.31	----	Of a dry linen capacity less than 4 kg		15% or Rs.1,600/- per u	u
	8450.19.32	----	Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg		15% or Rs.2,300/- per u	u
	8450.19.33	----	Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg		15% or Rs.3,100/- per u	u
	8450.19.34	----	Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg		15% or Rs.4,000/- per u	u
85.01			Electric motors and generators (excluding generating sets).			
	8501.40	-	Other AC motors, single-phase :			
	8501.40.20	---	Motors for fans of heading 8414.51	(AP)13.5% or Rs. 170/- per u (IN)Free (PK)Free (SF)5% or Rs. 110/- per u	15% or Rs.330/- per u	u

				(SD)5% or Rs. 110/- per 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		15% or Rs.200/- per kg	u
	8507.10.90	---	Other		15% or Rs.200/- per kg	u
85.28			Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
		---	Other, with cathode ray tube :			
	8528.72.31	----	Having a screen of less than 14 inches	(AP)14.25% or Rs. 1,046/- per u (PK)Free	15% or Rs.1,100/- per u	u
	8528.72.32	----	Having a screen of 14 inches and not exceeding 15 inches	(AP)14.25% or Rs. 1,807/- per u (PK)Free	15% or Rs.1,900/- per u	u
	8528.72.33	----	Having a screen of exceeding 15 inches and not exceeding 21 inches	(AP)14.25% or Rs. 2,756/- per u (PK)Free	15% or Rs.2,900/- per u	u
	8528.72.34	----	Having a screen of exceeding 21 inches and not exceeding 25 inches	(AP)14.25% or Rs. 5,512/- per u (PK)Free	15% or Rs.5,800/- per u	u
	8528.72.35	----	Having a screen of exceeding 25 inches and not exceeding 29 inches	(AP)14.25% or Rs. 6,272/- per u (PK)Free	15% or Rs.6,600/- per u	u
	8528.72.36	----	Having a screen of exceeding 29 inches and not exceeding 34 inches	(AP)14.25% or Rs. 10,450/- per u (PK)Free	15% or Rs.11,000/- per u	u

85.29			Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
	8529.10	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :			
	8529.10.20	---	Other outdoor TV antennas / aerials	(IN)Free (PK)Free (SF)5% or Rs. 118/- per u (SD)5% or Rs.118/- per u	15% or Rs.350/- per u	kg
85.35			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.10	-	Fuses	(PK)Free	5% or Rs.800/- per kg	kg
		-	Automatic circuit breakers :			
	8535.21	--	For a voltage of less than 72.5 kV	(IN)Free (PK)Free (SF)5% or Rs.450/- per kg (SD)4.5% or Rs.409/- per kg	5% or Rs.450/- per kg	kg
	8535.29	--	Other	(IN)Free (PK)Free (SF)5% or Rs.450/- per kg (SD)4.5% or Rs.409/- per kg	5% or Rs.450/- per kg	kg
	8535.30	-	Isolating switches and make-and-break switches	(IN)Free (PK)Free (SF)5% or Rs.500/- per kg (SD)4.5% or Rs.455/- per kg	5% or Rs.500/- per kg	kg
	8535.40	-	Lightning arresters, voltage limiters and surge suppressors	(IN)Free (PK)Free (SF)5% or Rs.800/- per kg (SD)4.5% or Rs.727/- per kg	5% or Rs.800/- per kg	kg
	8535.90	-	Other	(IN)Free (PK)Free (SF)5% or Rs.350/- per kg (SD)4.5% or Rs.318/- per kg	5% or Rs.350/- per kg	kg

85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.20	-	Automatic circuit breakers	(AP) 4% or Rs.480/-per kg (IN)Free (PK)Free (SF)5% or Rs.600/-per kg (SD)4.5 % or Rs.539/-per kg	5% or Rs.600/-per kg	kg
	8536.50	-	Other switches :			
	8536.50.30	---	Main switches of 24 Amp and over	(AP)4% or Rs.280/- per kg (IN)Free (PK)Free (SF)5% or Rs.350/- per kg (SD)4.5% or Rs.318/- per kg	5% or Rs.350/- per kg	kg
	8536.50.90	---	Other	(AP)4% or Rs.561/- per kg (IN)Free (PK)Free (SF)5% or Rs.700/- per kg (SD)5% or Rs.700/- per kg	5% or Rs.700/- per kg	kg
87.06	8706.00		Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.			
	8706.00.50	---	Used chassis fitted with engines		15% or Rs.400,000 per unit	u
87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
	8708.29	--	Other :			
	8708.29.10	---	"Cut-portions" of bodies and cabs	(SF)5% or Rs.40,000 per cut portion (SD)5% or Rs.80,000 per cut portion	15% or Rs.120,000 /- per cut portion	kg
	8708.91	--	Radiators and parts thereof :			
	8708.91.10	---	Radiators	(SF)5% or Rs.770/- per unit (SD)5% or Rs.770/- per unit	15% or Rs.2,200/- per unit	kg

	8708.91.20	---	Radiator cores	(SF)5% (SD)5%	15% or Rs.1,750/- per unit	kg
	8708.99.40	---	"Cut-portions" of motor vehicles	(AP)13.5% or Rs 198,000/- per cut portion (SF)25.2% or Rs.185,000 /- per cut portion	15% or Rs. 220,000/- per cut portion	kg
87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised :			
	8712.00.20	---	Used bicycle		15% or Rs. 5,000/- per unit	u
	8712.00.90	---	Other		15% or Rs. 5,000/- per unit	u
87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.			
	8714.92	--	Wheel rims and spokes :			
	8714.92.10	---	Wheel rims	(AP)14.25% or Rs.190/- per kg (IN)Free (PK)Free (SF)5% or Rs.67/- per kg (SD)4.5% or Rs.61/- per kg	15% or Rs.200/- per kg	kg
90.01			Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, un-mounted, other than such elements of glass not optically worked.			
	9001.50	-	Spectacle lenses of other materials :			
	9001.50.90	---	Worked		15% or Rs.75/- per pair	u
90.03			Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	9003.19	--	Of other materials :			
	9003.19.10	---	Frames for spectacles, mainly of metal		15% or Rs.100/- per pair	u

91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
	9112.20	-	Cases	(IN)Free (PK)Free (SF)5% or Rs 74/- per kg (SD)5% or Rs 74/- per kg (AP) 11.25 % or 110/- per Kg	15% or Rs. 220/- per kg	u
	9112.90	-	Parts	(IN)Free (PK)Free (SF)5% or Rs 74/- per kg (SD)5% or Rs 74/- per kg (AP)11.25% or 110/- per Kg	15% or Rs. 220/- per kg	kg
92.09			Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.30	-	Musical instrument strings	(IN)Free (PK)Free (SF)5% or Rs 370/- per kg (SD)4.5% or Rs 336/- per kg	5% or Rs. 370/- per kg	kg
96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
	9603.90.90	---	Other		15% or Rs.100/- per kg	u