

<b>NPC</b>	<b>Description</b>	<b>Special Remarks</b>
<b>(List of Exemption and Concessions)</b>		
000	Import under normal procedure	
001	Passenger Baggage under Section 107 (A) of the Customs Ordinance	All levies Free
002	Films of Educational, scientific or cultural character produced by the UNO or any of its specialized agencies*	Duty waived
003	Temporary import of professionally and scientific equipments and pedagogic magazines *	Duty waived
004	Articles awarded abroad to any person for distinction in art, literature, science or sports or for public service or otherwise as a record of meritorious achievement or conduct, imported by or on behalf of that person, subject to approve ST.	Duty waived
005	Raw materials and packing materials for the manufacture of pharmaceutical, imported by the pharmaceutical manufactures, subject to approve by ST	Duty waived
006	Ayuverda, Siddha and Unani raw and prepared drugs and Medical plants specified by Notification published in Gazette by the DGC in consultation with the Secretary, Ministry of Health, and Ayurvedic, Unani and Siddha (other than cosmetics preparations) imported subject to approve by ST	Duty waived
007	Homeopathic drugs recommended by the Homeopathic Council of Sri Lanka*	Duty waived
008	Goods, required for construction or refurbishing of tourist hotels subject to approve of the ST	Duty waived
009	Artificial limbs, crutches, hearing aids, accessories for hearing aids (including batteries of a voltage not exceeding 1. – being meant for use in hearing aids as specified on their packaging) and other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability,*	Duty waived
010	Articles specially designed for the use of deaf and the blind*	Duty waived
011	Articles of foreign production upon which import duty had previously been paid, re imported subject to regulations made by the DGC*	Duty waived
012	Goods being gifts from persons or organization overseas for the relief of distress caused by natural or other disasters*	Duty waived
013	Goods for display or used at exhibitions, fairs, meeting or similar events*	Duty waived

014	Capital and Investments goods, and transport equipments for use exclusively at the place of production, imported for the exclusive use of an industry which exports and /or supplies direct exporters, 50% or more of its out puts under such terms and conditions*	Duty waived
015	Inputs (raw materials, components and parts) imported under inward processing scheme or export, under such terms and conditions*	Duty waived
016	Ornamental fish for re exports under such terms and conditions approved by the DGC	Duty waived
017	Fish caught by the fishing vessel is operating from a Sri Lanka port and which has been duly registered at a port registry in Sri Lanka or issued with a landing permit by the Ministry of Fisheries.	Duty waived
018	Ground equipments and technical supplies for use within the limits of an Airport in SL in connection with the establishment and maintenance of an international Air Services*	Duty waived
019	Apparatus, drugs and chemicals imported for educational purpose or for research work*	Duty waived
020	Containers and accessories thereof, including container seals used for the safe carriage and security of the goods	Duty waived
021	Products and preparations certified by the Minister of Health and Indigenous medicine as having been registered as a drug under Cosmetics Devices and Drugs Act*	Duty waived
022	Import of personnel items and samples in relation to business worth not more than Rs.10,000/- subject to approve by DGC	Duty waived
023	Import of samples in relation to business worth not more than Rs. 25,000 subject to approve by DGC	Duty waived
024	Any ships other than yacht or pleasure craft imported to Sri Lanka and registered with the Sri Lankan Register of ships and fly a Sri Lankan flag and used for the carriage of goods or passengers or which provide services of commercial terms, *	Duty waived
025	Long grain Pakistan rice (Basmati) and Potatoes up to the limits of quota determined under Pakistan – Sri Lanka Free trade agreement, on the recommendation of Ministry of Trade, Commerce , Consumer Affairs and Marketing Development*	Duty waived
026	Any machinery, equipment, materials and utility vehicles required for the purpose of providing electricity by CEB and its subsidiaries, and such item for the use of any project for the generation of power including solar and wind power, under any agreement entered into between Government of SL and its developments partners, as recommendation by the Sec, Ministry power and Energy*	Duty waived
027	Finished leather to be used for the sole manufacturing industry on the recommendation of the Secretary, Ministry of Industrial Development*	Duty waived
028	Cinematographic goods and any film which is produced in Sri Lanka and sent aboard for further processing /printing/copping with the recommendation of National Film Cooperation*	Duty waived

029	Raw materials, components, parts and accessories for the manufacture of fishing boats by the manufactures*	Duty waived
030	Machinery, including ambulance, medical, surgical and dental equipments, instruments, apparatus, accessories and parts thereof, required for the provisions of the health services*	Duty waived
031	Multi – layered packing materials and packs consisting of laminates of paper, polyethylene film and aluminum foil, used for packing of liquid milk, vegetable juice and fruit juice*	Duty waived
032	Ingredients other than maize, lentils and rice, for the manufacture of animal and poultry food*	Duty waived
033	Weapons, armaments, ancillary equipments, ammunition, explosives, communication equipments, vehicles, air craft's, vessels, equipments and spare parts thereof capable of being used b the armed forces and imported by the Services Commanders and the Inspector General of Police for the purpose of National Security as recommended by the Secretary, Ministry of Defense*	Duty waived
034	Weather stations, Green houses, poly tunnels, sprinkles, drip irrigation system and materials for the construction of green houses, poly tunnels, drip irrigation system and netting for Agriculture and related activities*	Duty waived
035	Raw materials, intermediate goods, parts and accessories to be used for the manufacture of fashion jewellery*	Duty waived
036	Times locks of a kind used for the manufacture of safes, vaults and safe deposits lockers imported for manufacture of such products*	Duty waived
037	Parts and accessories of motor vehicles and loco motives imported by the Sri Lanka Transport Board and Department of Railway on the recommendation of the Sec. Ministry of Transport*	Duty waived
038	Diesel engines, of four cylinders and above, of a cylinder capacity of 3250cc and over, imported for local assembly of vehicles of HSH 8702 or 8704 *	Duty waived
039	Lacquers, coating and vanishes used exclusively for coating of metal cans and closures which used for packing of foods*	Duty waived
043	<ul style="list-style-type: none"> <li>i. Thermosetting paints for mirror backing to be used for mirror industry, on the recommendation of the Secretary, Ministry of Industrial Development *</li> <li>ii. Containers for the packing of gems and jewellery on the recommendation of the Secretary, Ministry of Industrial Development*</li> <li>iii. Containers for the packing of cosmetics on the recommendation of the Secretary, Ministry of Industrial Development*</li> </ul>	5% Customs duty
40	Hearses imported by registered funeral undertakers*	15% Customs duty

<b>Other Procedures/ waivers</b>		
045	PAL payable VAT suspended for intermediate goods (INFAC)	Subject to approved by TQB
046	Duty free importation of INFAC raw materials	
047	VAT to be deferred after payment of PAL (use in export oriented industry – ex: Bonds, INFAC)	
048	VAT to be deferred only other levied are paid	
051	Imports or Exports of Unaccompanied baggage's	All levies payable
053	Exports of local cargo/products mixed blended with imported goods	
054	Export of Musical or other equipments to stage programs in aboard and return	
056	Exports of defective items/parts on NFE basis	
058	Goods for repairs (Import/ Export)	No duty involvements
059	Bill of stores	No duty involvements
060	Goods imported under FRIC basis	No duty involvements
070	CID & Sur exempted on <b>special 19(A) waiver</b>	
079	CID & Surcharge exempted however these levies are accounted for other tax bases (for guarantee/bonded goods)	
100	PAL payable - applied for Bonding goods and/or export goods (export article made of raw material of which were imported with the intention of exports after processing in the country)	
101	Direct Import / Exports of diplomatic mails	
103	Direct imports and exports of Diplomatic cargo	
110	Re importation/exports of goods after paying 1/10 of Customs imports duties	All other imports levies applicable
111	Re importation of goods after paying 1/10 of Customs imports duties	No other levies chargeable
120	Goods dispose for ship stores (bonding goods)	
130	Duty free sales from Feeder bonds	
140	Special Tax for Palm Oil importation under Manufacture Bonding scheme; payment before the deferment	
141	NPCC for diffrement stage of NPCC 140	
145	GRN local transfer liability	
146	Motor vehicles imported under the “retired government servant scheme”.	5% Customs duty, Excise duty exempted, other levies payable
147	Waiver (general 19A) for the food commodities, taxes based on values	Only Customs duty is waived
148	Waiver for commodities (general, 19A); taxes are calculated on unit of quantities	No other levies involved
149	Consolidated duty for sales of garments of BOI/INFAC for local sales	Rs.25/Unit only as refundable VAT only (no any other duty applicable)
151	Waiver (general 19A) for the items – tax is based on comparative	

	figures (based on UOM or Value and obtained the higher amount as duty)	
177	Special waivers for vehicles (VAT and PAL payable)	
180	Only 5% Customs duty is collected other levies chargeable	
186	Waiver for Petroleum importation (20% /Liter)	
200	Recovery of duties form duty free imports vehicles when it is disposed to local market	Taxes are input manually
204	Motor vehicles Concessionary Levy importations (vehicle imported under National Building Bonding Scheme)	Only 25% duty is chargeable in lieu of VAT, Duty, and Excise. (RDL, Sur, SRL and PAL are payable additionally)
205	Imports/Exports under ATA Carnet Scheme	No levies involved
215	Imports of locally manufactured vehicles on concessionary terms	
222	Clearance of Dead Body	
223	No levies involved by special order (import goods)	
301	Partial waiver under Section 19 (A) of the Customs Ordinance	
410	TIEP IV goods under bonding scheme	
500	Additional Entries(Where Payments Made)	
501	VAT , NBT exempted. Other levies payable (where Excise based on the value)	
502	VAT exempted other levies payable (where Excise based on the quantity)	
503	NBT Payable, VAT Exempted (Excise Duty based on Value)	
551	CESS exempted other levies payable	
571	VAT differed all other levies payable (used in bonding transaction)	
582	Full waiver for exports goods	
583	Partial Waiver on Export Duty	
584	Manual Recovery of Export CESS	
585	Export EDB CESS Manual Entry	
586	Manual Recovery of Export Duty	
587	Tea Board (Exports) CESS exempted with special approval	
700	VAT not payable other levies payable (when project goods are sold in the local market)	
701	Only PAL & NBT payable other levies exempted	
702	PAL & VAT Payable only	
703	PAL and EIC Exempted	
704	EIC , PAL & NBT payable other levies exempted	
705	PAL & VAT payable for Bonding goods	
706	Surcharge and duty are exempted other levies are payable ( Used with Bonding Goods)	
707	Only PAL Payable	
708	VAT and PAL payable (exclusively for TIEP IV goods)	
709	Excise is exempted other levies payable (VAT Not Based on Excise	

	Duty)	
710	PAL , EIC and VAT are payable other levies exempted for normal imports	
711	VAT and CID are exempted other levies payable (for General Cargo Excise based on value only)	
712	CID & VAT Exempted only for Motor Vehicles	
713	PAL 2% & NBT Payable only	
714	VAT payable upfront based without CID (used in Manufacture Bonding Scheme)	Tax base for VAT is not based on Customs Duty& other exempted levies
715	VAT differed use in Manufacture Bonding Scheme	No other levies involved
716	PAL 2% Payable only	
717	EIC & PAL payable NBT & VAT not Payable	
718	CID and NBT exempted	
720	VAT differed all other levies Payable	
750	CID 50% Payable for Bonded Goods	
799	Manual Taxation of Motor Vehicles	
KT1	Courier Cargo at Air Cargo	
800	Partial waivers and amendments	taxes to be input manually
801	Imports & Export of Currency	
804	Recover of Short Levies for Other ASYCUDA Version CusDecs	
805	Motor Vehicle Central Sale	
806	Special Commodity Levy Manual Recovery	
<b>For Provisional CusDecs</b>		
00P	Goods imported due to uncertainties on classification on value, quantity, classification etc. (for provisional CusDecs)**	taxes to be input manually
00W	CusDecs submitted with the intention of waivers**	taxes to be input manually
00R	Goods imported with the intention of re-export**	All free
00D	Finalization of Provisional CusDecs	taxes to be input manually
00V	CusDecs submitted with the intention of obtaining VOTE debits	
<b>NPCC for BOI Cargo#</b>		
901	Import of raw materials and packing materials by BOI projects VAT Upfront (VAT To be paid when processing the CusDec)	
902	Import of construction material & fixtures by BOI projects VAT upfront	
903	Imports of plants machinery, equipments by BOI projects VAT upfront	
907	Import of duty free vehicles for BOI VAT upfront	
908	Import of consumables & other items by BOI project VAT upfront	
909	Import of samples and finished goods by BOI projects VAT upfront	
911	Import of raw materials and packing materials by BOI projects VAT deferred	
912	Import of Constructions materials and fixtures by BOI projects	

	VAT deferred	
913	Imports of plants machinery, spare parts by BOI projects VAT upfront	
918	Import of consumables & other materials for BOI VAT deferred	
919	Imports of samples and finished goods by BOI projects VAT differed	
921	Import of raw materials and packing materials by BOI projects VAT exempted	
922	Import of Constructions materials and fixtures by BOI projects VAT exempted	
923	Imports of plants machinery, equipments by BOI projects VAT exempted	
928	Imports of consumables and other items by BOI VAT exempted	
929	Import of samples and finished goods by BOI VAT exempted	
930	BOI only PAL payable	
941	BOI manual tax recovery ( for all taxes)	
943	BOI manual tax recovery	
950	Export of finished garments by BOI	
951	Exports of finished products, other than garments by BOI	
952	Exports of goods for processing and return by BOI	
953	Export Duty waiver	
957	Exports of goods for other purposes by BOI projects	
961	Exports of goods for repair and return by BOI project	
962	Export of Plant & Machinery imported for temporary period BOI project	
993	BOI, CusDecs; initial payment for deferred CusDecs (CESS not applicable)	
994	Only PAL is applicable	
995	Only VAT and PAL payable	
996	Deferred NPC for NPC 995	
997	BOI deferred payment for mirror NPC	
998	PAL payable; used in BOI deferred CusDecs as 1 <sup>st</sup> payment	
C03	Machinery, equipments, parts for other purposes VAT upfront	
C13	Machinery, equipments, parts for other purposes VAT deferred	
C23	Machinery, equipments, parts for other purposes VAT exempted	
E08	BOI Excise duty unpaid due to special order	Some BOI CPCC are subject to pay Excise duty but this can be avoided using this NPC
E23	BOI VAT exempted, Excise payable	Ex base is made without VAT amount
E99	Embroidery service BOI	Exclusively use for GRN declaration (BOI)
E11	BOI CESS exempted	Some BOI CPCC subject to pay CESS but this can be avoided using this NPC
E12	BOI VAT and CESS Exempted	Some BOI CPCC procedure codes are subject to pay VAT and CESS but this can be avoided using this NPC

P99	Printing services (BOI)	Exclusively use for GRN declaration (BOI)
W99	Washing Plant Services	Exclusively use for GRN declaration (BOI)

( \* ) – Subject to obtain approval by the Secretary to the Treasury

(\*\*) - Bank Guarantee to be submitted only for the uncertain amount

INFAC – Investor Facilitation Centre (the office where Manufacturing bonded garments handling)

GRN – Goods Receiving Notes (document that is used in TEIP transaction)

PAL – Port and Airport Development levy

VAT- Value added Tax

TQB – Textile Quota Board

NFE – No foreign Exchange basis

EIC – Import Cess

BOI – Board of Investment

# Customs Procedure Codes

## Main Office codes

Customs Procedure Codes based on the office functional codes. Presently 25 types of office functional codes are utilized for creating Customs Procedure Codes

Theses office functional codes are as follows:

Office Functional Code	Description
00	No previous procedure (code)
10	Permanent Exports (Customs)
11	Permanent exports utilizing partial duty free goods under Customs TEIP scheme
12	Direct permanent exports under Customs duty rebate scheme
13	Direct permanent export from BOI project
21	Temporary exports with the intention of processing the goods
22	Temporary exports for returning in unaltered state
30	Re exports of imported goods (exported goods are manufactured by using imported raw materials)
40	Entry for home use
51	INFAC
52	BOI Export oriented project in zone
53	BOI Export oriented project out zone
54	BOI non Export oriented project in zone
55	BOI non Export oriented project out zone
56	TEIP IV scheme
57	TEIP I scheme
58	Industrial Bank Guarantee Scheme (IGB)
60	Re importation of exported goods
71	State Bonds
72	Private Bonds
73	Entreport scheme
74	Duty Free Service bond
75	Duty Free Feeder Bonds
76	Manufacture bonding scheme
90	Additional CusDecs for home use

## Creation of Customs Procedure Codes (CPC)

CPC could be created considering the transactions between two office functional codes

Ex1. Goods Transfer from TEIP I (57) scheme to INFAC (51) scheme

The CPC code is

**5157= 51 (requested procedure; goods to be delivered) + 57 (Previous procedure; goods transfer from...)**

Ex.II. Re-exportation (30) of INFAC (51) goods

The CPC code is **3051 (30 + 51)**

Ex.III Entry for home use

The CPC is **4000**

Ex. IV .Local sale of TEIP 1 Goods

The CPC is **4057 (40 + 57)**

In similar way, several types of CPC could be created for different Functions

## Linking CPC with National procedure codes

In the Asycuda computer system, linking of CPC with National procedure codes are mainly relied on the requirements of the working place.

Linking and removing of National procedure codes with CPCC is done by the ADP staff on the request of the management of the working office.

Ex: CPC 5700 is presently linked with NPCC 047, 140, 141, 714, 715

Accordingly the following procedure codes are available in the Customs Computer system

<b>Customs Procedure</b>	<b>Descriptions</b>
5700 - 047	Direct imports to TEIP 1 Scheme - VAT to be deferred after payment of PAL
5700 - 140	Direct imports to TEIP 1 Scheme - Special Tax for Palm Oil importation under Manufacture Bonding scheme; payment before the deferment
5700 - 141	Direct imports to TEIP 1 Scheme - NPCC for deferment stage of NPCC 140
5700 - 714	Direct imports to TEIP 1 Scheme - VAT payable upfront (used in Manufacture Bonding Scheme)
5700 - 715	Direct imports to TEIP 1 Scheme - VAT differed (use in Manufacture Bonding Scheme)

## **LIABILITY IN APPLICATIONS OF CPCC AND NPCC**

Procedure codes are created for the purposes of Statistical and taxations of import/export goods. However users are responsible to apply proper CPCC and NPCC for respective transactions. In the case of users' requirements are not fulfilled with the exciting procedure codes, all users are requested to inform ADP division, or to be used amendment national procedure codes for manual tax inputs.

Manual Tax input- NPCC are as follows

<b>Function/Office</b>	<b>NPCC Code</b>
BOI/Customs Exports	584
Customs Import	800
BOI Import	943