

List of Exceptions: Nation Building Tax

i). Any article exported by the manufacture of such articles

ii). Any article, not being plant, machinery or fixtures imported by any person exclusively for use in or for, the manufacture of any article for export

iii). Any article sold to any person to whom this Act applies exporter if the Commissioner general is satisfied on the production of letter credit opened in any bank in Sri Lanka in respect of the export of that article or other documentary evidence that such article or other documentary evidence that such article has in fact been exported from sri Lanka.

iv). Any article which is imported, if proved to the satisfaction of the Commissioner General of Inland Revenue, that such article is imported to Sri Lanka for –

- i). display at an exhibition**
- ii). the temporary use in Sri Lanka in any article to be carried out in Sri Lanka;**
or
- iii). for the purposes of repairs to that article to be carried out in Sri Lanka; or**
- iv). Any other similar purpose, and is to be re-shipped, within a period of one year from the date of importation of such articles to Sri Lanka**

v). any article imported, if proved to the satisfaction of the Director of Customs, that such article was, prior to its importation, taken out of Sri Lankan for repairs;

vi). any cinematographic film or teledrama produced in sri lanka for further processing or printing with the approval of the National Film Cooperation;

vii). Any spare part imported by any airline or shipping company, if proved satisfaction of Commissioner General, that such spare part is to be used for the maintenance of any aircraft or ship, used in international traffic and owned or chartered by such airline or shipping company;

viii). Any article sold, to the United Nation Organization or to any specialized agency of such organization or to the diplomatic mission of any foreign Government or to any member of the diplomatic staff of such mission or to any other person approved by the Minister on the recommendation of the Minister of Foreign Affairs as being of the status of a diplomatic mission;

ix). Any article imported if such article is subject to the Special Commodity Levy Act No. 48 of 2007;

x). Fertilizer;

xi). Petroleum and Petroleum products;

xii). L.P. Gas;

xiii). Pharmaceuticals; and

xiv). Tea supplied by the Manufacture being a manufacture registered with the Sri Lanka Tea Board established by the Sri Lanka Tea Board Law No.14 of 1795 to any registered broker for sale at the Colombo Tea Auction.