

H.S. Hdg (I)	H.S Code (II)	Eight Digit		Description (III)	Rate of Cess (IV)	Unit	1st Crieteria	2nd criter
05.08	0508.00	05080000		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:				
	0508.00.10	05080010	---	Chunks	Rs.100/- per 1,000 units	1,000 units	100	
08.01				Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.				
			-	Coconuts :				
	0801.12	08011200	--	In the inner shell (endocarp)	Rs.7/= per unit	unit	7	
09.02				Tea, whether or not flavoured.				
	0902.40	09024000	-	Other black tea (fermented) and other partly fermented tea.				
			---	Other:				
	0902.40.91	09024091	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	Rs.10/- per kg or 2.5% of the Colombo Tea Auction average	kg	10	2.5%
	0902.40.92	09024092	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, other	Rs.10/- per kg or 2.5% of the Colombo Tea Auction average	kg	10	2.5%
	0902.40.93	09024093	----	Other, flavoured	Rs.10/- per kg or 2.5% of the Colombo Tea Auction average price whichever is higher	kg	10	2.5%
	0902.40.99	09024099	----	Other	Rs.10/- per kg or 2.5% of the Colombo Tea Auction average price whichever is higher	kg	10	2.5%

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23.02				Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.				
	2302.10	23021000	-	Of maize (corn)	Rs.1/= per kg	kg	1	
	2302.40	23024000	-	Of other cereals :				
	2302.40.10	23024010	---	Rice	Rs.1/= per kg	kg	1	
25.04				Natural graphite.				
	2504.90	25049000	-	Other:				
	2504.90.10	25049010	---	Waste	Rs.200/- per mt	mt	200	
	2504.90.90	25049090	---	Other	Rs.10,000/- per mt	mt	10,000	
25.05				Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.				
	2505.10	250510	-	Silica sands and quartz sands :				
	2505.10.10	25051010	---	Waste	Rs.1,250/= per mt	mt	1,250	
	2505.10.90	25051090	---	Other	Rs.1,250/= per mt	mt	1,250	
	2505.90	25059000	-	Other - clayey sands including kaolinic sands and feldspathic sands	Rs.5,000/= per mt	mt	5,000	
25.06				Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	2506.10	25061000	-	Quartz :				
	2506.10.10	25061010	---	Raw vein quartz	Rs.4,400/= per mt	mt	4,400	

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25.07	2507.00	25070000		Kaolin and other kaolinic clays, whether or not calcined.	Rs.1,100/= per mt	mt	1,100	
25.10				Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
	2510.10	25101000	-	Unground :				
	2510.10.10	25101010	---	Rock phosphate	Rs.4,400/= per mt	mt	4,400	
25.13				Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.				
	2513.20	25132000	-	Emery, natural corundum, natural garnet and other natural abrasives	Rs.24,200/= per mt	mt	24,200	
25.16				Granite, prophyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
			-	Granite :				
	2516.11	25161100	--	Crude or roughly trimmed - Granite	Rs.24,000 per cubic meter(m ³)	Cubic meter (m ³)	24,000	
	2516.12	25161200	--	Merely cut, by sawing or otherwise, into blocks or slabs of a	Rs.12,000 per cubic meter(m ³)	Cubic meter (m ³)	12,000	
	2516.20	25162000	-	Sandstone	Rs.12,000 per cubic meter(m ³)	Cubic meter (m ³)	12,000	
	2516.90	25169000	-	Other monumental or building stone	Rs.12,000 per cubic meter(m ³)	Cubic meter (m ³)	12,000	

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25.17				Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.				
			-	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
	2517.49	25174900	--	Stones - Other	Rs.3,300/= per mt	mt	3,300	
25.25				Mica, including splittings; mica waste.				
	2525.10	25251000	-	Crude mica and mica rifted into sheets or splittings	Rs.1,100/= per mt	mt	1,100	
	2525.30	25253000	-	Mica waste	Rs.110/= per mt	mt	110	
25.26				Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.				
	2526.10	25261000	-	Not crushed, not powdered	Rs.3,300/= per mt	mt	3,300	
	2526.20	25262000	-	Crushed or powdered	Rs.2,200/= per mt	mt	2,200	
25.30				Mineral substances not elsewhere specified or included.				
	2530.10	25301000	-	Vermiculite, perlite and chlorites, unexpanded	Rs.1,100/= per mt	mt	1,100	
	2530.20	25302000	-	Kieserite, epsomite (natural magnesium sulphates)	Rs.1,100/= per mt	mt	1,100	
	2530.90	25309000	-	Other :				

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	2530.90.10	25309010	---	Natural arsenic sulphides	Rs.1,100/= per mt	mt	1,100	
	2530.90.20	25309020	---	Broken concrete	Rs.1,100/= per mt	mt	1,100	
	2530.90.90	25309090	---	Other	Rs.1,100/= per mt	mt	1,100	
26.14	2614.00	26140000		Titanium ores and concentrates :				
	2614.00.10	26140010	---	Ilmanite	Rs.1,650/= per mt	mt	1,650	
	2614.00.20	26140020	---	Rutile	Rs.2,200/= per mt	mt	2,200	
	2614.00.90	26140090	---	Other	Rs.1,100/= per mt	mt	1,100	
26.15				Niobium, tantalum, vanadium or zirconium ores and concentrates.				
	2615.10	26151000	-	Zirconium ores and concentrates	Rs.550/= per mt	mt	550	
	2615.90	26159000	-	Other	Rs.110/= per mt	mt	110	
40.01				Natural rubber, balata, gutta-percha, guayule, chicle and				
	4001.10	40011000	-	Natural rubber latex, whether or not pre-vulcanised :				
	4001.10.10	40011010	---	Centrifuged rubber	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.10.90	40011090	---	Other	2% or Rs.15/= per kg	FOB or Kg	2%	15
			-	Natural rubber in other forms :				
	4001.21	40012100	--	Smoked sheets :				
	4001.21.10	40012110	---	R.S.S.1	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.21.20	40012120	---	R.S.S.2	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.21.30	40012130	---	R.S.S.3	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.21.40	40012140	---	R.S.S.4	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.21.50	40012150	---	R.S.S.5	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.21.90	40012190	---	Other	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.22	40012200	--	Technically specified natural rubber (TSNR)	2% or Rs.15/= per kg	FOB or Kg	2%	15
	4001.29	40012900	--	Other :				

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	4103.20	41032000	-	Of reptiles	75% or Rs.500/- per kg	FOB or Kg	75%	500
	4103.30	41033000	-	Of swine	75% or Rs.500/- per kg	FOB or Kg	75%	500
	4103.90	41039000	-	Other	75% or Rs.500/- per kg	FOB or Kg	75%	500
41.04				Tanned or crust hides and skins of bovine (including				
			-	In the wet state (including wet-blue) :				
	4104.11	41041100	--	Full grains, unsplit; grain splits :				
	4104.11.10	41041110	---	Wet blue chrome-tanned	10%	FOB	10%	
	4104.11.90	41041190	---	Other	10%	FOB	10%	
	4104.19	41041900	--	Other :				
	4104.19.10	41041910	---	Wet blue chrome-tanned	10%	FOB	10%	
	4104.19.90	41041990	---	Other	10%	FOB	10%	
			-	In the dry state (crust) :				
	4104.41	41044100	--	In a dry state - Full grains, unsplit, grain splits	10%	FOB	10%	
	4104.49	41044900	--	Other	10%	FOB	10%	
41.05				Tanned or crust skins of sheep or lambs, without wool on,				
	4105.10	41051000	-	In the wet state (including wet-blue)	10%	FOB	10%	
	4105.30	41053000	-	In the dry state (crust)	10%	FOB	10%	
44.03				Wood in the rough, whether or not stripped of bark or				
			-	Other :				
	4403.99	44039900	--	Other	15%	FOB	15%	
72.04				Ferrous waste and scrap; remelting scrap ingots of iron or				
	7204.10	72041000	-	Waste and Scrap of cast iron	10%	FOB	10%	
			-	Waste and Scrap of alloy steel:				
	7204.21	72042100	--	Of stainless steel	10%	FOB	10%	

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	7204.29	72042900	--	Other	10%	FOB	10%	
	7204.30	72043000	-	Waste and scrap of tinned iron or steel	10%	FOB	10%	
			-	Other waste and scrap:				
	7204.41	72044100	--	Turnings, shavings, chips, milling waste, sawdust,filings,	10%	FOB	10%	
	7204.49	72044900	--	Other	10%	FOB	10%	
	7204.50	72045000	-	Remelting scrap ingots	10%	FOB	10%	
74.04	7404.00	74040000		Copper waste and scrap	50%	FOB	50%	
75.03	7503.00	75030000		Nickel waste and scrap	25%	FOB	25%	
76.02	7602.00	76020000		Aluminium waste and scrap	25%	FOB	25%	
78.02	7802.00	78020000		Lead waste and scrap	25%	FOB	25%	
79.02	7902.00	79020000		Zinc waste and scrap	25%	FOB	25%	
80.02	8002.00	80020000		Tin waste and scrap	25%	FOB	25%	