

**Government Notifications**  
**SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979**  
**Order under Section 14**

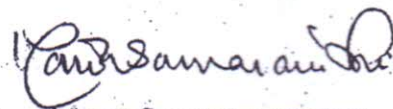
BY virtue of powers vested in me by Section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Malik Samarawickrama, Minister of Development Strategies and International Trade with the concurrence of the Minister of Finance and Mass Media, do by this Order declare that with effect from 28.11.2017, a Cess shall be charged, levied and paid on all goods enumerated in Column III of the Schedule hereto at rates specified in the corresponding entry in Column IV in the same Schedule hereto, on the aggregate of a sum equivalent to their value for Customs duty purposes at the time of importation and a sum equivalent to ten per centum (10%) of such value, provided however, that;

- (1) Wherever more than one rate is specified in Column IV of the Schedule hereto, the applicable rate for the purpose of calculating the Cess payable shall be that rate the application of which results in a higher amount being payable as Cess.
- (2) The Cess hereby imposed shall not apply to;
  - (i) Ayurveda, Siddha and Unani raw and prepared drugs and medicinal plants specified by Notification published in *Gazette* by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible to the subject of Ayurveda, and Ayurveda, Siddha and Unani preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury.
  - (ii) Any product or preparation registered as drug or device under the Cosmetics Devices and Drugs Act.
  - (iii) Raw material, intermediate goods, parts and accessories to be used for the manufacture of fashion jewellery and containers for packing imported on the recommendation of the Secretary, Ministry of Industry and Commerce.
  - (iv) Goods for any specified project referred to in paragraph f (ii) of PART II of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, on which taxes are borne by the Government taking into consideration the economic benefit to the country.
  - (v) Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry of Agriculture, subject to approval by the Director General of Customs:

Weather stations, green houses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.
  - (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film and aluminium foil, or of polyethylene and ethylene vinyl alcohol polymer used for packing of liquid milk, vegetable juice and fruit juice, imported on the recommendation of the Secretary of the Ministry of Industry and Commerce subject to approval by the Director General of Customs.
  - (vii) Import of samples in relations to business worth not more than Rs. 50,000/= subject to such terms and conditions as prescribed by the Director General of Customs.

- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics etc., imported on the recommendation of the Secretary to the Ministry of Industry and Commerce subject to approval by the Director General of Customs.
- (ix) High density polyethylene sheets, of a thickness exceeding 0.5 mm and the width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry of Fisheries and Aquatic Resources Development subject to approval by the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry of Industry and Commerce and subject to approval by the Director General of Customs.
- (xi) Bars and rods, not further worked that hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce by a local leaf spring manufacture, subject to approval by the Director General of Customs.
- (xii) Linear low density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of Department of Animal Production and Health subject to approval by the Director General of Customs.
- (xiii) Any machinery, equipment, accessory and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to approval of Director General of Customs.

The orders made under section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the *Gazette Extraordinary*, No. 1992/52 of 11.11.2016, *Gazette Extraordinary*, No. 2011/09 of 21.03.2017 and *Gazette Extraordinary*, No. 2030/19 of 01.08.2017 or any other order issued under the said section for imports are hereby rescinded.



MALIK SAMARAWICKRAMA,  
Minister of Development Strategies and International Trade.

Ministry of Development Strategies and International Trade,  
Colombo 01,  
27.11.2017.

