

| H.S. Hdg (I) | H.S Code (II) | | Description (III) | Rate of Cess (IV) | Unit |
|-----------------|------------------|------|---|-------------------------------|-------------|
| 05.08 | 0508.00 | | Coral and similar materials, unworked or simply prepared but not otherwise | | |
| | 0508.00.10 | --- | Chunks | Rs.100/- per 1,000 units | 1,000 units |
| 08.01 | | | Coconuts, Brazil nuts and cashew nuts, | | |
| | | - | Coconuts : | | |
| | 0801.12 | -- | In the inner shell (endocarp) | Rs.7/= per unit | unit |
| 09.02 | | | Tea, whether or not flavoured. | | |
| | 0902.40 | - | fermented tea. | | |
| | | --- | Other: | | |
| | 0902.40.91 | ---- | Certified by Sri Lanka Tea Board as wholly | Rs.10/- per kg or 2.5% of the | kg |
| | 0902.40.92 | ---- | Certified by Sri Lanka Tea Board as wholly | Rs.10/- per kg or 2.5% of the | kg |
| | 0902.40.93 | ---- | Other, flavoured | Rs.10/- per kg or 2.5% of the | kg |
| | 0902.40.99 | ---- | Other | Rs.10/- per kg or 2.5% of the | kg |
| 09.04 | | | Pepper of the genus <i>Piper</i> ; dried or | | |
| | | - | Pepper : | | |
| | 904.11 | -- | Neither crushed nor ground | | |
| | 0904.11.10 | --- | exceeding 450grams per liter | Rs.10/= per kg | kg |
| | 0904.11.11 | ---- | Organic | Rs.10/= per kg | kg |
| | 0904.11.19 | ---- | Other | Rs.10/= per kg | kg |
| | 0904.11.90 | --- | Other | Rs.3/= per kg | kg |
| 09.05 | 0905.00 | | Vanilla | | |
| | 0905.10 | -- | Neither crushed nor ground | | |

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| | 0905.10.10 | --- | Vanilla pods | Rs.3/= per kg | kg |
| 09.06 | | | Cinnamon and cinnamon-tree flowers. | | |
| | | - | Neither crushed nor ground : | | |
| | 906.11 | -- | Cinnamon (<i>Cinnamomumzeylanicum</i>) | | |
| | 0906.11.10 | --- | Organic | Rs.6/= per kg | kg |
| | 0906.11.13 | ---- | Qullings | Rs.6/= per kg | kg |
| | 0906.11.14 | ---- | Featherings | Rs.6/= per kg | kg |
| | 0906.11.15 | ---- | Chips | Rs.6/= per kg | kg |
| | 0906.11.90 | --- | Other | | |
| | 0906.11.93 | ---- | Qullings | Rs.6/= per kg | kg |
| | 0906.11.94 | ---- | Featherings | Rs.6/= per kg | kg |
| | 0906.11.95 | ---- | Chips | Rs.6/= per kg | kg |
| 09.07 | | | Cloves (whole fruit, cloves and stems): | | |
| | 0907.10 | - | Neither crushed nor ground | | |
| | 0907.10.10 | --- | Organic | Rs.6/=per kg | kg |
| | 0907.10.11 | ---- | Whole fruit | Rs.6/=per kg | kg |
| | 0907.10.12 | ---- | Cloves | Rs.6/=per kg | kg |
| | 0907.10.13 | ---- | Stems | Rs.6/=per kg | kg |
| | 0907.10.90 | --- | Other | | |
| | 0907.10.91 | ---- | Whole fruit | Rs.6/=per kg | kg |
| | 0907.10.92 | ---- | Cloves | Rs.6/=per kg | kg |
| | 0907.10.93 | ---- | Stems | Rs.6/=per kg | kg |
| 09.08 | | | Nutmeg, mace and cardamoms. | | |
| | | - | Nutmeg | | |
| | 0908.11 | -- | Neither crushed nor ground | | |
| | 0908.11.10 | --- | Organic | Rs.10/=per kg | kg |
| | 0908.11.11 | ---- | Wormy and Punky | Rs.10/=per kg | kg |

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| | 0908.11.19 | ---- | Other | Rs.10/=per kg | kg |
| | 0908.11.90 | --- | Other | | |
| | 0908.11.91 | ---- | Wormy and Punky | Rs.10/=per kg | kg |
| | 0908.11.99 | ---- | Other | Rs.10/=per kg | kg |
| | | - | Mace | | |
| | 0908.21 | -- | Neither crushed nor ground | Rs.3/= per kg | kg |
| | | | | | |
| 23.02 | | | Bran, sharps and other residues, whether | | |
| | | | | | |
| | 2302.10 | - | Of maize (corn) | Rs.1/= per kg | kg |
| | 2302.40 | - | Of other cereals : | | |
| | 2302.40.10 | --- | Rice | Rs.1/= per kg | kg |
| | | | | | |
| 25.04 | | | Natural graphite. | | |
| | | | | | |
| | 2504.90 | - | Other: | | |
| | 2504.90.10 | --- | Waste | Rs.200/- per mt | mt |
| | 2504.90.90 | --- | Other | Rs.10,000/- per mt | mt |
| | | | | | |
| 25.05 | | | Natural sands of all kinds, whether or not | | |
| | | | | | |
| | 2505.10 | - | Silica sands and quartz sands : | | |
| | 2505.10.10 | --- | Waste | Rs.1,250/= per mt | mt |
| | 2505.10.90 | --- | Other | Rs.1,250/= per mt | mt |
| | 2505.90 | - | Other | Rs.5,000/= per mt | mt |
| | | | | | |
| 25.06 | | | Quartz (other than natural sands); | | |
| | | | | | |
| | 2506.10 | - | Quartz : | | |
| | 2506.10.10 | --- | Raw vein quartz | Rs.4,400/= per mt | mt |
| | | | | | |
| 25.07 | 2507.00 | | Kaolin and other kaolinic clays, whether | Rs.1,100/= per mt | mt |
| | | | | | |
| 25.10 | | | Natural calcium phosphates, natural | | |

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| | 2510.10 | - | Unground : | | |
| | 2510.10.10 | --- | Rock phosphate | Rs.4,400/= per mt | mt |
| 25.13 | | | Pumice stone; emery; natural corundum, | | |
| | 2513.20 | - | Emery, natural corundum, natural garnet and | Rs.24,200/= per mt | mt |
| 25.16 | | | Granite, prophyry, basalt, sandstone and | | |
| | | - | Granite : | | |
| | 2516.11 | -- | Crude or roughly trimmed | Rs.24,000 per cubic meter(m3) | ubic meter (m |
| | 2516.12 | -- | Merely cut, by sawing or otherwise, into | Rs.12,000 per cubic meter(m3) | ubic meter (m |
| | 2516.20 | - | Sandstone | Rs.12,000 per cubic meter(m3) | ubic meter (m |
| | 2516.90 | - | Other monumental or building stone | Rs.12,000 per cubic meter(m3) | ubic meter (m |
| 25.17 | | | Pebbles, gravel, broken or crushed stone, | | |
| | | - | heading 25.15 or 25.16, whether or not heat- | | |
| | 2517.49 | -- | Stones - Other | Rs.3,300/= per mt | mt |
| 25.25 | | | Mica, including splittings; mica waste. | | |
| | 2525.10 | - | Crude mica and mica rifted into sheets or | Rs.1,100/= per mt | mt |
| | 2525.30 | - | Mica waste | Rs.110/= per mt | mt |
| 25.26 | | | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or | | |
| | 2526.10 | - | Not crushed, not powdered | Rs.3,300/= per mt | mt |
| | 2526.20 | - | Crushed or powdered | Rs.2,200/= per mt | mt |
| 25.30 | | | Mineral substances not elsewhere specified or included. | | |

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| | 2530.10 | - | Vermiculite, perlite and chlorites, | Rs.1,100/= per mt | mt |
| | 2530.20 | - | Kieserite, epsomite (natural magnesium sulph | Rs.1,100/= per mt | mt |
| | 2530.90 | - | Other : | | |
| | 2530.90.10 | --- | Natural arsenic sulphides | Rs.1,100/= per mt | mt |
| | 2530.90.20 | --- | Broken concrete | Rs.1,100/= per mt | mt |
| | 2530.90.90 | --- | Other | Rs.1,100/= per mt | mt |
| | | | | | |
| 26.14 | 2614.00 | | Titanium ores and concentrates : | | |
| | | | | | |
| | 2614.00.10 | --- | Ilmanite | Rs.1,650/= per mt | mt |
| | 2614.00.20 | --- | Rutile | Rs.2,200/= per mt | mt |
| | 2614.00.90 | --- | Other | Rs.1,100/= per mt | mt |
| | | | | | |
| 26.15 | | | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | |
| | | | | | |
| | 2615.10 | - | Zirconium ores and concentrates | Rs.550/= per mt | mt |
| | 2615.90 | - | Other | Rs.110/= per mt | mt |
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| 40.01 | | | Natural rubber, balata, gutta-percha, | | |
| | | | | | |
| | 4001.10 | - | Natural rubber latex, whether or not pre- | | |
| | 4001.10.10 | --- | Centrifuged rubber | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.10.90 | --- | Other | 2% or Rs.15/= per kg | FOB or Kg |
| | | - | Natural rubber in other forms : | | |
| | 4001.21 | -- | Smoked sheets : | | |
| | 4001.21.10 | --- | R.S.S.1 | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.21.20 | --- | R.S.S.2 | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.21.30 | --- | R.S.S.3 | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.21.40 | --- | R.S.S.4 | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.21.50 | --- | R.S.S.5 | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.21.90 | --- | Other | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.22 | -- | Technically specified natural rubber (TSNR) | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29 | -- | Other : | | |

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| | | | Crepe : | | |
| | 4001.29.11 | ---- | Sole | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.12 | ---- | Pale | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.13 | ---- | Brown | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.14 | ---- | Scrap | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.20 | --- | Block rubber | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.30 | --- | Low nitrogen natural rubber (LNNR) | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.40 | --- | Deproteinized natural rubber (DPNR) | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.50 | --- | MG rubber | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.60 | --- | SP rubber | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.70 | --- | Other chemically modified form of rubber | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.29.90 | --- | Other | 2% or Rs.15/= per kg | FOB or Kg |
| | 4001.30 | - | Balata, gutta-percha, guayule, chicle and | 2% or Rs.15/= per kg | FOB or Kg |
| | | | | | |
| 41.01 | | | Raw hides and skins of bovine (including | | |
| | | | | | |
| | 4101.20 | - | Whole hides and skins, unsplit, of a weight pe | 75% or Rs.500/- per kg | FOB or Kg |
| | 4101.50 | - | Whole hides and skins, of a weight | 75% or Rs.500/- per kg | FOB or Kg |
| | 4101.90 | - | Other | 75% or Rs.500/- per kg | FOB or Kg |
| | | | | | |
| 41.02 | | | Raw skins of sheep or lambs (fresh, or | | |
| | 4102.10 | - | With wool on | 75% or Rs.500/- per kg | FOB or Kg |
| | | - | Without wool on : | | |
| | 4102.21 | -- | Pickled | 75% or Rs.500/- per kg | FOB or Kg |
| | 4102.29 | -- | Other | 75% or Rs.500/- per kg | FOB or Kg |
| | | | | | |
| 41.03 | | | Other raw hides and skins (fresh, or | | |
| | | | | | |
| | 4103.20 | - | Of reptiles | 75% or Rs.500/- per kg | FOB or Kg |
| | 4103.30 | - | Of swine | 75% or Rs.500/- per kg | FOB or Kg |
| | 4103.90 | - | Other | 75% or Rs.500/- per kg | FOB or Kg |
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| 41.04 | | | Tanned or crust hides and skins of bovine | | |
| | | - | In the wet state (including wet-blue) : | | |

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| | 4104.11 | -- | Full grains, unsplit; grain splits : | | |
| | 4104.11.10 | --- | Wet blue chrome-tanned | 10% | FOB |
| | 4104.11.90 | --- | Other | 10% | FOB |
| | 4104.19 | -- | Other : | | |
| | 4104.19.10 | --- | Wet blue chrome-tanned | 10% | FOB |
| | 4104.19.90 | --- | Other | 10% | FOB |
| | | - | In the dry state (crust) : | | |
| | 4104.41 | -- | In a dry state - Full grains, unsplit, grain | 10% | FOB |
| | 4104.49 | -- | Other | 10% | FOB |
| | | | | | |
| 41.05 | | | Tanned or crust skins of sheep or lambs, | | |
| | | | | | |
| | 4105.10 | - | In the wet state (including wet-blue) | 10% | FOB |
| | 4105.30 | - | In the dry state (crust) | 10% | FOB |
| | | | | | |
| 44.03 | | | Wood in the rough, whether or not | | |
| | | | | | |
| | | - | Other : | | |
| | 4403.99 | -- | Other | 15% | FOB |
| | | | | | |
| 72.04 | | | Ferrous waste and scrap; remelting scrap | | |
| | | | | | |
| | 7204.10 | - | Waste and Scrap of cast iron | 10% | FOB |
| | | - | Waste and Scrap of alloy steel: | | |
| | 7204.21 | -- | Of stainless steel | 10% | FOB |
| | 7204.29 | -- | Other | 10% | FOB |
| | 7204.30 | - | Waste and scrap of tinned iron or steel | 10% | FOB |
| | | - | Other waste and scrap: | | |
| | 7204.41 | -- | Turnings, shavings, chips, milling waste, | 10% | FOB |
| | 7204.49 | -- | Other | 10% | FOB |
| | 7204.50 | - | Remelting scrap ingots | 10% | FOB |
| | | | | | |
| 74.04 | 7404.00 | | Copper waste and scrap | 50% | FOB |
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| 75.03 | 7503.00 | | Nickel waste and scrap | 25% | FOB |
| | | | | | |
| 76.02 | 7602.00 | | Aluminium waste and scrap | 25% | FOB |
| | | | | | |
| 78.02 | 7802.00 | | Lead waste and scrap | 25% | FOB |
| | | | | | |
| 79.02 | 7902.00 | | Zinc waste and scrap | 25% | FOB |
| | | | | | |
| 80.02 | 8002.00 | | Tin waste and scrap | 25% | FOB |