Government Notification

Sri Lanka Export Development Act, No. 40 of 1979

Order under Section 14

By virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Dr. Bandula Gunawardena, Minister of Trade, with the concurrence of the Minister of Finance, do by this Order amend the rate of CESS specified in the corresponding entry in Column IV in the Schedule to the Extraordinary Gazette No. 2202/6 dated 17.11.2020, in respect of the articles described under the H.S. Codes as specified in the Schedule hereto, with effect from January2022.

Dr. Bandula Gunawardana

Minister of Trade

Ministry of Trade
Colombo 03,

..... January, 2022

SCHEDULE

H.S.	H.S. Code		Description	Rate of CESS
Heading	(II)		(III)	(IV)
(I) 03.06	(11)		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	0306.36	 	Other shrimps and prawns	· · · · · · · · · · · · · · · · · · ·
	0306.36.10		Shrimp and prawns brood stock (Penaeus monodon and Litopenaeus vannamei) approved by the Department of Fisheries	45% or Rs.140 per kg
	0306.36.90		Other	45% or Rs.140 per kg
10.06			Rice	
10.00		<u> </u>	· ·	
	1006.30		Semi – milled or wholly milled rice, whether or not polished or glazed:	
		-	Raw rice:	
	1006.30.11		Basmati rice (As defined by Department of Agriculture)	15% or Rs.28 per Kg
	1006.30.19		Other	15% or Rs.28 per Kg
		-	Parboiled rice:	per rig
	1006.30.21		Basmati rice (As defined by Department of Agriculture)	15% or Rs.28 per Kg
	1006.30.29		Other	15% or Rs.28 per Kg
39.17	•		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
		-	Other tubes, pipes and hoses:	
	3917.31		Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	
	3917.31.10		Intended for transfer of liquefied petroleum gas	15%
	3917.31.90		Other	15%
	3917.39		Other	
	3917.39.10		Intended for transfer of liquefied petroleum gas	1 507
	3917.39.10		Other	15%
			OHAVI	15%

40.09			Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		<u> </u>		
		-	Reinforced or otherwise combined only with metal:	
	4009.21		Without fittings:	
4	4009.21.10		Intended for transfer of liquefied petroleum gas	15% or Rs.25 per kg
	4009.21.90		Other	15% or Rs.25 per kg
	4009.22		With fittings:	
,	4009.22.10		Intended for transfer of liquefied petroleum gas	15% or Rs.25 per kg
	4009.22.90		Other	15% or Rs.25 per kg
		_	Reinforced or otherwise combined only with textile materials:	
	4009.31		Without fittings:	· · · · · · · · · · · · · · · · · · ·
	4009.31.10		Intended for transfer of liquefied petroleum gas	15% or Rs.25 per kg
	4009.31.90		Other	15% or Rs.2: per kg
	4009.32		With fittings:	
1.	4009.32.10		Intended for transfer of liquefied petroleum gas	15% or Rs.25 per kg
	4009.32.90		Other	15% or Rs.25 per kg
			Reinforced or otherwise combined with other materials:	F - 3
	4009.41		Without fittings:	
	4009.41.10		Intended for transfer of liquefied petroleum gas	15% or Rs.25 per kg
	4009.41.90		Other	15% or Rs.25 per kg
	4009.42		With fittings:	per ng
	4009.42.10		Intended for transfer of liquefied petroleum gas	15% or Rs.25 per kg
	4009.42.90		Other	15% or Rs.2: per kg
02.07			TOTAL CALLS AND	· · · · · · · · · · · · · · · · · · ·
83.07			Flexible tubing of base metal, with or without fittings.	-
	8307.10		Of iron or steel;	
	8307.10.10		Intended for transfer of liquefied petroleum gas	10%
	8307.10.90		Other	10%
	8307.90		Of other base metal:	1070
	8307.90.10		Intended for transfer of liquefied petroleum gas	100/
	8307.90.90		Other	10%

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