

## **PREFACE**

The National Imports Tariff Guide (NITG) is published annually by Sri Lanka Customs Department as a guide and a reference for ensuring the collection of due revenue, assessment of feasibility for importers, ensuring accurate customs declarations by Customs House Agents and to fulfill the diverse needs of all other stakeholders in supply chain management. This will also be a comprehensive guide for the general public, researchers and students who are interested in international and local trade.

The NITG – 2021, has been compiled with amendments incorporating introductions and omissions of HS Codes as decided by the International Convention on the Harmonized Commodity Description and Coding System (HS System) and applicable National Levies up to 01.07.2021.

Importations of commodities are governed by a vast array of legislation and require approvals, licenses issued by various entities. The NITG – 2021 is comprised of a comprehensive list of such statutory requirements pertaining to each commodity fulfilling a long-felt need by all stakeholders.

The immense task of incorporating the HS code amendments and corresponding taxes were accomplished through the untiring and concentrated effort of the staff of Policy, Planning and Research Directorate of Sri Lanka Customs. Identifying the relevant statutory requirements pertaining to each commodity requires perusing of a vast amount of acts and regulations, and compiling such statutory requirements and incorporating it with the NITG – 2021 is an enormous task achieved by the Policy, Planning and Research Directorate of Sri Lanka Customs.

I extend my sincere gratitude and commendations for their exemplary achievement.

I wish that all interested parties may find this guide as a valuable tool for their individual progress and also the economic growth of the country.



**Major General (Retired) G. V. Ravipriya**  
Director General of Customs  
Sri Lanka Customs

## **DISCLAIMER**

The National Imports Tariff Guide 2022 is only a guide and not a legal document. The legal provisions may be found in Acts and amendments thereon and relevant gazette notifications published time to time notifying the amendments of different fiscal levies and conditions imposed.

Further, additional lines have been created within some tariff lines for the indication of Sri Lanka Standards (SLSI) and Import Control License (ICL) requirements.

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## **INTRODUCTION TO THE SRI LANKA CUSTOMS NATIONAL TARIFF GUIDE**

1. The National Customs Tariff is a Guide to compute all the taxes or levies payable on goods (commodities) imported. It is a publication of such taxes stipulated under various Acts and Enactments, consolidated in to one book for ease of reference, both by the Customs Officials as well as the general public.
2. In this guide, the following taxes have been consolidated incorporating amendments made during November 2020 budget, it has been updated up to 01st July 2021;
  - Customs Duty payable in terms of schedule 'A' of the Customs Ordinance (Chapter 235), stipulated by Revenue Protection Orders made under the Revenue Protection Act, No 19 of 1962.
  - Value Added Tax payable in terms of VAT Act No.14 of 2002.
  - Excise Duty payable in terms of Excise (Special Provisions) Act No. 13 of 1989.
  - Port and Airport Development Levy payable in terms of Section 2 of Finance Act No. 11 of 2002.
  - Special Commodity Levy payable in terms of Section 2 of Special Commodity Levy Act No. 48 of 2007.
  - Export Development Board (EDB) Cess payable in terms of Export Development Act No. 40 of 1979.
3. Nevertheless, this guide itself is not a legal instrument. For purposes of establishing the source of legal authority of taxes indicated in the guide, one has to make reference to the relevant gazette notifications published under the respective Acts and Enactments notifying the imposition, deletion or amendment of rates of such taxes.

### **The Structure of the Tariff**

4. The National Customs Tariff is comprised of (i) Table of Taxes, (ii) List of Concessions and (iii) List of Exemptions. The Table of Taxes - except for the National Subdivisions described in paragraph 07 herein below - consists of the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the "Harmonized System" or HS), and rates of various taxes prescribed for each commodity in the said HS respectively.
5. The said HS nomenclature is comprised of 21 Sections, 99 Chapters, Headings and Subheadings established there-under in a structured hierarchical order, and the numerical codes for the identification of each heading and subheading respectively. Subheadings under the headings have been created at three hierarchical levels, namely, subheadings whose text is not preceded by a dash, subheadings whose text is preceded by one dash, and subheadings whose text is preceded by two dashes, in the descending order. These subheadings are identified by six digit numeric Codes. The HS nomenclature is established by the International Convention on the Harmonized Commodity Description and Coding System of which Sri Lanka is a signatory.
6. Depending upon the national requirements, some of the Subheadings (at the available lowest hierarchical level) are further subdivided at national level. Such divisions are known as National Subdivisions or NSD. NSD are identified by a numeric code comprising of 08 digits, and shall be further denoted by three dashes preceding the text. Depending upon the national requirements, those NSD too may be further divided, in which event those divisions - also known as NSD and identified by eight digit numeric codes - shall be identified by four dashes preceding the text.
7. Rates of various taxes payable for commodities (or groups of commodities as the case may be) have been indicated against each commodity (or the group of commodities as the case may be) identified by the international HS Codes, or against each NSD at the lowest hierarchical level when those international codes are further divided. Those lines comprising of a code, description and taxes are known as Tax Lines.

### **How to find out the taxes payable on any given commodity:**

8. For purposes of levying duties and other levies, goods imported (or exported as the case may be) shall be classified within the said HS Nomenclature. Such classification shall be in accordance with the General Rules for the Interpretation of the said HS Nomenclature, with due regard to the Explanatory Notes to the HS Nomenclature, that being the official interpretation to the HS Nomenclature by the World Customs Organization. Where the Subheadings at the international level are divided into NSD, the goods shall be classified down to the lowest hierarchical level, by first selecting the appropriate three-dash NSD, and if further divided, by selecting the appropriate four-dash NSD there-under.
9. The classification of goods within the NSD shall be according to the text of each NSD; the text providing the most specific description of the commodity to be classified shall be preferred over other NSD. The text of each NSD shall be considered in the same numeric sequence as they appear in the National Customs Tariff. All preceding subdivisions should be considered in their numerical sequence and exhausted, before choosing a particular NSD.
10. For purposes of paragraph 9 above, Three-dash NSD are comparable only with the other Three-dash NSD created under the same six-digit code (Harmonized System Code). Likewise, Four-dash NSD are comparable only with the other Four-dash NSD created under the same Three digit NSD.
11. Every commodity so classified shall be levied with the duties and other taxes specified in the tariff line corresponding to the classification code (whether the HS code or NSD as the case may be) selected as appropriate. Levying of those taxes shall be subjected to following conditions.

### **Levy of Customs Duty**

12. Subject to the provisions of paragraphs 14 to 19 respectively, the commodities so classified shall be levied with the General Rate of Duty or the Preferential Rate of Duty where applicable, as prescribed in the respective Tariff Line.
13. Value for levying of Customs Duties shall be determined in accordance with the terms of Schedule 'E' to the Customs Ordinance (Chapter 235). Formula in this guide is to be followed in computing the Customs Duty.
14. For the purposes of paragraph 12, wherever more than one General Rate of Duty is specified, the rate that accrues the highest amount of Duty shall apply, unless specified otherwise.
15. For the purposes of paragraph 12, wherever a Preferential Rate and a General Rate of Duty are prescribed for any commodity, the Preferential Rate shall be levied provided that the commodity is proved to the satisfaction of the Director General of Customs to have been produced or manufactured in the respective country or group of countries as prescribed and are in accordance with the terms and conditions of the Resolution prescribing such Preferential Rate or Rates, as published in the Gazette.
16. Where the commodities qualify for concessionary rates prescribed in the "List of Concessions", the commodities shall be levied with the concessionary rates; where the commodities are qualified for exemptions as per "List of Exemptions", the commodity shall be exempted from such Duties. For purposes of this paragraph, Director General of Customs shall be the final authority for deciding whether the commodity qualifies for such concessions or exemptions enumerated under Schedule 'A' of the Customs Ordinance.
17. Machinery, plant and equipment, if imported disassembled or unassembled for convenience of packing, handling or transport, and presented in the same consignment, or imported in different consignments after having obtained prior approval to import in different consignments, are to be classified as the commodity resulting after the assembly, provided that the Director General of Customs is satisfied that the goods warranted importation disassembled or unassembled, and the rate of Duty applicable for such disassembled or unassembled goods shall be the rate of Duty applicable to the commodity resulting after the assembly.
18. Customs Duty shall not be levied when a "Special Commodity Levy" is imposed and is in force for the same commodity; then, only that Special Commodity Levy shall be levied, subject to details given there under.

### **Levy of other Taxes**

19. The commodities so classified as prescribed in paragraph 11 above, shall be levied with Value Added Tax (VAT), Port and Airport Development Levy (PAL), Excise (Special Provisions) Duty and Export Development Board Cess where applicable, as prescribed in the respective tariff line, subject to following conditions.
20. Formulas of Import Levies shown in this guide are to be followed in computing the tax bases for respective taxes/levies.
21. When Special Commodity Levy is imposed for a commodity, and is in force, only that levy shall be levied instead of all other taxes/levies.
22. For the purpose of paragraph 20, wherever a commodity is qualified for exemption (as provided for in the respective Act) from the levying of a tax indicated in the tariff line, then that commodity shall be exempted from such tax.
23. Wherever an ad-valorem rate and a specific rate of a levy are indicated, the rate that accrues the highest amount shall be applied, unless specified otherwise.

### **The Units of Quantities**

24. Importers are required to declare the quantity of commodity in accordance with the "Unit of Quantity" shown against the Tariff Line under which the respective commodity is classifiable. The said same "Unit of Quantity" shall be applicable in paying the "Specific Rates of Duties," unless specified otherwise.

### **Other Statutory Regulations and Requirements**

25. Commodities requiring Import (Control) License prior to importation are provided in the relevant tariff line in this guide. Commodities presently under the Sri Lanka Standards Institute (SLSI) compulsory inspection scheme are also provided in the relevant tariff line.
26. Commodities requiring approvals/permits or licenses for importation under other statutory requirements that have to be obtained prior to the importation or subsequent inspection has been incorporated into the guide for ease of reference under the "Commodities subjected to other statutory regulations and requirements". For the purpose of legal authority the relevant Acts, regulations and relevant gazette notifications published thereon may be referred. All imports are subject to the Foreign Exchange Act No.12 of 2017

### **Disclaimer**

27. Whether specifically mentioned in this guide or otherwise, importers are bound by law to comply with the requirements of all regulations, Acts and enactments relative to imports and imported goods, as in force at the time of import. It is important to note that the above lists indicate only the frequently required permits and licenses and hence is NOT EXHAUSTIVE. Obtaining the applicable approvals and permits from the respective authorities is the responsibility of the importers.

## **SCHEDULE 'A' OF THE CUSTOMS ORDINANCE**

### **Prescribed under Section 10 of the Customs Ordinance (Chapter 235)**

1. Schedule A, being the "Table of Duties" (including the list of concessions and the list of exemptions), is comprised of a list of commodities and groups of commodities, and rates of duties prescribed for each commodity or group of commodities.
2. (i) The said list of commodities is in accordance with the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the "Harmonized System"), established by international convention, to which, Sri Lanka is a signatory. The Harmonized System is comprised of the headings and subheadings consisting of commodities or groups of commodities, numerical codes assigned for those headings and subheadings, both categories arranged in to Sections and Chapters with some Sections, Chapters and Subheadings having preceding Legal Notes, and the General Rules for the Interpretation of the Harmonized Commodity Description and Coding System. The said Subheadings are identified by six-digit numerical codes known as Harmonized System Codes or Commodity Codes.  
  
(ii) Depending upon the national requirements, the list of commodities referred to in paragraph (i) above is further subdivided at national level by creating National Subdivisions under Harmonized System Codes. Such National Subdivisions are identified by sub-commodity codes comprised of eight-digits.
3. For determination of the duty rate or rates applicable for any goods, wares or merchandise, hereinafter referred to as commodities, the same shall be classified in the said list of commodities, and the appropriate Harmonized System Code shall be selected.
4. Where a commodity code is subdivided at national level, it shall be mandatory to classify the commodity beyond the six-digit level, down to the lowest hierarchical national level.
5. The classification of the commodities in the nomenclature down to the sixth digit level (to determine the appropriate Harmonized System Code) shall be governed by the principles set out under the General Rules for the interpretation (GRI) of the Harmonized System.
6. For the purposes of paragraph 05, due reference shall also be made to the Explanatory Notes to the said Harmonized System.
7. Where nationally subdivided, the classification beyond the six-digit level shall be governed by the following principles:
  - i. Where the National Subdivision (NSD) are created at two hierarchical levels and identified by three dashes ("Three - dash NSD") and four dashes ("Four - dash NSD") respectively preceding the text, the Three - dash NSD shall be considered as hierarchically higher to the Four-dash NSD. First the applicable Three -dash NSD under the appropriate Harmonized System Code shall be selected and thereafter the applicable Four - dash NSD under the selected Three -dash NSD shall be selected.
  - ii. The classification among the NSD shall be according to the text of each subdivision, but shall be governed - mutatis mutandis - by the provisions of GRI; the text providing the most specific description shall determine the appropriate NSD. For that purpose, Three-dash NSD are comparable only with the other Three-dash NSD created under the same six-digit code (Harmonized System Code); likewise, four dash NSD are comparable only with the other Four-dash NSD created under the same Three -dash NSD.



- iii. NSD shall be considered in the same numeric sequence as they appear in the Table of Duties. All preceding subdivisions under the selected six-digit code should be considered in their numerical sequence and exhausted, before choosing a particular NSD, as indicated in subparagraph (ii) above.
8. Every commodity so classified down to the lowest hierarchical level, shall be levied, subject to provisions of paragraphs 09(i), (ii) and (iii) respectively, with the General Rate of duty or the Preferential Rate of duty where applicable, prescribed against the respective Commodity Code (Harmonized System Code) or the NSD Code appropriate for that commodity.
9. For the purposes of paragraph 08,
  - i. wherever more than one General rate of duty is specified, the rate that accrues the highest amount of duty shall apply, unless specified otherwise.
  - ii. wherever a Preferential Rate and a General Rate of duty are prescribed for any commodity, the Preferential Rate shall be levied provided that the commodity is proved to the satisfaction of the Director General of Customs to have been produced or manufactured in the respective country or groups of countries as prescribed and are in accordance with the terms and conditions of the resolution prescribing such Preferential Rate or rates, as published in the Gazette.
  - iii. During the implementation of Tariff Liberalization Program of a Free Trade Agreement, to which Sri Lanka is a party, if the rate of duty of a commodity reflected in the Column (4) of the Schedule against the respective Free Trade Agreement is more than the General Rate of Duty reflected in the Column (5) of the Schedule, then the General Rate of Duty shall be applied.
10. Where the commodities qualify for concessionary rates listed in Annex-1 to schedule "A", the commodities shall be levied with the concessionary rates; where the commodities are qualified for exemptions as per list of exemptions in Annex – II, the commodity shall be exempted from such duties. For purpose of this paragraph, Director General of Customs shall be the final authority as for deciding whether the commodity qualifies for such concession or exemption.
11. Machinery, plant and equipment, if imported disassembled or unassembled for convenience of packing, handling and/or transport, and presented in different consignments, are to be classified as the article (commodity) resulting after assembly if the Director General of Customs is satisfied that the goods warranted presentation in that manner, and the rate of duty applicable for such disassembled or unassembled goods shall be the rate of duty applicable to the assembled article.

## COMPUTATION OF IMPORT LEVIES

Following duties and fiscal levies are collected by Sri Lanka Customs, on imported goods, at the time of importation.

Customs Duty (Preferential and General)	Export Development Board Cess	Port and Airport Development Levy (PAL)
Excise (Special Provisions) Duty (ED)	Value Added Tax (VAT)	Special Commodity Levy (SCL)

Abbreviations.

<b>v</b>	CIF Value in Rupees	<b>e</b>	Excise (Special Provisions) Duty
<b>c</b>	Cess under Export Development Board Act	<b>t</b>	Value Added Tax
<b>d</b>	Customs Duty *	<b>p</b>	Ports and Airports Development Levy

<b>Customs Duty</b>	$d = (\text{CIF value}) * (\text{Customs Import Duty Rate})$	or	$d = (\text{Quantity}) * (\text{Unit Rate of Customs Import Duty})$
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<b>Excise (Special Provisions) Duty</b>	$e = (v + 15\% \text{ of } v + d + c + p) * \text{Excise Duty Rate}$	or	$e = (\text{Quantity}) * (\text{Unit rate of Excise Duty})$
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<b>Export Development Board Cess</b>	$c = (v) * (\text{Cess Levy Rate})$	or	$c = (\text{Quantity}) * (\text{Unit Rate of Cess Levy})$
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<b>Value Added Tax</b>	$t = (v + 10\% \text{ of } v + d + c + p + e) * (\text{VAT Rate})$
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<b>Port and Airport Development Levy</b>	$p = (v) * (\text{PAL Rate})$
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<b>Special Commodity Levy</b>	$\text{SCL} = (\text{Quantity}) * (\text{Unit rate of SCL})$
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**\* Note:** If the Customs Duty is waived by the Ministry of Finance or a concessionary Duty rate or a preferential rate is granted, then 'd' stands for the actual amount of Duty paid. In the event the Customs Duty payment is suspended (for e.g. under the Bonding Regime), then d' stands for "actual amount of Duty that was payable".

## **COUNTRIES COMING UNDER VARIOUS PREFERENTIAL TRADE AGREEMENTS AND INDICATORS FOR PREFERENTIAL RATES OF DUTY**

### ***AGREEMENT ON GLOBAL SYSTEM OF TRADE PREFERENCE (GSTP)***

- |   |                              |                                  |   |
|---|------------------------------|----------------------------------|---|
| 1. Algeria                                | 2. Ecuador                   | 3. Mexico                        | 4. Democratic Socialist Republic of Sri Lanka |
| 5. Argentina                              | 6. Egypt                     | 7. Morocco                       | 8. Sudan                                      |
| 9. People's Republic of Bangladesh        | 10. Ghana                    | 11. Mozambique                   | 12. Thailand                                  |
| 13. Benin                                 | 14. Guinea                   | 15. Nicaragua                    | 16. Trinidad and Tobago                       |
| 17. Bolivia                               | 18. Guyana                   | 19. Nigeria                      | 20. Tunisia                                   |
| 21. Brazil                                | 22. Republic of India        | 23. Islamic Republic of Pakistan | 24. United Republic of Tanzania               |
| 25. Cameroon                              | 26. Indonesia                | 27. Peru                         | 28. Vietnam                                   |
| 29. Chile                                 | 30. Islamic Republic of Iran | 31. Philippines                  | 32. Venezuela                                 |
| 33. Colombia                              | 34. Iraq                     | 35. Republic of Korea            | 36. Zimbabwe                                  |
| 37. Cuba                                  | 38. Libyan Arab Jamahiriya   | 39. Romania                      |   |
| 40. Democratic People's Republic of Korea | 41. Malaysia                 | 42. Singapore                    |   |

### ***INDIA – SRI LANKA FREE TRADE AGREEMENT***

- |                      |   |
|----------------------|---|
| 1. Republic of India | 2. Democratic Socialist Republic of Sri Lanka |
|----------------------|---|

### ***PAKISTAN – SRI LANKA FREE TRADE AGREEMENT***

- |                                 |   |
|---------------------------------|---|
| 1. Islamic Republic of Pakistan | 2. Democratic Socialist Republic of Sri Lanka |
|---------------------------------|---|

### ***AGREEMENT ON SOUTH ASIAN FREE TRADE AREA (SAFTA)***

- |                                    |   |
|------------------------------------|---|
| 1. People's Republic of Bangladesh | 5. Kingdom of Nepal                           |
| 2. Kingdom of Bhutan               | 6. Islamic Republic of Pakistan               |
| 3. Republic of India               | 7. Democratic Socialist Republic of Sri Lanka |
| 4. Republic of Maldives            | 8. Islamic Republic of Afghanistan            |

***AGREEMENT ON ASIAN FREE TRADE AREA (AFTA)***

- |                                    |   |
|------------------------------------|---|
| 1. People's Republic of Bangladesh | 5. Lao People's Democratic Republic           |
| 2. People's Republic of China      | 6. Democratic Socialist Republic of Sri Lanka |
| 3. Republic of India               |   |
| 4. Republic of Korea               |   |

***LEAST DEVELOPED COUNTRIES (LDCS) UNDER SAFTA***

- |                                    |                         |
|------------------------------------|-------------------------|
| 1. People's Republic of Bangladesh | 3. Republic of Maldives |
| 2. Kingdom of Bhutan               | 4. Kingdom of Nepal     |

***SINGAPORE– SRI LANKA FREE TRADE AGREEMENT***

- |              |   |
|--------------|---|
| 1. Singapore | 2. Democratic Socialist Republic of Sri Lanka |
|--------------|---|

**INDICATORS FOR PREFERENTIAL RATES OF DUTY**

- |             |   |
|-------------|---|
| <b>(AP)</b> | - For Imports under the Asia – Pacific Trade Agreement (APTA)                               |
| <b>(AD)</b> | - For Imports from Least Developed Countries (LDCs) under APTA                              |
| <b>(BN)</b> | - For Imports from Bangladesh   |
| <b>(GT)</b> | - For Imports under the Agreement on Global System of Trade Preference (GSTP)               |
| <b>(IN)</b> | - For Imports under Indo – Sri Lanka Free Trade Agreement                                   |
| <b>(PK)</b> | - For Imports under Pakistan – Sri Lanka Free Trade Agreement                               |
| <b>(SA)</b> | - For Imports from South Asian Association for Regional Cooperation (SAARC) countries only. |
| <b>(SF)</b> | - For Imports under the Agreement on South Asian Free Trade Area (SAFTA)                    |
| <b>(SD)</b> | - For Imports from Least Developed Countries (LDCs) under SAFTA                             |
| <b>(SG)</b> | - For Imports under Singapore – Sri Lanka Free Trade Agreement                              |

## **SPECIAL COMMODITY LEVY (SCL)**

Special Commodity Levy is imposed in terms of Section 2 of Special Commodity Levy Act, No. 48 of 2007.

The purpose of the introduction of this Levy was to overcome the complexities associated with the application and administration of multiple taxes on essential commodities. Accordingly, the Special Commodity Levy is applicable on such specified items as a composite tax in lieu of all other prevailing levies [such as Customs Duty, VAT, EDB Cess, Excise (Special Provisions) Duty, PAL and NBT].

## **CESS LEVY AND MAXIMUM RETAIL PRICE (MRP) BASED CESS LEVY**

Cess levy was imposed in terms of Section 14(1) of the Sri Lanka Export Development Act No. 40 of 1979 and the rates specified are provided in the National Tariff Guide.

A Cess levy called "MRP-based Cess" payable on selected commodities falling within HS 1704.10.10, 1704.90.10, 1806.31, 1806.32, 1905.31.10, 1905.32.10, 1905.40.10, 1905.90.20, 3401.11.10, and 3401.19.10 was introduced on 15.10.2007

Wherever more than one rate (out of the three rates - namely, ad-valorem rate, Maximum Retail Price (MRP) based rate and Unit Rate) are specified, the applicable rate shall be the rate which results in the highest amount as Cess.

A Cess levy called "MRP-based Cess" payable on selected commodities falling within HS 1704.10.10, 1704.90.10, 1806.31, 1806.32, 1905.31.10, 1905.32.10, 1905.40.10, 1905.90.20, 3401.11.10, and 3401.19.10 was introduced on 15.10.2007.

The levy is a percentage of the maximum retail price of such goods in Sri Lanka minus permissible abatement. The percentage of abatement is determined by the Ministry of Finance and Planning by taking into consideration the charges incurred after importation and the profit margin. The abatement is presently decided at 35%.

Under this scheme the importer of such goods is required, at the time of importation, to have the MRP clearly marked on the packing of each product in English language. The regulations to this effect are published under the Consumer Affairs Authority Act No. 09 of 2003, for selected items from time to time.

On submission of CusDec for such goods, the Importer must make a separate declaration giving the maximum retail price in Sri Lanka Rupees against each product of different brand, Article Number, size, etc. The format of this declaration was published under Customs DOPL No. 606B.

## COMMODITIES SUBJECTED TO OTHER STATUTORY REGULATIONS AND REQUIREMENTS

Importations of commodities which are subjected to approval or pre- import sanctioning/ licensing except ICL/ SLSI requirements are listed below. It is important to note that the list indicates only the frequently required permits and licenses and hence NOT Exhaustive. Responsibility of obtaining the applicable approvals and permits from the respective authorities lies with the importers concerned.

Serial No.	HS Codes	Articles	Statutory Requirements
1	Chapter 1	Live Animals	<p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for all animals of Chapter 1.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all non domestic animals of Chapter 1.</p> <p>For animals coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for animals covered by CITES.</p>
2	Chapter 2	Meat and Edible Meat Offal	<p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all meat and edible meat offal of Chapter 2.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for Meat and edible meat offal of non domestic animals of Chapter 2.</p> <p>All meat and Edible Meat Offal in Chapter 2 is subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>For Meat and edible meat offal of animals coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for Meat and edible meat offal of animals covered by CITES.</p>

3	Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	<p>Require prior registration at the Department of Fisheries and Aquatic Resources for all importers of Fish and fishery products. [Fish and Fishery Products, Export, Import and Re-export Management Regulations 2017, No. 2023/51 - 15.06.2017]</p> <p>All edible fish and crustaceans, molluscs and other aquatic invertebrates are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Importation is prohibited/restricted of any fish or fishery product prohibited/restricted under Fisheries and Aquatic Resources Act No.2 of 1996.</p> <p>For Fish and fishery products coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for Fish and fishery products covered by CITES.</p>
4	Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	<p>All goods and products except HS 0407.11.00 and 0407.19.00 in Chapter 4 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for birds' eggs and edible products of animal origin of headings 04.07, 04.08 and 04.10.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for birds' eggs and edible products of headings 04.07, 04.08 and 04.10 except for eggs and edible products of poultry and products originated from domestic animals.</p>
5	Chapter 5	Products of animal origin not elsewhere specified or included	<p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for products of animal origin.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products of non domestic animal origin.</p> <p>Products of HS 0501.00.10, 0506.10.10, 0506.90.10, 0511.91.10, 0511.99.50, 0505.90.00 and waste of heading 0507.10 are subjected to the inspection and approval of the Central Environmental Authority.</p>

			<p>Require prior registration at the Department of Fisheries and Aquatic Resources for all importers of Fish and fishery products. [Fish and Fishery Products, Export, Import and Re-export Management Regulations 2017, No. 2023/51 - 15.06.2017]</p> <p>Require prior approval of National Medicines Regulatory Authority for glands and animal products used in the preparation of pharmaceutical products. [National Medicines Regulatory Act, No.5 of 2015]</p> <p>For products of animal origin coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products of animal origin covered by CITES.</p>
6	Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein. [Plant Protection Act No. 35 of 1999]</p> <p>For species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for species covered by CITES.</p>
7	Chapter 7	Edible vegetables and certain roots and tubers	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all products, raw. [Plant Protection Act No. 35 of 1999]</p> <p>For species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for species covered by CITES.</p> <p>All products except products certified for sowing and rendered inedible by chemical treatment in Chapter 07 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p>



			Require prior registration and approval/ certification from Seed Certification and Plant Protection Centre/ Department of Agriculture for products intended for sowing. [Seed Act, No. 22 of 2003]
8	Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all products, raw. [Plant Protection Act No. 35 of 1999]</p> <p>For species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for species covered by CITES.</p> <p>All goods and products in Chapter 08 except HS 0801.19.20 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior registration and approval/ certification from Seed Certification and Plant Protection Centre/ Department of Agriculture for products within HS 0801.19.20. [Seed Act, No. 22 of 2003]</p>
9	Chapter 9	Coffee, tea, mate and spices	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all goods and products, raw. [Plant Protection Act No. 35 of 1999]</p> <p>All edible goods and products except products certified for sowing and rendered inedible by chemical treatment in Chapter 09 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior registration and approval/ certification from Seed Certification and Plant Protection Centre/ Department of Agriculture for products intended for sowing/ planting. [Seed Act, No. 22 of 2003]</p> <p>Require Sri Lanka Tea Board Approval/ Permit previously issued and importation be made in accordance with the conditions therein for all goods and products in Heading 09.02. [Sri Lanka Tea Board (Import &amp; Export) Regulations- 1981]</p>

10	Chapter 10	Cereals	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all goods and products. [Plant Protection Act No. 35 of 1999]</p> <p>All goods and products except products certified for sowing and rendered inedible by chemical treatment in Chapter 10 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior registration and approval/ certification from Seed Certification and Plant Protection Centre/ Department of Agriculture for products intended for sowing/ planting. [Seed Act, No. 22 of 2003]</p>
11	Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	<p>All edible goods and products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p>
12	Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all goods and products, raw. [Plant Protection Act No. 35 of 1999]</p> <p>All edible goods and products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior registration and approval/ certification from Seed Certification and Plant Protection Centre/ Department of Agriculture for products intended for sowing/ planting. [Seed Act, No. 22 of 2003]</p> <p>All goods and products in HS 1213.00.10 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>For species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior approval/ permit obtained from Department of Wildlife Conservation for species covered by CITES.</p>

13	Chapter 13	Lac; gums, resins and other vegetable saps and extracts	<p>All goods and products within HS Code 1302.11.00 are subjected to Ministry of Health/ NMRA Registration/Permit/ License [Poisons, Opium and Dangerous Drugs Ordinance]</p> <p>All edible goods and products of Chapter 13 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p>
14	Chapter14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all goods and products, raw. [Plant Protection Act No. 35 of 1999]</p> <p>All edible goods and products within HS 1404.90.20 and 1404.90.99 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p>
15	Chapter15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	<p>All edible products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for products within HS 1502.10, 1502.90 and products in Subheadings 15.03, 15.22.</p>
16	Chapter16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>All products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior registration at the Department of Fisheries and Aquatic Resources for all importers of Fish and fishery products. [Fish and Fishery Products, Export, Import and Re-export Management Regulations 2017, No. 2023/51 - 15.06.2017]</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for products in heading 16.01.</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for preserved meat, meat offal or blood, in heading 16.02.</p> <p>Require prior approval/ permit obtained from Department of Wildlife Conservation for preserved meat, meat offal or blood, of non-domestic animals in heading 16.02.</p>

			For preserved meat, meat offal or blood, of species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior approval/ permit obtained from Department of Wildlife Conservation for preserved meat, meat offal or blood, of species covered by CITES.
17	Chapter17	Sugars and sugar confectionery	<p>All products except goods and products in heading 17.03 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>All confectioneries in retail packs in Sub heading 17.04, by the directions issued under Section 10(1) of the Consumer Affairs Authority Act No. 9 of 2003, require all importers of pre packeted goods, articles and products in the schedule published in the Gazette Extraordinary No. 2188/31 of 12.08.2020 shall have the maximum retail price, the name and registered address of the manufacturer, supplier, importer or distributor clearly denoted on the packet or container of each product or article in all three languages.</p> <p>All products within HS 1703.10 and 1703.90 are subjected to the approval/ license of Excise Department of Sri Lanka. [Excise Ordinance]</p>
18	Chapter18	Cocoa and Cocoa preparations	<p>All products except goods and products in heading 18.02 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all goods and products within HS 1801.00.00, raw. [Plant Protection Act No. 35 of 1999]</p> <p>Products of heading 18.02 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>All chocolates in retail packs in Sub heading 18.06, by the directions issued under Section 10(1) of the Consumer Affairs Authority Act No. 9 of 2003 require importers of pre packeted goods, articles and products in the schedule published in the Gazette Extraordinary No 2188/31 of 12.08.2020 shall have the maximum retail price, the name and registered address of the manufacturer, supplier, importer or distributor clearly denoted on the packet or container of each product or article in all three languages.</p>

19	Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	<p>All products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>All biscuits, cakes in retail packs in Sub heading 19.05, by the directions issued under Section 10 (1) of the Consumer Affairs Authority Act No. 9 of 2003 require importers of pre packaged goods articles and products in the schedule published in the Gazette Extraordinary No. 2188/31 of 12.08.2020 shall have the maximum retail price, the name and registered address of the manufacturer, supplier, importer or distributor clearly denoted on the packet or container of each product or article in all three languages.</p>
20	Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	<p>All products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p>
21	Chapter 21	Miscellaneous edible preparations	<p>All products are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for products within HS 2104.10 and 2104.20.</p>
22	Chapter 22	Beverages, spirits and vinegar	<p>All products except products falling within heading 22.07 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>All products except products falling within Sub headings 22.01, 22.02 and nonalcoholic beverages of HS 2206.00.10 are subjected to the approval/ license of Excise Department of Sri Lanka. [Excise Ordinance]</p>
23	Chapter 23	Residues and waste from the food industries; prepared animal fodder	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all goods and products with raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval from the Director General of the Department of Animal Production and Health (DG/DAPH) for products with untreated/unprocessed animal parts.</p>

			Require prior approval from the Director General of the Department of Animal Production and Health (DG/DAPH) for animal feed and products intended to be used as animal feed.
24	Chapter 24	Tobacco and manufactured tobacco substitutes	Require a certificate of registration issued by the Commissioner General of Excise. [Regulations made under the Tobacco Tax Act No. 08 of 1999 published in the Gazette Extraordinary 1625/1 of 26.10.2009]
25	Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	<p>Food grade salt within HS 2501.00.00 is subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require Importation Permit previously issued by the Director General of Agriculture /National Plant Quarantine Service for natural sand of heading 25.05.</p> <p>All products within HS 2524.90.20, 2524.90.90, 2530.90.10, 2530.90.20 and waste within HS 2504.10.10, 2505.10.10, 2514.00.10, 2525.30.00, 2529.10.10, 2529.21.10, 2529.30.10 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Importation of products within HS 2524.10.00 and 2524.90.10 are banned.</p>
26	Chapter 26	Ores, Slag and Ash	All products in headings 26.12, 26.18, 26.19, 26.21 and products within HS 2620.11.00, 2620.19.00, 2620.20.29, 2620.30.00, 2620.40.00, 2620.99.10, 2620.99.20, 2620.99.30 and 2620.99.90 are subjected to the inspection and approval of the Central Environmental Authority.
27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	<p>Require importation permit previously issued by the Director General of Agriculture /National Plant Quarantine Service for products in heading 27.03. [Plant Protection Act No. 35 of 1999]</p> <p>Products of HS 2710.99.00 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Importation of products within HS 2710.91.00 is banned.</p> <p>Require prior registration and license/ approval from Sri Lanka Customs (Annual License), Marine Environment Protection Authority (Quantity License) and Sri Lanka Ports Authority (Annual License) for Sludge waste oil within HS 2710.19.90.</p>

28	Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<p>Waste and Scrap within HS 2804.50.10, 2804.90.10, 2805.30.10 and all products within HS 2842.90.30, 2843.30.00, 2845.10.00, 2845.90.00, 2850.00.00, 2852.10.00, 2852.90.00 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require prior approval from Ministry of Defense for importations of all products within HS 2804.70.00, 2812.11.00, 2812.12.00, 2812.13.00, 2812.14.00, 2812.15.00, 2812.16.00, 2812.17.00, 2829.11.00, 2829.19.00, 2829.90.00 (except additives used for animal feed within this HS), 2834.10.00, 2834.21.00, 2837.29.90, 2850.00.00 and 2853.10.00.</p> <p>Require prior approval from Precursor Control Authority for products within HS 2806.10.00, 2807.10.00, 2811.12.00 and 2841.61.00.</p> <p>Require prior Registration and Pesticides Import Licenses issued by office of the Registrar of Pesticide for products within HS 2804.80.00 and 2825.10.00.</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for additives used for animal feed within HS 2829.90.00.</p> <p>Require prior Approval/ Permit obtained from Sri Lanka Atomic Energy Regulatory Council for products within HS 2844.10.00, 2844.20.00, 2844.30.00, 2844.40.00 and 2844.50.00. [Ionizing Radiation Protection of the Atomic Energy Safety Regulations No. 01 of 1999- Gazette Extraordinary No. 1142/30 of 28.07.2000]</p>
29	Chapter 29	Organic chemicals	<p>Products within HS 2904.20.10, 2904.31.00, 2904.32.00, 2904.33.00, 2904.34.00, 2904.35.00, 2904.36.00, 2909.50.10, 2909.60.10, 2921.19.00, 2921.42.00, 2921.43.00, 2921.44.00, 2921.45.00, 2921.46.00, 2921.49.00, 2924.11.00, 2925.29.00, 2931.10.10, 2931.10.20, 2932.99.20, 2932.99.30, 2933.54.00, 2933.59.10 and 2933.59.90 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require prior approval from Ministry of Defense for importations of all products within HS 2903.39.40, 2904.91.00, 2904.99.00, 2920.21.00, 2920.22.00, 2920.23.00, 2920.24.00, 2920.30.00, 2920.90.00, 2921.12.00, 2921.13.00, 2921.14.00, 2922.15.00, 2922.16.00, 2922.17.00, 2922.18.00, 2922.19.00, 2922.43.00, 2929.90.00 and 2931.90.30.</p>

			<p>Require prior approval from Precursor Control Authority for products within HS 2902.30.00, 2909.11.00, 2909.19.10, 2909.20.10, 2909.30.10, 2909.30.91, 2909.30.92, 2909.30.93, 2909.30.94, 2909.41.10, 2909.43.10, 2909.44.10, 2909.49.10, 2914.11.00, 2914.12.00, 2914.31.00, 2915.24.00, 2916.16.00, 2916.34.00, 2932.91.00, 2932.92.00, 2932.93.00, 2932.94.00, 2933.32.00, 2933.39.20, 2933.52.00, 2933.53.00, 2939.41.00, 2939.42.00, 2939.44.00, 2939.61.00 and 2939.62.00.</p> <p>Require prior Registration and Pesticides Import Licenses issued by office of the Registrar of Pesticide for products within HS 2903.31.00, 2903.81.00, 2903.82.00, 2903.83.00, 2903.89.10, 2903.89.90, 2903.91.00, 2903.92.10, 2903.92.20, 2903.93.00, 2903.99.19, 2903.99.90, 2908.11.00, 2908.19.10, 2908.19.90, 2908.91.00, 2908.92.00, 2908.99.10, 2912.11.00, 2914.71.00, 2915.36.00, 2918.18.00, 2918.19.00, 2918.91.00, 2920.11.00, 2920.19.10, 2925.21.00, 2929.10.00, 2930.60.00, 2930.70.00, 2930.80.00, 2930.90.10, 2931.20.00, 2931.31.00, 2931.32.00, 2931.33.00, 2931.34.00, 2931.35.00, 2931.36.00, 2931.37.00, 2931.38.00, 2931.90.20, 2932.99.10, 2933.21.00 and all products in heading 29.10, 29.24.</p> <p>Require prior registration and license/ approval of National Medicines Regulatory Authority for all products within HS 2921.41.00. [National Medicines Regulatory Act, No.5 of 2015]</p> <p>Require prior approval for products containing Ozone Depleting substances of Sub Heading 2903.39 and 2903.70 from National Ozone Unit of Ministry of Environment.</p> <p>Importation of products within HS 2903.14.00, 2903.15.00, 2903.19.10, 2903.76.00, 2903.77.12, 2903.77.14, 2903.77.24, 2903.77.26, 2903.77.33, 2903.77.35, 2903.77.36, 2903.77.47, 2903.77.55, 2903.77.65, 2903.77.69, 2903.77.73, 2903.77.75, 2903.77.76, 2903.78.11, 2903.78.81, 2903.78.82, 2903.78.83, 2903.78.84, 2903.78.85, 2903.78.86, 2903.78.87 and 2903.78.88 is banned.</p>
30	Chapter 30	Pharmaceutical products	<p>Require prior registration and license/ approval of National Medicines Regulatory Authority for all products except veterinary medicaments/ vaccines of Chapter 30. [National Medicines Regulatory Act, No.5 of 2015]</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for veterinary medicaments of Chapter 30.</p>



			<p>Require prior Approval/ Permit obtained from Sri Lanka Atomic Energy Regulatory Council for HS 3004.90.20 and 3004.90.90. [Ionizing Radiation Protection of the Atomic Energy Safety Regulations No. 01 of 1999- Gazette Extraordinary No. 1142/30 of 28.07.2000]</p> <p>Require prior approval from Ministry of Defense for importations of all products within HS 3002.90.10.</p> <p>Require prior approval from Precursor Control Authority for products within HS 3003.41, 3003.42, 3003.43, 3004.41, 3004.42, 3004.43.</p> <p>Require prior registration/ approval from the Commissioner of Ayurveda for Ayurveda/ herbal preparations of heading 3003.90 and 3004.90.</p> <p>Require prior registration/ approval from the Homoeopathy Council for homoeopathy preparations within HS 3004.90.90.</p> <p>Importation of all products within HS 3006.92 is banned.</p>
31	Chapter 31	Fertilizers	<p>Require a license issued by the Director of the National Fertilizer Secretariat for all products in Chapter 31. [Fertilizer Act No. 68 of 1988]</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for animal fertilizer and animal or vegetable fertilizer mix in heading 31.01.</p> <p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for vegetable fertilizer and animal or vegetable fertilizer mix in heading 31.01. [Plant Protection Act No. 35 of 1999]</p>
32	Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	All edible/ food grade products in Chapter 32 are subjected to the inspection and approval of the Food & Drug Inspector vide Food Act No.26 of 1980.

33	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	<p>All edible goods and products in Subheadings 33.01 and 33.02 are subjected to the inspection and approval of the Food &amp; Drug Inspector vide Food Act No.26 of 1980.</p> <p>Require prior registration and license/ approval of National Medicines Regulatory Authority for all products in Subheadings 33.03, 33.04, 33.05, 33.06 and 33.07 except HS 3307.41.00 and 3307.49.00. [National Medicines Regulatory Act, No.5 of 2015]</p> <p>All products containing excisable articles in Chapter 33 are subjected to the approval/ license of Excise Department of Sri Lanka. [Excise Ordinance]</p>
34	Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	<p>Require prior registration and license/ approval of National Medicines Regulatory Authority for all products in Subheading 34.01 except HS 3401.20.10 and 3401.20.90 and "dental waxes" and dental preparations with a basis of plaster within HS 3407.00.00. [National Medicines Regulatory Act, No.5 of 2015]</p>
35	Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	<p>All products intended for food or allied industries in Chapter 35 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for products within HS 3503.00.00.</p>
36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Require prior approval of Ministry of Defense for all products in Chapter 36 except products in Sub heading 36.05 and 36.06.</p>
37	Chapter 37	Photographic or cinematographic goods	<p>All products in subheadings 37.04, 37.05 and 37.06 require importer registration with National Film Corporation and registered film importers shall import films according to the quota allocated for each Exhibition board.</p>

38	Chapter 38	Miscellaneous chemical products	<p>All products within HS 3801.90.10, 3802.10.10, spent animal black within HS 3802.90.00 and waste in heading 38.25 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require prior Registration and Pesticides Import Licenses issued by office of the Registrar of Pesticide for all products in heading 38.08.</p> <p>Importation of products containing Glyphosate within HS 3808.93.90 is banned.</p> <p>Require prior registration and license/ approval of National Medicines Regulatory Authority for medical diagnostic and laboratory reagents within HS 3822.00.00. [National Medicines Regulatory Act, No.5 of 2015]</p> <p>Require prior approval for products containing Ozone Depleting substances of heading 38.13, 38.14 and 38.24 from National Ozone Unit of Ministry of Environment.</p> <p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for HS 3824.99.10.</p>
39	Chapter 39	Plastics and articles thereof	<p>All products in HS 3917.10.00 are subjected to the inspection and approval of the Food &amp; Drug Inspector. [Food Act No.26 of 1980]</p> <p>All products in heading 39.15 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Polythene or any polythene product of 20 microns or below in thickness in Chapter 39, polystyrene boxes, disposable within HS 3923.10.40 are subjected to the prior approval of the Central Environmental Authority. [‘Polythene’ means all forms of polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyethylene terephthalate or any other similar raw material]</p> <p>Require prior registration and license/ approval of National Medicines Regulatory Authority for capsules used in packing of medicaments within HS 3923.90.20, 3926.90.80 and colostomy and urinary bags within HS 3926.90.20. [National Medicines Regulatory Act, No.5 of 2015]</p>

40	Chapter 40	Rubber and articles thereof	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for all products in heading 40.01. [Plant Protection Act No. 35 of 1999]</p> <p>All products in heading 40.04 and products within HS 4017.00.10 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require prior registration and license/ approval of National Medicines Regulatory Authority for hygienic or pharmaceutical articles in heading 40.14 and HS 4015.11.00. [National Medicines Regulatory Act, No.5 of 2015]</p> <p>Importation of retreaded tyres within HS 4012.11.00, 4011.12.00, 4011.13.00, 4011.19.00 and used pneumatic tyres within HS 4012.20.00 are banned.</p>
41	Chapter 41	Raw hides and skins (other than furskins) and leather	<p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for all products with domestic animal parts in the headings 41.01, 41.02, 41.03, 41.04, 41.05, and 41.06.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all products with non domestic animal parts in the headings 41.01, 41.02, 41.03, 41.04, 41.05 and 41.06.</p> <p>Parings and other waste, leather dust, powder and flour within HS 4115.20.00 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>For all products with parts from species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products originated from species covered by CITES.</p>
42	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	<p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for all products in Chapter 42 with domestic animal parts.</p>

			<p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all products in Chapter 42 with non domestic animal parts.</p> <p>For all products with parts from species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products originated from species covered by CITES.</p>
43	Chapter 43	Furskins and artificial fur; manufactures thereof	<p>Require prior approval and subsequent inspection/approval from Director General of the Department of Animal Production and Health (DG/ DAPH) for all products in the headings 43.01 and 43.02 with domestic animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all products in the headings 43.01 and 43.02 with non domestic animal parts.</p> <p>For all products originated from species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products originated from species covered by CITES.</p>
44	Chapter 44	Wood and articles of wood; wood charcoal	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein. [Plant Protection Act No. 35 of 1999]</p> <p>For all products originated from species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products originated from species covered by CITES.</p>
45	Chapter 45	Cork and articles of cork	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein. [Plant Protection Act No. 35 of 1999]</p>

46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein. [Plant Protection Act No. 35 of 1999]</p> <p>For all products originated from species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products originated from species covered by CITES.</p>
47	Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	All products in heading 47.07 are subjected to the inspection and approval of the Central Environmental Authority.
48	Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Cigarette paper in heading 48.13 is subjected to the approval/ license of Excise Department of Sri Lanka. [Excise Ordinance]
49	Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, type scripts and plans	<p>Require prior approval for unused postage, revenue or similar stamps of current or new issue in heading 49.07 from the Philatelic Bureau of the Department of Posts.</p> <p>Any article derogatory to any religious teacher or his teachings or having references disparaging and insulting to any religious teacher or his teachings, containing matter leading to acts made punishable under Section 120 of the penal code, containing indecent or obscene images, lottery proposals, circulars and tickets are prohibited. [Section 12 and the Schedule B of Customs Ordinance]</p>
50	Chapter 50	Silk	<p>Require prior approval from the Director General of the Department of Animal Production and Health (DG/DAPH) for the goods and products in headings 50.01, 50.02 and 50.03.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products in heading 50.01.</p> <p>All goods and products in heading 50.03 are subjected to the inspection and approval of the Central Environmental Authority.</p>

51	Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	<p>Require prior approval from the Director General of the Department of Animal Production and Health (DG/DAPH) for the goods and products in headings 51.01, 51.02 and 51.03.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with non-domestic animal parts.</p> <p>All goods and products in heading 51.03 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>For all products with parts of species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for parts of species covered by CITES.</p>
52	Chapter 52	Cotton	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of headings 52.01 and 52.02. [Plant Protection Act No. 35 of 1999]</p> <p>All goods and products in heading 52.02 are subjected to the inspection and approval of the Central Environmental Authority.</p>
53	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of raw goods and products of Chapter 53. [Plant Protection Act No. 35 of 1999]</p> <p>Tow and waste in Chapter 53 is subjected to the inspection and approval of the Central Environmental Authority.</p>
54	Chapter 55	Man-made staple fibres	All products in heading 55.05 are subjected to the inspection and approval of the Central Environmental Authority.
55	Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Require prior approval/ registration at the Department of Fisheries and Aquatic Resources for all importers of made up fishing nets within HS 5608.11.10. [Fish and Fishery Products, Export, Import and Re-export Management Regulations 2017, No. 2023/51 - 15.06.2017]

			Require prior approval from National Aquatic Resources Research and Development Agency (NARA) for all importations of made up fishing nets within HS 5608.11.10.
56	Chapter 57	Carpets and other textile floor coverings	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 57 containing raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products withdraw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.</p>
57	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	All products within HS 5804.10.11 are subjected to the inspection and approval of the Central Environmental Authority.
58	Chapter 61	Articles of apparel and clothing accessories knitted or crocheted	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 61 containing raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.</p>
59	Chapter 62	Articles of apparel and clothing accessories not knitted or crocheted	Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 62 with raw plant material. [Plant Protection Act No. 35 of 1999]



			<p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ non domestic animal parts.</p>
60	Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 63 with raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.</p> <p>Require prior NMRA Registration and Approval/ License for Hygienic or Pharmaceutical articles in heading 63.07.</p> <p>All products in headings 63.09 and 63.10 are subjected to the inspection and approval of the Central Environmental Authority.</p>
61	Chapter 64	Footwear, gaiters and the like; parts of such articles	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 64 with raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.</p>

62	Chapter 65	Headgear and parts thereof	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 65 with raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/nondomestic animal parts.</p>
63	Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 66 with raw plant material. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.</p>
64	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	<p>Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for importation of goods and products of Chapter 67,with plant material/parts. [Plant Protection Act No. 35 of 1999]</p> <p>Require prior approval and subsequent inspection/approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all goods and products with raw/ unprocessed animal parts.</p> <p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.</p>

65	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Waste, within HS 6806.10.10, 6809.11.10, 6809.19.10 and concrete cement blocks encasing industrial waste sludge within HS 6810.11.10 and 6810.99.10 are subjected to the inspection and approval of the Central Environmental Authority.
66	Chapter 70	Glass and glassware	Waste and scrap, within HS 7001.00.10 and 7001.00.90 are subjected to the inspection and approval of the Central Environmental Authority.
67	Chapter 71	Natural or cultured pearls, precious to semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	<p>Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products in headings 71.01 and 71.16.</p> <p>All products in heading 71.12 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require a duly validated certificate for all importers of rough diamonds that the diamonds have been handled in accordance with the provisions of the Kimberly Process Certificate. [Gazette extraordinary No. 1292/31 of 13.06.2003 stipulated under Imports and Exports (Control) Regulations No. 01 of 2003]</p>
68	Chapter 72	Iron and steel	All products in heading 72.04 are subjected to the inspection and approval of the Central Environmental Authority.
69	Chapter 74	Copper and articles thereof	All products in heading 74.04 are subjected to the inspection and approval of the Central Environmental Authority.
70	Chapter 75	Nickel and articles thereof	All products in heading 75.03 are subjected to the inspection and approval of the Central Environmental Authority.
71	Chapter 76	Aluminum and articles thereof	All products in heading 76.02 are subjected to the inspection and approval of the Central Environmental Authority.
72	Chapter 78	Lead and articles thereof	All products in heading 78.02 are subjected to the inspection and approval of the Central Environmental Authority.

73	Chapter 79	Zinc and articles thereof	All products in heading 79.02 are subjected to the inspection and approval of the Central Environmental Authority.
74	Chapter 80	Tin and articles thereof	All products in heading 80.02 are subjected to the inspection and approval of the Central Environmental Authority.
75	Chapter 81	Other base metals; cermets; articles thereof	All waste and scrap in Chapter 81 are subjected to the inspection and approval of the Central Environmental Authority.
76	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	<p>Require Ministry of Defense approval vide letter no. MOD/MLO/01/08 A-3 of 13.10.2014 for piston engines of a cylinder capacity not exceeding 1000cc within HS 8408.10.00 and two stroke petrol engines, copying machines within HS 8443.31.10, 8443.32.10 and 8443.39.10.</p> <p>Require prior Approval/ Permit obtained from Sri Lanka Atomic Energy Regulatory Council for all products in heading 84.01. [Ionizing Radiation Protection of the Atomic Energy Safety Regulations No. 01 of 1999- Gazette Extraordinary No. 1142/30 of 28.07.2000]</p> <p>All used/ reconditioned products in heading 84.15 except products within HS 8415.90.19 and 8415.90.29 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require prior approval for products containing Ozone Depleting substances within HS 8415.90.19 and 8415.90.29 from Ministry of Environment.</p> <p>All used/ reconditioned products in heading 84.18 except products within HS 8418.61.00 are subjected to the inspection and approval of the Central Environmental Authority.</p> <p>Require prior approval for products containing Ozone Depleting substances within HS 8418.61.00 from Ministry of Environment.</p> <p>All products of HS 8450.11.20, 8450.12.20, 8450.19.20, 8471.30.10, 8471.41.10, 8471.49.10 and 8471.50.10 are subjected to the inspection and approval of the Central Environmental Authority.</p>

77	Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproduce, and parts and accessories of such articles	<p>Require prior approval from Telecommunication Regulatory Commission for all products in headings 85.17, 85.25, 85.26 and products within HS 8529.10.10 and 8529.10.90.</p> <p>All used/ reconditioned products in heading 85.28 and waste and scrap in heading 85.48 are subjected to the inspection and approval of the Central Environmental Authority.</p>
78	Chapter 87	Vehicles other than railway or tramway rolling stock and parts and accessories thereof.	Require recommendation of Director General of Health Services for ambulances more than 03 years old in Chapter 87.
79	Chapter 88	Aircraft, spacecraft and parts thereof	<p>Require prior approval from Ministry of Defense for all the products in the Chapter 88.</p> <p>Require prior approval from Civil aviation Authority for all products in Chapter 88.</p>
80	Chapter 89	Ships, boats and floating structures	<p>Require prior approval from Ministry of Defense for war ships within HS 8906.10.00.</p> <p>Require prior approval from Ministry of Ports and Shipping for the importation of all ships, boats and barges and similar vessels in heading 89.01.</p> <p>Require prior approval from Department of Fisheries and Aquatic Resources for more than 2 years used fishing vessels, factory ships and other vessels within HS 8902.00.19.</p> <p>Require prior approval from Ministry of Youth and Sports for more than 2 years used yachts, vessels for pleasure or sports, rowing boats and canoes in heading 89.03.</p>
81	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	<p>Require prior Ministry of Defense approval for the products in heading 90.13 with provisions to be associated with Arms.</p> <p>All articles for medical, surgical, dental uses in headings 90.18, 90.19, 90.20, 90.21 and parts and accessories of above in heading 90.33 require prior NMRA Registration and approval/ License.</p> <p>Require prior Approval/ Permit obtained from Sri Lanka Atomic Energy Regulatory Council for all products in heading 90.22. [Ionizing Radiation Protection of the Atomic Energy Safety Regulations No. 01 of 1999- Gazette Extraordinary No. 1142/30 of 28.07.2000]</p>

			Require prior NMRA Registration and approval/ License for X ray machines of medical, surgical or dental uses in heading 90.22. [National Medicines Regulatory Act, No.5 of 2015]
82	Chapter 93	Arms and ammunition; parts and accessories thereof	Require Ministry of Defense approval for all products in the Chapter 93.
83	Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Require prior approval from Ministry of Defense for the importation of remote- controlled products within HS 9503.00.20, 9503.00.40, 9503.00.60, 9503.00.80.  Require prior approval from Telecommunication Regulatory Commission for the importation of remote- controlled products within HS 9503.00.20, 9503.00.40, 9503.00.60, 9503.00.80.
84	Chapter 96	Miscellaneous Manufactured articles	Require prior approval from the Director General of the Department of Animal Production and Health (DG/ DAPH) for all products in heading 96.01 with domestic animal parts.  Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all products in heading 96.01 with non domestic animal parts.  For all products in heading 96.01, with parts from species coming under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora), guidelines stipulated under CITES shall be followed. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for species covered by CITES.  Require prior NMRA Registration and approval/ License for pharmaceutical articles in heading 96.02 and articles in heading 96.19. [National Medicines Regulatory Act, No.5 of 2015]  Require Plant Importation Permit previously issued by the Director General of Agriculture/National Plant Quarantine Service and importation be made in accordance with the conditions therein for products with untreated/un-processed plant material in headings 96.02 and 96.03. [Plant Protection Act No. 35 of 1999]

**SRI LANKA STANDARDS INSTITUTION'S**  
**REGULATIONS SHEDULE 1**

Serial No.	HS Codes	Item Description Column III	Standards Column IV
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1	0402.21 0402.10 0402.29	Full Cream Milk Powder Low Fat Milk Powder Non-Fat (Skimmed) Milk Powder	SLS 731 Specification for Milk Powder
2	0402.99.10 0402.99.90	Condensed Milk	SLS 179 Specification for Sweetened Full Cream Condensed Milk
3	0405.10	Butter	SLS 279 Specification for Butter
4	0405.20	Dairy Fat Spread	SLS 1428 Specification for Dairy Fat Spread
5	0713.40.12	Red Lentils	SLS 896 Specification for Red Lentils
6	0910.30	Turmeric Whole & Ground	SLS 613 Specification for Turmeric powder
7	1507.10 1507.90	Soya Bean Oil	SLS 293 Specification for Soya Bean Oil
8	1508.10 1508.90	Ground-nut Oil (Peanut Oil)	SLS 947 Specification for Groundnut Oil (peanut Oil)
9	1511.10 1511.90 1511.90.20	Palm Oil	SLS 720 Specification for Palm Oil
10	1511.90.30 1511.90.90	Palm Olein	SLS 961 Specification for Palm Olein
11	1511.90.10	Palm Stearin	SLS 960 Specification for Palm Stearin
12	1512.11 1512.19	Sunflower Seed Oil	SLS 946 Specification for Sunflower Seed Oil
13	1513.11 1513.19	Coconut Oil	SLS 32 Specification for Coconut Oil
14	1513.21 1513.29	Palm Kernel Oil	SLS 862 Specification for Palm Kernel Oil
15	1513.21 1513.29	Palm Kernel Olein	SLS 1555 Specification for Palm Kernel Olein
16	1515.21 1515.29	Maize(Corn) Oil	SLS 905 Specification for Maize (Corn) Oil
17	1515.50	Sesame Oil (Gingerly Oil)	SLS 231 Specification on Sesame Oil (Sesame Oil/Gingerly Oil)
18	1517.10 1517.10.30	Margarine including Fat Spread	SLS1427 Specification for Fat Spreads and Blended Fat

Serial No.	HS Codes	Item Description Column III	Standards Column IV
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	1517.10.90	and Blended Fat Spread	Spreads
19	1604.11 1604.12 1604.13 1604.14 1604.15 1604.16 1604.19	Canned Fish	SLS 591 Specification for Canned Fish
20	1604.20	Canned Fish Curry	SLS 1106 Specification for Canned Fish Curry
21	1701.14	Brown Sugar	SLS 883 Specification Brown Sugar
22	1701.99.10 1701.99.20 1701.99.90	White Sugar and Icing Sugar	SLS 191 Specification for White Sugar
23	1704.10 1704.10.10	Chewing Gum And Bubble gum	SLS 1265 Specification for Chewing Gum And Bubble gum
24	1704.90.10 1704.90.90	Soft Candy	SLS 1575 Specification for Soft Candy
25	1704.90.10 1704.90.90	Hard Candy	SLS 1576 Specification for Hard Candy
26	1902.11 1902.19 1902.20 1902.30	Noodles Instant Noodles Macaroni Spaghetti Vermicelli	SLS 420 Specification for Pasta Products SLS 1534 Specification for Instant Noodles
27	1902.11 1902.19 1902.20 1902.30	Rice Noodles (Rice Vermicelli)	SLS 858 Specification for Rice Noodles (Rice Vermicelli)
28	1905.31	Biscuits & Cookies	SLS 251 Specification for Biscuits
29	1905.32	Wafers	SLS 1313 Specification for Wafers
30	2006.00.10 2006.00.90	Canned pineapple	SLS 266 Specification for Canned pineapple
31	2006.00.10 2006.00.90	Canned mangoes	SLS 536 Specification for Canned mangoes
32	2007.10 2007.91 2007.99	Jams Jellies Marmalades& preserves	SLS 265 Specification for Jams, Jellies, Marmalades & preserves

Serial No.	HS Codes	Item Description Column III	Standards Column IV
33	2009.19	Fruit Squashes Fruit Syrups Fruit Cordials	SLS 214 Specification for Fruit Squashes, Fruit Syrups and Fruit Cordials
	2009.29		
	2009.39		
	2009.49		
	2009.50		
	2009.61		
	2009.69		
	2009.79		
	2009.81		
	2009.89		
2009.90			
34	2009.11.10	Fruit Cordial Concentrates Fruit Squash Concentrates Fruit Syrup Concentrates	SLS 730 Specification for Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates
	2009.11.90		
	2009.19		
	2009.29		
	2009.39		
	2009.49		
	2009.50		
	2009.69		
	2009.79		
	2009.81		
2009.89			
2009.90			
35	2009.12	Ready to Serve Fruit Drinks	SLS 729 Specification for Ready to Serve Fruit Drinks
	2009.21		
	2009.31		
	2009.41		
	2009.71		
36	2009.50	Fruit Juices Nectars	SLS 1328 Specification for Fruit Juices and Nectars
	2009.61		
	2009.81		
	2009.89		
	2009.90		
37	2103.10	Soya Sauce	SLS 1035 Specification for Soya Sauce
38	2103.20	Tomato Sauce & Ketchup, Catsup / Catchup	SLS 260 Specification for Tomato Sauce
39	2103.90	Chilli Sauce	SLS 581 Specification for Chilli Sauce
40	2105.00	Ice-cream	SLS 223 Specification for Ice Cream
41	2105.00	Frozen Confections Freeze Drink	SLS 967 Specification for Frozen Confections and Freeze Drink
42	2106.90.99	Milk added drinks	SLS 917 Specification for Milk

Serial No.	HS Codes	Item Description Column III	Standards Column IV	
			Added Drinks	
43	2201.90	Bottled Drinking Water	SLS 894 Specification for Packaged (Bottled) Drinking Water	
44	2201.10.10 2201.10.90	Bottled Natural Mineral Water	SLS 1038 Specification for Bottled Natural Mineral Water	
45	2202.10 2202.99.30 2202.99.90	1.flavoured And Sweetened Carbonated Beverages 2. Carbonated water or soda water with or without permitted flavours 3. flavoured caffeinated Beverages.	SLS 183 Specification for Carbonated Beverages	
				2202.10
				2202.90
46	2202.10 2202.90 2202.99.30 2202.99.90	Non-Carbonated Synthetic / Artificial Flavored Cordials and Beverages	SLS 221 Specification for Non-Carbonated Artificial / Flavored Cordials and Beverages	
47	2501.00	Food Grade salt (Granular Form )	SLS 79 Specification for Food Grade salt ( Granular Form )	
48	2501.00	Food Grade salt (powdered Form)	SLS 80 Specification for Food Grade salt ( powdered Form )	
49	2523.29.20 2523.29.30	Ordinary Portland Cement	SLS 107 Specification for Ordinary Portland Cement	
50	2523.29.20 2523.29.30	Portland limestone cement	SLS 1253 Specification for Portland limestone cement	
				2523.29.20
51	2523.29.20 2523.29.30 2523.30 2523.90	Masonry Cement	SLS 515 Specification for Masonry Cement	
				2523.29.20
				2523.29.30
				2523.90
52	2523.90	Blended hydraulic cement	SLS 1247 Specification for Blended hydraulic cement	
53	3303.00.21	Baby Cologne	SLS 589 Specification for Baby Cologne	
54	3304.91	Skin Powder for Infants	SLS 187 Specification for Skin Powder for Infants	
55	3306.10	Toothpaste	SLS 275 Specification for Toothpaste	
56	3401.11.10 3401.11.90	Toilet Soap Bathing bar	SLS 34 Specification for Toilet Soap SLS 1220 Specification for Bathing bar	
				3401.11.10
57	3401.11.10	Baby Soap	SLS 547 Specification for Baby	



Serial No.	HS Codes	Item Description Column III	Standards Column IV
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	3401.11.90		Soap
58	3401.19.10 3401.19.90	Laundry Soap	SLS 554 Specification for Laundry Soap
59	3402.20.90	Synthetic Laundry Detergent powder	SLS 760 Specification for Synthetic Laundry Detergent powder
60	3402.90.90	Laundry soap powder, Flakes and chips	SLS 38 Specification for Laundry soap powder, Flakes and chips
61	3605.00	Safety Matches	SLS 11 Specification for Safety Matches in Box
62	3808.59.10 3808.69.10 3808.91.10	Mosquito Coil	SLS 453 Specification for Mosquito Coil
63	3808.59.90 3808.69.90 3808.91.90	Mosquito Mats	SLS 930 Specification for Mosquito Mats
64	3917.23	Conduits for electrical installation	SLS 993 Specification for Conduits systems for cable management Part 1 General Requirements Part 2 Rigid Conduits of systems Part 3 Pliable conduits systems Part 4 Flexible conduits systems
65	3917.23	PVC-U (Un plasticized poly (vinyl chloride)) pipes for water supply and buried and above ground drainage and sewerage under pressure	SLS 147 Specification for unplasticized poly (vinyl chloride) pipes for water supply and buried and above ground drainage and sewerage under pressure
66	3917.23	PVC-U (unplasticized polyvinyl chloride) pipes for soil and waste discharge systems inside buildings	SLS 1325 Specification for plastic piping systems for soil and waste discharge. (Low and high temperature) inside buildings (unplasticized polyvinyl chloride) (PVC-U)
67	3917.40.90	PVC-U (Un plasticized poly (vinyl chloride)) pipes joints and fittings for potable cold water supplies.	SLS 659 Specification for PVCU (Un plasticized poly (vinyl chloride)) pipes joints and fittings for potable cold water supplies.
68	3917.40.90	PVC-U fittings for soil and waste discharge systems inside buildings.	SLS 1325 Specification for plastic piping systems for soil and waste discharge. (Low and high temperature) inside buildings (unplasticized polyvinyl

Serial No.	HS Codes	Item Description Column III	Standards Column IV
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			chloride) (PVC-U)
69	3916.10 3916.20 3926.90.99	Cable Trunking made of insulating material (Casing)	SLS 1206 Specification for Cables Trunking made of insulating material
70	3925.10 3925.90	Polyethylene water storage tanks	SLS1174 Specification for Polyethylene water storage tanks
71	4011.40 4011.90.90	Motor cycle and scooter tyres	SLS 890 Specification for Diagonal - ply motorcycle and scooter tyres
72	4011.50	Bicycle Tyres	SLS224 Specification for Bicycle Tyres
73	4013.20	Bicycle Tubes	SLS 127 Specification for Bicycle Tubes
74	4820.20	Exercise Books	SLS 382 Specification for Exercise Books
75	5204.11 5204.19 5204.20	Cotton Sewing Thread	SLS 112 Specification for Cotton Sewing Thread
76	5508.10 5508.20	Spun Polyester Sewing Thread	SLS 757 Specification for Spun Polyester Sewing Thread
77	6506.10.20 6506.10.30	Protective Helmets for vehicle users	SLS 517 Specification for Protective Helmets for vehicle users
78	6601.10 6601.91 6601.99	Umbrella (non-folding and folding)	SLS 1207 Specification for Umbrella Part 1 Non-folding umbrella Part 1 folding umbrella
79	6810.11.90	Cement tiles	SLS 863 Specification for Cement concrete tile
80	6811.40.10	Asbestos Cement Corrugated Sheets	SLS 9 Specification for Asbestos cements products Part 2 corrugated sheets
81	6811.40.20	Asbestos Cement Flat Sheets	SLS 9 Specification for Asbestos Cement Part 1 flat sheets
82	6905.10	Roofing Tiles	SLS 2 Specification for Clay roofing tiles
83	6907.21 6907.22 6907.23 6907.30 6907.40	Ceramic tiles and Porcelain Tiles	SLS 1181 Specification for Ceramic tiles
84	6911.10 6912.00.10	Porcelain and ceramic tableware	SLS 1222 Specification for porcelain tableware
85	7213.91 7213.99 7214.10.90 7214.91 7214.99 7215.90	Plain steel bars and coils for the reinforcement of concrete	SLS 26 Specification for Plain steel bars for the reinforcement of concrete

Serial No.	HS Codes	Item Description Column III	Standards Column IV
	7227.90		
86	7213.10.10 7213.10.90 7214.20.10 7214.20.90 7215.90	Ribbed steel bars for the reinforcement of concrete	SLS 375 Specification for Ribbed steel bars for the reinforcement of concrete
87	7213.91 7213.99 7214.10 7214.91.10 7214.91.20 7214.91.90 7214.99 7215.90	Hot rolled steel bars for structural and general engineering purposes i) Round bars ii) Square bars iii) Flats	SLS 949 Specification for dimensions of Hot rolled steel bars for structural and general engineering purposes Part 1 Round bars Part 2 Square bars Part 5 Flats
88	7216.10 7216.21 7216.22 7216.31 7216.40 7216.50	Hot rolled structural steel sections i) U sections ii) L sections iii) T sections	SLS 907 Specification for dimensions and sectional properties of hot rolled structural steel sections Part 3 U sections Part 4 L sections Part 5 T sections
89	7217.10 7217.20 7217.90	Mild Steel Wires	SLS 139 Specification for Mild Steel Wires for general engineering purposes
90	7217.20.20 7217.20.90	Cold drawn mild steel wire for manufacture of wire-nails	SLS 7 Specification for Cold drawn mild steel wire for manufacture of wire-nails
91	7304.31 7304.39 7304.51 7304.59 7304.90 7306.30 7307.93 7307.99	Galvanized steel pipes and sockets	SLS 829 Specification for Galvanized steel pipes and sockets
92	7311.00	Transportable Steel Gas Containers for LPG	SLS 1178 Specification for Transportable Welded Steel Gas Containers of 0.51 up to 150 l water Capacity for Liquefied Petroleum Gas SLS 1303 Specification for Transportable Refillable, Brazed Steel Cylinders for Liquefied Petroleum Gas
93	7314.20 7314.31 7314.39	Chain link fence fabric	SLS 1148 Specification for zinc coated and plastic coated steel chain link fence fabric

Serial No.	HS Codes	Item Description Column III	Standards Column IV
	7314.41 7314.42 7314.49		
94	7320.10	Leaf springs for automobile suspensions	SLS 639 Specification for Leaf springs for automobile suspensions
95	7408.11 7408.19	Conductors for insulated cables and cords	SLS 695 Specification for Conductors in insulated cables and cords
96	7615.10.90	Wrought Aluminum Utensils (Aluminum Tableware and Kitchenware)	SLS 69 Specification for Wrought Aluminum Utensils
97	8414.51	Electric Fans and Regulators	SLS 814 Specification for Electric Fans and Regulators
98	8504.10	Ballast for Tubular Fluorescent Lamps	SLS 1150 Specifications for Ballast for Tubular Fluorescent Lamps
99	8506.10.10 8506.10.90 8506.80	Primary Cells and Batteries	SLS 1198 Specification for Primary Cells and Batteries
100	8507.10 8507.10.10	Lead-Acid Starter Batteries	SLS 1126 Specification for Lead-Acid Starter Batteries
101	8516.10	Electric immersion water heaters for boiling water	SLS 1193 Specification for Electric immersion water heaters
102	8516.60	Electric Hot Plates	SLS 1495 Specification for Electric grills, toasters and similar portable cooking appliances
103	8516.79.20	Electric Kettles	SLS 1501 Specification for Households and similar electrical appliances for heating liquids
104	8536.20	Circuit breakers for over current protection for household and similar installations (MCB)	SLS 1175 Specification for Circuit breakers for over current protection for household and similar installations.
105	8536.20	Residual current operated circuit breakers without integral over current protection for household and similar users (RCCB)	SLS 1099 Specification for Residual current operated circuit breakers without integral over current protection for household and similar users
106	8536.20	Residual current operated circuit breakers with integral over current protection for household and similar uses (RCBO)	SLS 1022 Specification for Residual current operated circuit breakers with integral over current protection for household and similar users
107	8536.50.10	Glow starters for tubular	SLS 1260 Specification for Glow starters

Serial No.	HS Codes	Item Description Column III	Standards Column IV
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		florescent lamps	for tubular florescent lamps
108	8536.50.30 8536.50.90	Switches for household and similar fixed electrical installations	SLS 1000 Specification for Switches for household and similar fixed electrical installations
109	8536.61.90	Insulated bayonet lamp holders	SLS 138 Specification for Insulated bayonet lamp holders
110	8536.69.21	13A Plugs and socket outlets of type G as defined by International Electro technical Commission (IEC), including socket outlets suitable for electric vehicle charging, multiple sockets, adaptors, connection units (switched and unswitched) and fused conversion plugs etc.	SLS 734 Specification for 13A plugs, socket outlets, adaptors and connection units
111	8539.22	Tungsten filament lamps for domestic and similar general lighting purposes	SLS 984 Specification for Tungsten filament lamps for domestic and similar general lighting purposes
112	8539.31.10	Self ballasted lamps for general lighting services (CFL)	SLS 1231 Specification for self ballasted lamps (integral type compact fluorescent lamps) for general lighting services.
113	8544.42.91	Extension cords / portable socket outlets	SLS 734 Specification for 13A plugs, socket outlets, adaptors and connection units
114	8544.42.91 8544.49.20 8544.49.30	Cable reels fitted with 13A plugs and socket outlets of type G as defined by International Electro technical Commission (IEC)	SLS 1532 Specification for cable reels for household and similar purposes
115	8544.49.10 8544.49.20 8544.49.30 8544.49.40 8544.49.90 8544.60	PVC insulated electric cable 600/1000V	SLS 987 Specification for PVC insulated 600/1000V
116	8544.49.20 8544.49.30 8544.49.90	PVC insulated non-armoured cables with copper conductors for electric power and	SLS 733 Specification for electric cables PVC insulated and PVC sheathed cables for voltages up to and including 300/500V

Serial No.	HS Codes	Item Description Column III	Standards Column IV
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		lighting	
117	8544.49.20 8544.49.30 8544.49.90	PVC Insulated non-armoured cables with copper conductors for electric power and lighting and PVC Insulated electric flexible cords for use with appliances and equipment intended for domestic, office and similar environment	SLS 1504 Specification for electric cables low voltage energy cables of rated voltages up to and including 450/750 V
118	8544.49.10	Cables for Motor Vehicles	SLS 412 Specification for Cables for Motor Vehicles
119	9603.21	Tooth Brushes	SLS 276 Specification for Tooth Brushes
120	9609.10.30 9609.90	Crayons and pastels	SLS 777 Specification for Crayons and pastels
121	9617.00	Vacuum flasks	SLS 397 Specification for Vacuum ware, insulated flasks jars and jugs.
122	9619.00	Sanitary towels	SLS 111 Specification for Sanitary towels

## LIST OF CUSTOMS DUTY CONCESSIONS (IMPORTS)

Item	Description	Rate of Duty
01	Containers for the purpose of packing of gem and jewelry, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5%
02	Containers and parts thereof for the purpose of packing of Cosmetics, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5%
03	Enameled copper wire used for automated winding of induction electric motors, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of Director General of Customs.	5%
04	Thermosetting paints for mirror backing to be used for mirror industry, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to the approval of the Director General of Customs.	5%

## LIST OF EXEMPTIONS

### List of Customs Duty Exemptions (Imports)

The following categories of goods are exempted from Customs Import Duty, provided that the Director General of Customs is satisfied that those goods have been imported for the very purpose(s) approved under the respective category and that the approval had been obtained from the Secretary to the Treasury, or from such other authority as delegated by the Secretary to the Treasury:

01	Passengers' baggage as defined by Regulations made by the Minister of Finance under Section 107A of the Customs Ordinance (Chapter 235).
02	Films of educational, scientific or cultural character produced by the United Nations Organization or any of its specialized agencies imported, on the recommendation of the Secretary of the respective line Ministry, subject to approval of the Director General of Customs.

03	Temporary import of professional and scientific equipment and pedagogic material, imported subject to a guarantee prescribed by the Director General of Customs.
04	Articles awarded abroad to any person for distinction in art, literature, science or sport, or for public service or otherwise as a record of meritorious achievement and conduct, imported by or on behalf of that person, on the recommendation of the Secretary to the respective line Ministry, subject to submission of the relevant document to the Director General of Customs.
05	Raw materials and packing materials for the manufacture of pharmaceuticals, imported by the pharmaceutical manufacturers, on the recommendation of the Secretary to the Ministry in charge of Health, subject to approval of the Director General of Customs.
06	Ayurveda, Siddha and Unani, raw and prepared drugs (other than Cosmetics Preparations) and medicinal plants and Ayurveda, Siddha and Unani medicinal raw materials, specified by notification published in the Gazette by the Director General of Customs in consultation with the Secretary to the Ministry in charge of subject of Indigenous Medicines, imported on the recommendation of the Secretary to the Ministry in charge of subject of Indigenous Medicines, subject to approval by Director General of Customs.
07	Packing materials for packing of Ayurveda, Siddha and Unani, raw and prepared drugs and medicinal raw materials other than Ayurveda / Herbal Soap and Ayurveda / Herbal Tooth Paste, imported on the recommendation of the Secretary to the Ministry in charge of subject of Indigenous Medicines, subject to approval of Director General of Customs.
08	Prefabricated poultry houses, plant, machinery and equipment including parts and accessories for poultry industry, imported on the recommendation of the Secretary to the Ministry in charge of subject of Livestock, subject to approval of the Director General of Customs.
09	Machinery including medical, surgical and dental equipment, instruments, apparatus, accessories and parts thereof, ambulances, required for the provision of health services, imported on the recommendation of the Secretary in charge of subject of Ministry of Health, subject to approval of the Director General of Customs.
10	Articles of foreign production upon which import duty had previously been paid, re-imported subject to approval of the Director General of Customs.
11	Goods being gifts from persons or organizations overseas for the relief of distress caused by natural or other disasters, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
12	Goods for display or use at exhibitions, fairs, meetings or similar events, imported on the recommendation of Secretary to the respective line Ministry, subject to a guarantee prescribed by the Director General of Customs.
13	Materials and parts for the fabrication of plant, machinery & equipment; capital and intermediate goods, and transport equipment, imported for exclusive use of an industry, which exports and/or supplies to direct exporters, 50% or more of its output, under such terms and conditions approved of the Secretary to the Treasury.
14	Inputs (raw materials, components and parts) imported under inward processing scheme for export, under such terms and conditions approved by the Minister in charge of subject of Finance.
15	Ornamental fish for re-export under such terms and conditions approved by the Director General of Customs.

16	Fish caught by a fishing vessel operating from a Sri Lankan port and which has been duly registered at a Port of Registry in Sri Lanka or issued with a landing permit by the Secretary to the Ministry in charge of subject of Fisheries.
17	Equipment and materials for use within the limits of an airport in Sri Lanka and parts and accessories for repair and maintenance of aircrafts in connection with the establishment and maintenance of international air service, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
18	Apparatus, drugs and chemicals imported for educational purposes or for research work, imported on the recommendation of the Secretary to the respective line Ministry/authorized officers of respective Universities, subject to approval by the Director General of Customs.
19	Containers and accessories thereof, including container seals used for the safe carriage and security of goods, imported subject to approval of the Director General of Customs.
20	Products and preparations certified by the Ministry of Health as having been registered as drugs under the National Medicines Regulatory Authority Act, No.5 of 2015, imported subject to approval of the Director General of Customs.
21	Import of personal items (including gifts) worth not more than Rs. 20,000/= subject to approval of the Director General of Customs.
22	Import of samples in relations to business worth not more than Rs. 60,000/= subject to such terms and conditions as prescribed by the Director General of Customs.
23	Multi-layered packing materials consisting of laminates of paper, polyethylene film and aluminum foil, or of polyethylene and ethylene vinyl alcohol polymer used for packing of liquid milk, vegetable juices and fruit juices, imported on the recommendation of the Secretary to the Ministry in charge of Industries, subject to approval of the Director General of Customs.
24	Basmati rice and Potato up to the approved limit of Quota under the Pakistan – Sri Lanka Free Trade Agreement, imported on the recommendation of the Director General of Commerce, subject to approval of the Director General of Customs.
25	Any machinery, equipment, accessories and materials excluding items classified under the HS Heading 76.14 and 85.44 and utility vehicles, required for the purpose of providing electricity including distribution of electricity, by the Ceylon Electricity Board and its subsidiary companies, and such goods for the use of any project for generation of power including solar and wind power, under any agreement entered into between the Government of Sri Lanka and its development partners, as recommended by the Secretary to the Ministry in charge of subject of Power, subject to approval of the Director General of Customs.
26	Cinematographic goods and any film, which is produced in Sri Lanka and sent abroad for further processing or printing/copying, on the recommendation of the National Film Corporation, imported subject to approval of the Director General of Customs.

27	Finished leather to be used by leather products manufacturing industry / Semi Processed (Crust) leather to be used by registered tan / leather processing companies for the use of leather products manufacturing process, imported on the recommendation of the Secretary to the Ministry in charge of the subject of industries, subject to approval of the Director General of the Customs.
28	Tools, materials and equipment, imported by a manufacturer to manufacture electronic and robotic related products, according to design made in Sri Lanka on the recommendation of a national university, (established under the University Grants commission) through the Secretary to the Ministry in charge of subject of Higher Education / Technical Education, subject to approval of the Director General of Customs.
29	Weapons, armaments, ancillary equipment, ammunition, explosives, communication equipment, military vehicles, air crafts, vessels, equipment and spare parts thereof capable of being used by the armed forces and imported by the Commander of Army/ Navy/ Air Force and the Inspector General of Police for the purpose of national security as recommended by the Secretary to the Ministry in charge of Defense, subject to approval by the Secretary to the Treasury.
30	Raw materials, components, parts and accessories for the manufacturing of fishing boats by registered boat manufacturers, imported on the recommendation of the Secretary to the Ministry in charge of subject of Fisheries, subject to approval of the Director General of Customs.
31	Following equipment, accessories and parts thereof, for the use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Agriculture, subject to approval of the Director General of Customs; weather stations, greenhouses, poly-tunnels, sprinkler / misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, hydroponic trays, horticulture lamps and shade for netting.
32	Lacquers, coatings and varnishes used exclusively for coating of metal cans and closures which are used for packaging of food, imported on the recommendation of the Secretary to the Ministry in charge of Industries, subject to approval of the Director General of Customs.
33	Import of vehicles, chassis fitted with engines, bodies and cut portions, as defined in chapter 87 where Excise (Special Provisions) duty under the Excise (Special Provisions) Act, No. 13 of 1989, is applicable.
34	Parts and accessories of motor vehicles and locomotives imported by the Sri Lanka Transport Board and Department of Sri Lanka Railway, on the recommendation of the Secretary to the Ministry in charge of subject of Transport, subject to approval of the Director General of Customs.
35	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 in charge of subject of Industries, subject to the approval of the Director General of Customs.
36	Ingredients other than maize, lentils and rice, for the purpose of manufacturing animal and poultry feed, and linear low density polyethylene, classified under HS Code 3920.10.90, by a Silage Manufacturing entity to supply silage to the local livestock farmers imported on the recommendation of the Secretary to the Ministry in charge of subject of Livestock, subject to approval of the Director General of Customs

37	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, subject to approval of Director General of Customs
38	Any machinery and equipment including medical, surgical and dental instruments, apparatus, accessories and parts thereof, hospital/medical furniture and drugs, chemicals and similar items imported by the Ministry in charge of subject of Health directly, or imported and donated to the Ministry in charge of subject of Health or any institution coming under the purview of the said Ministry to facilitate the medical/ health services to manage COVID – 19 pandemic on the recommendation of the Secretary, Ministry in charge of subject of Health, subject to approval of the Director General of Customs.
39	Shrimp brood stock varieties for the purpose of promoting a disease resistant and high yielding shrimp farming, imported on the recommendation of Secretary to the Ministry in charge of subject of Fisheries, subject to approval of Director General of Customs
40	High Density Polyethylene (HDE) sheets of a thickness exceeding 0.5 mm and the width not less than 4.0 mm, in role form, for aquaculture ponds lining; Geo- Membrane and Nano Bubble Aeration System for the purpose of development prawn/shrimp cultivation and Vessel Monitoring System for the purpose of regulating the fishing vessels on the recommendation of the Secretary, Ministry / State Ministry in charge of subject of fisheries subject to the approval of the Director General of Customs.
41	<p>Importation of essential goods, to be received form any foreign states (governments), organizations including business entities, volunteer associations an dwell-wishers by any government entities, government approved entities and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to ;</p> <p>(a) Recommendation of the Secretary (chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where; (i) The Secretary shall provide recommendation for exemption of Customs Import Duty only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer). Who issued the Letter of Recommendation referee above; case by case basis;</p> <p>(b)All donations shall be approved the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;</p> <p>(c)The Secretary (Chief Accounting Officer) referred in 9a) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for intended purpose(s) and beneficiaries free of charge ; and,</p> <p>(d)Any goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure, action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.</p>



## List of Exemptions - Excise (Special Provisions) Duty

Excise (Special Provisions) Duty is imposed in terms of section 3 of the Excise (Special Provisions) Act No. 13 of 1989. Please refer the Imports Tariff Guide for the rates specified.

Under Extraordinary Gazette Notification No.1992/30 dated 10.11.2016, Excise (Special Provisions) Duty is exempted on the following:

1	A Motor Vehicle/Article imported under various agreements and MOU's entered into by the Government of Sri Lanka with overseas organizations and foreign governments.
2	Articles of every description imported or cleared from Customs bond for the official use of the President or the Prime Minister of the Democratic Socialist Republic of Sri Lanka.
3	Locally assembled/manufactured articles, classified under the H.S. Code 84 and 85, with not less than 30% domestic value addition recommended by the Minister-in-charge of the subject of industries.
4	Every article entitled to duty free clearance under Passenger Baggage (Exemption) Regulations made under Section 107A of the Customs Ordinance (Chapter 235).
5	Every article cleared ex-bond for the use as ship stores or for re-export.
6	Every article manufactured in Sri Lanka and supplied to any exporter in Sri Lanka where sufficient proof is furnished to the satisfaction of the Director General of Excise that such manufactured article was exported.
7	A motor vehicle imported by a Member of Parliament of the 9th Parliament under a permit issued by the Secretary of line Ministry of the subject of Parliament Affairs with Cost, Insurance and Freight (CIF) value of the vehicle not exceeding United States Dollars (USD) 62,500/- or Euro 55,000/- or Japanese Yen 7.0 million.
8	A motor vehicle imported by the Governor of a Provincial Council, who have not imported or purchased a motor vehicle under any concessionary vehicle permit scheme during last five year period, under a permit issued by the Secretary of line Ministry of the subject of Finance with Cost, Insurance and Freight (CIF) value of the vehicle not exceeding United States Dollars (USD) 62,500/- or Euro 55,000/- or Japanese Yen 7.0 million.
9	A three-wheeler imported in respect to the decision on Meeting of Cabinet of Ministers held on March 23,2021 of the Memorandum No. 21/0515/332/005-II/TBR dated March 18,2021 for the purchase of 2,000 three-wheelers to the Sri Lanka Police on the recommendation of the Secretary of the line Ministry in charge of Sri Lanka Police subject to the approval of the Secretary to the Treasury.
10	A water browser classified under HS Code 8704.23.71 or a double cab classified under HS Code 8704.21.91 imported in respect to the decision on the Meeting of Cabinet of Ministers held on June 28, 2021 of the Cabinet Memorandum No.21/1140/304/094 dated June 11, 2021 to import fifty two (52) water bowsers and sixty two (62) double cabs for essential field activities, on the recommendation of the Director General of Department of National Budget subject to the approval of the Secretary to the Treasury.

## List of Exemptions- Port and Airport Development Levy (PAL)

Port and Airport Development Levy is imposed in terms of Sub- section 3` of Section (3) of the Ports and Airports Development Levy Act, No. 18 of 2011. With effect from 01.01.2016, PAL is payable on all imported articles, at the rate of 7.5% of CIF value.

Items on which PAL is payable at 2.5%, and items exempted from payment of PAL, (and which can be identified by HS Codes) are specified in the relevant column of the tariff against each HS Code.

Under Extraordinary Gazette Notification No.2152/32 dated 05.12.2019, Instances where PAL is conditionally exempted are listed below:

a.	Import of Plant, machinery or equipment by any enterprise qualified for a tax holiday under section 16D or under Section 17A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprises for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, on which tax is deferred during the project implementation period subject to the fulfillment of the conditions specified in the agreement entered into.
b.	Import of project related articles not being plant, machinery or equipment by any enterprise engaged in construction activities qualified for a tax holiday under section 17A of the Inland Revenue Act, No. 10 of 2006, which has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, other than the articles in the negative list published by the Secretary to the Treasury, during the project implementation period for the use by such enterprise for construction proposes, subject to the condition such articles are not obtainable in Sri Lanka and recommended by the Director General of Board of Investment on the request made to in that regard by such enterprise.
c.	Import of project related capital goods during the project implementation period by any export oriented manufacturing company, which has entered into an agreement on or after November 1, 2016, with the Board of Investment of Sri Lanka under section 17 of Board of Investment of Sri Lanka Law, No. 04 of 1978, where the investment made in the fixed assets other than lands by such company is not less than USD 200 million, subject to recommendation by the Director General of Board of Investment on the request made to in that regard by such company.
d.	Import of medical equipment to be donated to a health institution which provides health care services free of charge, as approved by the Minister of Finance with the recommendation of the relevant line Ministry.
e.	Import of Goods (other than motor vehicles and goods for the personal use) required for the purpose of provision of international transportation which are consigned to Sri Lankan Airlines Limited, Mihin Lanka (Pvt) Ltd and Air Lanka Catering Services Ltd.
f.	Import of samples to Sri Lanka in relation to business worth not more than Fifty Thousand Rupees subject to such terms and conditions as prescribed by the Director General of Customs.

g.	Importation of project related capital goods by any enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law, No. 4 of 1978, for the use in any project of such enterprise having a capital investment of not less than US\$50 million in a stage wise during the project implementation or construction period and prior to the commencement of commercial operations except any project approved under the Commercial Hub Regulation and Strategic Development Project Act, No. 14 of 2008.
h.	Importation of project related capital goods by any enterprise which invests on a project to establish climate controlled warehouse facility/ cold chain logistics infrastructure facility, subject to approval of list of goods, as classified under the Harmonized System of Commodity classification (08 digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Secretary in charge of the subject of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations. Provisions of this paragraph shall be valid for 3 years from the date of publication of this order.
i.	Sale of yachts and other vessels for pleasure or sports; rowing boats and canoes: sailboats, with or without auxiliary motor classified under the HS Code of 8903.91.00, by any enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka established under the Board of Investment Sri Lanka Law, No.4 of 1978 and engaged in the manufacturing of boats, to any enterprise which has entered into an agreement with the aforesaid Board of Investment of Sri Lanka and chartering such vessels and yachts for supply of service.
j.	Importation of Health Instruments and Appliances, classified under Harmonized Commodity Description and Coding System Sub Headings of 90.18, 90.19, 90.20 and 90.22 and Hospital Furniture, classified under the Sub Headings of 94.01, 94.02, 94.03 and 94.04, as a donation, consigned to the Secretary, Ministry of Healthcare and Indigenous Medical Services (Consignee) on the recommendation by the Secretary, Ministry of Healthcare and Indigenous Medical Services subject to the approval of the Director General of Customs.
k.	Health protection equipment and similar products supplied or donated by any export- oriented enterprises which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, to the Ministry of Healthcare and Indigenous Medical Services, Department of Health Services, Sri Lanka Army, Sri Lanka Navy, Sri Lanka Air Force, Sri Lanka Police and COVID Centre (National Operation Centre for Prevention of COVID- 19 Outbreak) on their request.
l.	Machinery and equipment including medical, surgical and dental instruments, apparatus, accessories and parts thereof, hospital/ medical furniture and drugs, chemicals and similar items, required for the provision of health services to address the COVID 19 Pandemic in the country, imported or imported and supplied or imported and donated to the Secretary, Ministry of Healthcare and Indigenous Medical Services, on the recommendation of the Secretary, Ministry of Healthcare and Indigenous Medical Services subject to approval of the Director General of Customs. It shall not be granted for any partial consignment/ cargo of the above and only valid until December 31, 2020.

m.	Raw materials and packing materials imported by the pharmaceutical manufacturers for the manufacture of pharmaceuticals, on the recommendation of the Secretary to the Ministry of Health and Indigenous Medical Services, subject to the approval of the Director General of Customs.
n.	Pharmaceutical machinery and equipment including accessories and spare parts for pharmaceutical machinery and equipment imported by the pharmaceutical manufacturers for the manufacture of pharmaceuticals, on the recommendation of the Secretary to the State Ministry of Production, Supply and Regulation of Pharmaceuticals, subject to the approval of the Director General of Customs.
o.	Medical equipment, machinery, apparatus, accessories and parts thereof, hospital furniture, drugs, or chemicals donated to a government hospital or the Ministry of Health for the provision of health services to address any pandemic or public health emergency, approved by the Minister assigned the subject of Finance, on the recommendation of the Secretary to the Ministry of the Minister assigned the subject of Health.
p.	Non- woven fabrics, ear loops and nose bridges, classified under HS Codes of 5603.91.00, 5607.90.90 and 3916.10.00 used for the manufacture of face masks, imported or imported and supplied by any agency, on the recommendation of the Secretary to the Ministry of Health subject to the approval of the Secretary to the Treasury.
q.	Importation of furnace oil by the Ceylon Petroleum Corporation specifically for the production of bitumen on the recommendation of the Secretary to the Ministry in charge of the subject of Petroleum subject to the approval of the Director General of Customs.
r.	<p>Importation of essential goods, to be received from any foreign states (Governments), organizations including business entities, volunteer associations and well-wishers and to be received by any Government entity, Government approved entity and entities working on relief activities in direct collaboration with any Government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to;</p> <ol style="list-style-type: none"> <li>1) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient Government entities or Government approved entity or the directly collaborating Government entity with the donation and relief measures, where; <ol style="list-style-type: none"> <li>i. The Secretary (Chief Accounting Officer) shall provide recommendations for the exemption of Ports and Airports Development Levy only after his satisfaction on the purpose and target beneficiaries of the donation; and</li> <li>ii. Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the Letter of Recommendation referred above on a case-by-case basis;</li> </ol> </li> <li>2) All donations shall be approved by the Director General of Customs upon the receipt of the recommendation referred to in (r) 1) above;</li> <li>3) The Secretary (Chief Accounting Officer) referred to in (r) 1) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for the intended purpose(s) and beneficiaries free of charge; and,</li> <li>4) The essential goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation of this procedure, action shall be taken by the</li> </ol>

Director General of Customs under the provisions of the Customs Ordinance (Chapter 235) to recover the applicable taxes.
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## List of Exemptions- CESS

CESS was introduced under the Sri Lanka Export Development Act, No.40 of 1979. The rate of CESS payable on the goods is indicated against each HS Code.

Goods exempted from payment of CESS and that could be identified by HS Code are indicated directly in the Guide.

Under Extraordinary Gazette Notification No.2202/6 dated 17.11.2020, exemptions that are subject to conditions are indicated below:

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 National Medicines Regulatory Authority Act, No.5 of 2015.
III.	Raw material, intermediate goods, parts and accessories to be used for the manufacture of fashion jewelry and containers for packing imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries.
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 in charge of subject 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 aluminum 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 in charge of subject of Industries, subject to approval of the Director General of Customs.

VII.	Import of samples in relations to business worth not more than Rs. 60,000/- subject to such terms and conditions as prescribed of 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 in charge of subject of Industries, subject to approval of the Director General of Customs.
IX.	High density polyethylene sheets, of a thickness exceeding 0.5 mm and the width not less than 4.0m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry in charge of subject of Fisheries, subject to approval of 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 in charge of subject of Industries and subject to approval of 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 in charge of subject of Industries, by a local leaf spring manufacture, subject to approval of the Director General of Customs.
XII.	Linear low density Polyethylene, imported by a Silage Manufacturer to supply silage to the local livestock farmers on the recommendation of Department of Animal Production and Health subject to approval of 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 subject of Environment and subject to approval of Director General of Customs.
XIV.	Raw Materials, components and parts imported by export-oriented enterprises which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, for the purpose of processing and re-export or to be used for the manufacture of goods for exports.
XV.	Any furniture, classified under the HS Heading 94.03 imported by any tourism enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka established under Board of Investment Law No. 4 of 1978 and registered with the Sri Lanka Tourism Development Authority, established under the Tourism Act, No. 38 of 2005.
XVI.	Any goods imported by any enterprise, which invests US \$ 50 million or above on a project on or after March 6, 2019, during the project implementation or construction period of the said project but prior to commencement of commercial operations

XVII.	Any goods imported by any enterprise, which invests on a project to establish climate controlled ware house facility/ cold chain logistics infrastructure facility, subject to approval of lists of goods, as classified under the Harmonized System of Commodity Classification (08 digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Food Commissioner of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations
XVIII.	Health protection equipment and similar products supplied or donated by any export oriented enterprises, which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, to the Ministry of Healthcare, Sri Lanka Army, Sri Lanka Navy, Sri Lanka Air Force, Sri Lanka Police and COVID Center (National Operation Center for Prevention of COVID- 19 Outbreak) on their request.
XIX.	Machinery and equipment including medical, surgical, and dental instrument, apparatus, accessories and parts thereof, hospital/ medical furniture and drugs, chemicals and similar items, required for the provision of health services to address the COVID-19 Pandemic in the country, imported or imported and supplied or imported and donated to the Ministry of Health, on the recommendation of the Secretary, Ministry in charge of subject of Health, subject to approval of the Director General of Customs. It shall not be granted for any partial consignment/ cargo of the above.
XX.	<p>Importation of essential goods, to be received from any foreign states (governments), organizations including business entities, volunteer associations and well-wishers by any government entities, government approved entities and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to;</p> <p>(a) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or the directly collaborating government entity with the donation and relief measures. Where; (i) The Secretary shall provide recommendation for exemption of CESS only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer) who issued the letter of Recommendation referred above; case by case basis;</p> <p>(b) All donations shall be approved the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above.</p> <p>(c) The Secretary (Chief Accounting Officer), referred in 9a) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for intended purpose(s) and beneficiaries free of charge; and,</p> <p>(d) Any goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure; action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.</p>

## List of Exemptions- Special Commodity Levy (SCL)

1. By the Section 5 of the Special Commodity Levy Act, No. 48 of 2007, The Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, has ordered to waive-off the applicable Special Commodity Levy on importation of essential goods liable to pay any rate of Special Commodity Levy, to be received from any foreign states (governments), organizations including business entities, volunteer associations and well-wishers by any government entities, government approved entities and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to;
  - (a) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where;(i) Secretary shall provide recommendation for exemption of Special Commodity Levy only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the letter of Recommendation referred above; case by case basis;
  - (b) All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;
  - (c) The Secretary (Chief Accounting Officer), referred in (a) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for intended purpose(s) and beneficiaries free of charge; and
  - (d) Any goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure, action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.
2. This Order shall be valid for a period of one year commencing from August 10, 2022 subject to provisions of Sub Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.



## List of Exemptions - Value Added Tax (VAT)

The general VAT rates are shown in respective Tariff Lines in the Guide. In addition to that, the following categories of import are exempted from VAT, subject to fulfilling the conditions specified under each category.

### The supply or import of –

- (i) Wheat, wheat flour or infant milk powder with effect from November 1, 2016;
- (ii) Pharmaceutical products and drugs (other than cosmetics including such products and drugs certified by National Medicines Regulatory Authority and raw materials for the production or manufacture of such products or drugs);
- (iii) Ayurvedic preparations which belong to the Ayurveda Pharmacopoeia or Ayurveda preparations (other than cosmetic preparations) or unani, siddha or homeopathic preparations (other than cosmetic preparations identified under the Harmonized Commodity Description and Coding System Numbers for Customs purposes) and raw materials for such preparations with the recommendation of the Commissioner of Ayurveda;
- (iv) Aircrafts or helicopters, [prior to the date of commencement 17 August 2018 of Value Added Tax (Amendment) Act, No.25 of 2018, pearls, diamonds, natural or synthetic, precious or semi – precious stones, diamond powder, precious metals, metals clad with precious metals, gold coins;
- (v) Books (other than cheque books, periodicals, magazines, newspapers, diaries, ledger books and exercise books), for any period prior to November 11, 2016;  
  
Books, magazines, journals or periodicals (other than newspapers) for any period on or after November 11, 2016 identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes; and  
  
unused postage and revenue stamps of the Government of the Democratic Socialist Republic of Sri Lanka or of a Provincial Council;
- (vi) Crude petroleum oil, kerosene, Liquid Petroleum Gas and aviation fuel (effective from 5/8/2005) diesel and aviation fuel (effective from 1/8/2005) oil for ships or fuel oil specified under Harmonized of Commodity Description Number 2710.19.60;
- (vii) Artificial limbs, crutches, wheel chairs, hearing aids, accessories for such aids or appliances which are worn or carried or implanted in the human body to compensate for a defect or disability, white canes for the blind, Braille typewriters and parts, Braille writing papers and Braille writing boards and any other articles which are used by disabled persons which are approved by Minister, taking into consideration the degree of relief requested by such persons, on an application made for that purpose;

- (viii) Agricultural tractors or road tractors for semi-trailers (with effect from the date which the Value Added Tax (Amendment) Act, No. 11 of 2015 comes into operation);
- (ix) Cellular mobile phones;
- (x) Agricultural machinery, mammoties, forks, fertilizer (effective from 01.07.2004), artemia eggs and peat moss classified under the Harmonized Commodity Description and Coding System Numbers for Customs proposes;
- (xi) Agricultural seeds, agricultural plants shrimp feed inclusive of prawn feed and animal feed but excluding poultry feed;
- (xii) Machinery used for construction industry, milk processing machinery, computers including computer accessories, machinery, yarn used for textile industry and dyes used for the handloom industry, as identified under the Harmonized Commodity Description and coding System Numbers for Customs purposes and (effective from 1/1/2008), and machinery used for rice milling industry (effective from 23.12.2005) which are identified by the Commissioner General of Inland Revenue under Harmonized Commodity Description and coding System Numbers for Customs purposes;
- (xiii) Plant and machinery by a company, for the use in a new undertaking by such company in any District other than Colombo and Gampaha as having a capital investment of not less than rupees thirty million and the other criteria specified in Section 20 of the Inland Revenue Act for the purposes of the Tax holiday;
- (xiv) media equipment or motor bicycles recommended by the Secretary to the Ministry of the Ministry in charge of the subject of Media and approved by the Minister, for use by media personnel.
- (xv) prawns;
- (xvi) Solar panel modules, accessories or solar home system for the generation of solar power energy identified under the specified Harmonized Commodity Description Nos for Customs purposes(effective from 1/1/2009) ;
- (xvii) High tech medical equipment or any machinery used for the manufacture of ticket issuing machinery identified under the specified Harmonized Commodity Description Numbers for Customs purposes;
- (xviii) Petrol, Coal (if supplied prior to November 1, 2016) or Bitumen specified under Harmonized Commodity Description and coding System Numbers for Customs purposes with effect from November 26, 2010;
- (xix) (a) machinery and equipment for manufacture of grain mixed bakery products with effect from November 29, 2010;  
 (b) machinery and equipment for the use of leather or footwear industry or bags, motor homes, taxi meters, agricultural machinery and parts, electronic equipments or articles use manufacture of fashion jewelry with effect from January 1, 2011;

(c) light weight electrical and electronic items with effect from June 1, 2010 but prior to November 1, 2016;

(d) fruit seeds with effect from August 16, 2010;

(e) telecommunication equipment with effect from January 1, 2011 but prior to May 2, 2016 and for the period commencing from July 11, 2016 but ending on or before on November 1, 2016;

as specified under Harmonized Commodity Description and Coding System Numbers for Customs purposes;

(xx) any machinery or high-tech equipment for the telecom industry, having identified that such machinery or equipment is imported or purchased exclusively for the use in the telecom industry and imported or purchased by any operator of telecommunication services, with effect from January 1, 2011 but prior to May 2, 2016 and for the period commencing from July 11, 2016 but ending on or before November 1, 2016;

(xxi) spare parts and accessories for exclusive use by Sri Lanka Railways, prior to November 1, 2016;

- (xxii) (i) lorries, trucks, buses, sports equipments, machinery used for the production of rubber or plastic products, sunglasses [prior to the date of commencement of Value Added Tax (Amendment) Act, No.25 of 2018, perfumes (if supplied prior to November 1, 2016), molding (steel, glass, rubber, mineral material or plastic), photo sensitive semi conductor devices;
- (ii) raw materials for the manufacture of spectacles and spectacle frames;
- (iii) items and spares for the poultry industry;
- (iv) wood (sawn) [prior to the date of commencement of the Value Added Tax (Amendment) Act, No.25 of 2018;
- (v) fabric for domestic consumption subject to a cess at a specific rate in lieu of chargeability of any other tax payable on importation at the point of entry into the country, as specified in a Gazette Notification issued under the Sri Lanka export Development Act, No. 40 of 1979 [prior to the date of commencement of the Value Added Tax (Amendment) Act, No.25 of 2018;
- (vi) bowsers, bulldozers, graders, levelers, excavators, firefighting vehicles, gully bowsers, semi-trailers for road tractors, machinery, equipment used for garbage disposal activities or garbage trucks;
- (vii) Energy saving bulbs, for any period with effect from January 1, 2017 and raw material for the manufacture of energy saving bulbs;
- (viii) ties and bows or designer pens;

classified under Harmonized Commodity Description and Coding System Numbers for Customs purposes;

(xxiii) goods for any international event approved by the Minister of Finance taking into consideration the economic benefit to the country, by conducting such event in Sri Lanka;

- (xxiv) frozen bait, fish hooks/rods/reels, fishing tackle and marine propulsion engines identified under the Harmonized Commodity Description and Coding System Numbers for Customs purposes;
- (xxv) copper cables for telecom industry,  
-imported prior to May 2, 2016 where such copper cables are not available in Sri Lanka; or  
-purchased from a local manufacturer prior to May 2, 2016 and for the period commencing from July 11, 2016 but ending on or before November 1, 2016.
- (xxvi) ethyl alcohol imported or manufactured and supply as a by- product which is liable to customs duty and cess on importation or excise duty under the Excise Duty Ordinance on manufacturing of such products.
- (xxvii) plants, machinery or accessories for renewable energy generation identified under the Harmonized Commodity Description and Coding System Numbers for Custom Purposes with effect from November 11, 2016;
- (xxviii) electrical goods identified under the Harmonized Commodity Description and Coding System Numbers for Custom Purposes with effect from November 1, 2016;
- (xxix) medical machinery or medical equipment identified under the Harmonized Commodity Description and Coding System Numbers for Custom Purposes with effect from November 11, 2016;
- (xxx) hot air balloons identified under the Harmonized Commodity Description and Coding System Numbers for Custom Purposes with effect from January 1, 2017.

#### **The Import of –**

- (i) goods by the mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No, 9 of 1996 applies, or by any diplomatic personnel of such mission or organization, including the import under a temporary admission carnet for re-export;
- (ii) any article entitled to duty free clearance under the Passenger's Baggage (Exemptions) Regulations made under Section 107 of the Customs Ordinance, or any article cleared duty free on a re-importation certificate as provided for in Schedule A of the Customs Ordinance, or any article cleared ex-bond for use as ship stores;
- (iii) goods by organizations approved by the Minister, where he is satisfied that such goods are gifts from persons or organizations abroad, or are out of funds received from such organizations, for the relief of sudden distress caused by natural or human disasters, or such goods being medical equipment, medical machinery or any ambulance;
- (iv) goods by any person who has entered into an agreement –

- (a) prior to May 16, 1996; or
- (b) prior to April 1, 1998 in respect of a project, the total cost of which is not less than Rs. 500 million, with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law No. 4 of 1978, which goods are prescribed as a project related article, to be utilized in the project specified in the agreement, during –
  - (i) the project implementation period of such project as specified in such agreement; or
  - (ii) upto the date of completion of such project, which date shall not be later than thirty-six months from the date of the last agreement entered into prior to the 19, November, 2003,

whichever is earlier, other than any article in the negative list published by the Secretary to the Treasury for the purpose of this paragraph.

- (v) goods by any person who has entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment of Sri Lanka Law No. 4 of 1978, which is prescribed as a project related article, to be utilized in the project specified in the agreement, which project one completed will be solely in the business of making exempt supplies, -

- (a) for a period of two years from August 1, 2002; or
- (b) until the completion of the project as determined by the Board of Investment of Sri Lanka,

whichever is earlier, other than any article in the negative list published by the Secretary to the Treasury for the purpose of this paragraph.

- (vi) personal items and samples in relation to business worth not more ten thousand rupees through parcel post or courier;
- (vii) a motor vehicle by a disabled person specially designed for use by disabled persons approved by the Minister, on his being satisfied that such vehicle is for use specifically by such person;
- (viii) any capital items required for the purposes of providing training by any institution providing vocational training or practical training approved by the Minister in charge of the subject of Tertiary Education and Training in consultation with the Minister where the Government has provided funds or other assistance to such institution and the surplus funds of such institution are re-invested as to the maintenance or improvement of such institution;
- (ix) goods to any project approved by the Commissioner-General , as having a capital investment of not less than rupees one hundred million which are considered as project related capital goods, other than the goods in the negative list published by the Secretary to the Treasury, during the project implementation period which shall not exceed three years from the commencement of the project, provided that such project makes taxable supplies upon the completion of the project (effective from 1.1.2005);
- (x) samples of garments for business purposes by any garment buying office in Sri Lanka registered with the Textile Quota Board established under the Textile Quota Board Act, No. 33 of 1996, so long as such item is not sold;

- (xi) Any ship;
- (xii) Unprocessed timber logs.
- (xiii) any machinery or equipment by the Ceylon Electricity Board or an Institution which has entered into an agreement with the Ceylon Electricity Board to supply electricity required for the purpose of generating electricity identified under specified Harmonized Commodity of Description Numbers for Custom purposes, approved by the Minister;
- (xiv) any film which is produced in Sri Lanka and sent abroad for further processing or printing, with the approval of the Chairman of the National Film Corporation;
- (xv) any bus by the holder of any valid passenger service permit issued by the National Transport Commission or any Provincial Road Passenger Transport Authority for the replacement of a bus which is being used for the transport of passengers and which has been so used for not less than five years at the time of such import;
- (xvi) Machinery prior to January 1, 2014, identified under the specified Harmonized of Commodity Description Numbers for Custom purposes, for modernization of factories by the factory owner with the approval of the Commissioner-General of Inland Revenue;
- (xvii) poultry keeping machinery, poultry incubators and brooders, the import of cattle, buffaloes, poultry, pigs, goats, sheep for breeding purposes and the seimen and embryos of such animals for breeding purposes, under the specified Harmonized of Commodity Description Numbers for the Custom purposes, with the approval of the Commissioner-General of Inland Revenue;
- (xviii) finished leather to be used for the shoe manufacturing industry, on the recommendation of the Secretary to the Ministry of Industrial Development subject to approval by the Minister in charge of the subject of Finance.
- (xix) (a) plant, machinery or equipment of high value to be used for any project; or  
(b) goods to be used as exhibition material or as material in any technical demonstration.  
and which are re-exported after the completion of such project, exhibition or demonstration, as the case may be and in respect of which tax is differed in terms of paragraph (b) of the second proviso to subsection (3) of section 2 (effective from 17/7/2007);
- (xx) aircraft engines or aircraft spare parts identified under specified Harmonized Commodity Description and Coding System Numbers for Custom purposes [effective from 17/7/2007, but prior to the date of commencement of the Value Added Tax (Amendment) Act, No. 25 of 2018];
- (xxi) rattans under HS Code No. 1401.20 (effective from 1/7/2007)

- (xxii) plant and machinery by an undertaking qualified for a tax holiday under section 24C of the Inland Revenue Act No. 10 of 2006, for use by such undertaking for the purpose of manufacturing or for the provision of services (effective from 1/1/2008);
- (xxiii) goods, for a project identified as a strategic development project under the provisions of the Strategic Development Project Act No. 14 of 2008, during the project implementation period, subject to the conditions specified therein or with the approval of the Minister of Finance any special project referred to in paragraph(f);
- (xxiv) Any bus with the approval of National Transport Commission or any Provincial Road Passenger Transport Authority by the owner of such bus to replace any bus destroyed due to terrorist activities (effective from 9/7/2008)
- (xxv) Brass sheets, brass ingots, thread, dyes paraffin wax or shellac for manufacture of brassware by the National Craft Council with the approval of Minister or Rural Industries and Self Employment Promotion (effective from 1.1.2009)
- (xxvi) Chemical naphtha by the Ceylon Petroleum Corporation to be supplied to Ceylon Electricity Board for the generation of electricity (effective from 1/1/2009);
- (xxvii) packing materials exclusively for the use of packing of pharmaceuticals or Ayurveda medicines manufactured in Sri Lanka and which are imported by the manufacturer of such pharmaceuticals or Ayurveda medicines, so far as such packing materials are not manufactured in Sri Lanka as approved by the Secretary to the Ministry of the Minister to who the subject of Health is assigned or the Commissioner of the Department of Ayurveda, as the case may be, for this purpose.
- (xxviii) Cine films, cinematographic films exposed or developed, magnetic cine sound recorders, cinematographic cameras and projector parts and accessories, prior to the date of commencement of the Value Added Tax (Amendment) Act, No. 25 of 2018, apparatus and equipment for cinematographic laboratories, electric filament or discharge lamps, arc lamp carbon, speakers, amplifiers, digital stereo processors and accessories, cinema media players and digital readers, identified under the Harmonized Commodity Description and Coding System Numbers, for Customs purposes with the approval of the Chairman, National Film Corporation.
- (xxix) aircraft stimulators and parts specified under Harmonized Commodity Description and Coding System Numbers for Custom purposes with effect from January 1, 2011, but prior to the date of commencement of the Value Added Tax (Amendment) Act, No. 25 of 2018;
- (xxx) samples in relation to a business worth not more than rupees (a) twenty-five thousand, on such imports made prior to January 1, 2015; and  
(b) fifty thousand on such imports for any period on or after 1, 2015 subject to such terms and conditions as specified by the Director General of Customs;
- (xxxi) pharmaceutical machinery and spare parts for the pharmaceutical machinery which are not manufactured in Sri Lanka, classified under the Harmonized commodity Description and Coding System Numbers for Custom proposes, imported by pharmaceutical manufacturers and recommended by the Secretary to the Ministry of Health, including pharmaceutical machinery or parts imported after June 1, 2011 under the same conditions on which Value Added Tax has been deferred;

- (xxxii) machinery for the manufacture of bio mass briquettes and pallets so far as such machinery is imported by the manufacturer of such products classified under the Harmonized Commodity Description and Coding System Numbers for Custom proposes, including such machinery imported after June 1, 2011 under the same conditions on which Value Added Tax has been deferred;
- (xxxiii) green houses, poly tunnels and materials for the construction of green houses, by any grower of agricultural products or plants of any type, prior to the date of commencement of the Value Added Tax (Amendment) Act, No. 25 of 2018, subject to the condition that such items are not manufactured in Sri Lanka, and approved by the Director-General, Department of Fiscal Policy on the recommendation of the Secretary to the Ministry of Agriculture;
- (xxxiv) plant, machinery or equipment by any enterprise qualified for a tax exemption under section 16D and 17A of the Inland Revenue Act, No. 10 of 2006, for the use by such enterprise for the purposes specified in the agreement entered into with the Board of Investment of Sri Lanka on which tax is deferred during the project implementation period, subject to the fulfillment of the conditions specified in the agreement, during the project implementation period;
- (xxxv) any goods, (other than motor vehicles and goods for personal use) required for the purpose of provision of services being international transportation which is consigned to Sri Lanka Air Lines Limited, Mihin Lanka (Pvt) or Air Lanka Catering Services Ltd;
- (xxxvi) Fabric, specified under the Harmonized Commodity Description and Coding System Numbers for Custom proposes, prior to the date of commencement of the Value Added Tax (Amendment) Act, No. 25 of 2018, for the sale in the domestic market without any value addition, subject to the chargeability of a Cess at a specific rate referred to in sub-item (ii) of item (xxxvii) of paragraph (b) of PART II of the First Schedule.
- (xxxvii) gully browsers, semi-trailers for road tractors, any machinery or equipment used for garbage disposal activities carried out by any local authority, for the purpose of provision of such services to the public, as approved by the Secretary to the relevant Ministry.
- (xxxviii) machinery, equipment or spare parts imported by Sri Lanka Ports Authority to be used exclusively within the ports of the Sri Lanka Ports Authority

**The import and supply of goods at duty free shops for payment in foreign currency.  
with effect from October 25, 2014, the import or supply of-**

- (a) (i) any motor vehicle identified under Harmonized Commodity Description and Coding Numbers for custom purposes and liable to the Excise (Special Provisions) Duty under Excise (Special Provisions) Act, No.13 of 1989 on the importation of such vehicle or any motor vehicle liable to the same duty on the manufacture of any such vehicle;
- (ii) any motor vehicle remains unsold as at October 25, 2014, which would otherwise have been liable to the same duty on the importation or manufacture of the same, if imported or manufactured after October 25, 2014,

other than any vehicle supplied under a financial leasing agreement entered into prior to October 25, 2014, which are disposed after the repossession of the same by the lesser on which input tax had been claimed;



(b) cigarettes identified under the Harmonized Commodity description and Coding System Numbers for custom purposes and liable to the Excise ( Special Provisions) Duty under Excise (Special Provisions) Act, No.13 of 1989 and cess under Sri Lanka Export Development Act, No.40 of 1979 on the importation or manufacture of the same including cigarettes in the stocks remain unsold as at October 25, 2014 which would have been liable to the same duty on the importation or manufacture the same, if imported or manufactured after October 25, 2014 but prior to November 1, 2016.

(c) liquor, prior to November 1, 2016 identified under the Harmonized Commodity Description and Coding System Numbers for Custom Purposes and subject to the Customs Duty and cess on the importation or Excise Duty on manufacture of the same including liquor imported or manufactured prior to October 25, 2014 remain unsold as at October 25, 2014 which would have been liable to the same duty and cess on the importation or Excise Duty on manufacture the same, if imported or manufactured after October 25, 2014.

#### **VALUE ADDED TAX (VAT) CONSOLIDATED LEVY:**

The amount of tax, due on the supply of the following locally made items, permitted by the Board of Investment of Sri Lanka for sale locally (up to 40% of total annual production) by export oriented companies shall be as indicated below. Further no other tax or levy including any duty under Customs Ordinance or Cess under Section 14 (1) of Sri Lanka Export Development Act, No. 40 of 1979 shall be charged or collected on such sale of the items

- |  |                           |
|--|---------------------------|
| • Garments other than panties, socks, briefs and boxer shorts                  | - Rs. 25 /= per piece     |
| • Panties, socks, briefs and boxer shorts                                      | - Rs. 25/= per six pieces |
| • Towels   | - Rs. 75 /= per piece     |
| • Bags made out of fabric  | - Rs. 75/= per piece      |
| • Linen and curtains   | - Rs. 75/= per kg         |
| • Excess fabric as cut pieces not more than two meters in length of each piece | - Rs. 75/= per kilogram   |
| • Any other fabric   | - Rs. 75/= per kilogram   |



## SECTIONS I TO XXI OF HARMONIZED SYSTEM

### SECTION I

#### LIVE ANIMALS; ANIMAL PRODUCTS

##### Section notes

- 1 Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin not elsewhere specified or included.

### SECTION II

#### VEGETABLE PRODUCTS

##### Section notes

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, mate and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

### SECTION III

#### ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

##### Section notes

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Section notes

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes.

SECTION V

**MINERAL PRODUCTS**

Section notes

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

Section notes

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.

- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoidal substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

#### SECTION VII

### **PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

#### Section notes

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

#### SECTION VIII

### **RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

#### Section notes

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43 Furskins and artificial fur; manufactures thereof.

SECTION IX

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;  
CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,  
OF ESPARTO OR OF OTHER PLAITING MATERIALS;  
BASKETWARE AND WICKERWORK**

Section notes

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;  
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD;  
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

Section notes

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

**TEXTILES AND TEXTILE ARTICLES**

Section notes

- 50 Silk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments; strip and the like of man-made textile materials.
- 55 Man-made staple fibres.
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
  
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.

- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories knitted or crocheted.
- 62 Articles of apparel and clothing accessories not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,  
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND  
PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE  
THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Section notes

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA  
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;  
GLASS AND GLASSWARE**

Section notes

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

SECTION XIV

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS  
STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL  
AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

Section notes

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

**BASE METALS AND ARTICLES OF BASE METAL**

Section notes

- 72 Iron and steel.  
73 Articles of iron or steel.  
74 Copper and articles thereof.  
75 Nickel and articles thereof.  
76 Aluminium and articles thereof.  
77 *(Reserved for possible future use in the Harmonized System)*  
78 Lead and articles thereof.  
79 Zinc and articles thereof.  
80 Tin and articles thereof.  
81 Other base metals; cermets; articles thereof.  
82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.  
83 Miscellaneous articles of base metal.

SECTION XVI



**MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND  
REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND  
REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES**

Section notes

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

Section notes

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

SECTION XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS;  
CLOCKS AND WATCHES; MUSICAL INSTRUMENTS;  
PARTS AND ACCESSORIES THEREOF**

Section notes

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX

**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

Section notes

- 93 Arms and ammunition; parts and accessories thereof.

SECTION XX

**MISCELLANEOUS MANUFACTURED ARTICLES**

Section notes

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

SECTION XXI

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

Section notes

- 97 Works of art, collectors' pieces and antiques.
- 98 *(Reserved for special uses by Contracting Parties)*
- 99 *(Reserved for special uses by Contracting Parties)*

## ABBREVIATIONS AND SYMBOLS

1.	<b>AC</b>	Alternating current	23.	<b>m</b>	metre(s)
2.	<b>ASTM</b>	American Society for Testing Materials	24.	<b>m-</b>	meta-
3.	<b>Bq</b>	Becquerel	25.	<b>m2</b>	square metre(s)
4.	<b>°C</b>	Degree(s) Celsius	26.	<b>µCi</b>	micro curie
5.	<b>cc</b>	cubic centimetre(s)	27.	<b>mm</b>	millimetre(s)
6.	<b>cg</b>	centigram(s)	28.	<b>mN</b>	Milli Newton(s)
7.	<b>cm</b>	centimetre(s)	29.	<b>MPa</b>	Mega Pascal(s)
8.	<b>cm2</b>	square centimetre(s)	30.	<b>N</b>	Newton(s)
9.	<b>cm3</b>	cubic centimetre(s)	31.	<b>No.</b>	Number
10.	<b>cN</b>	Centi Newton(s)	32.	<b>o-</b>	ortho-
11.	<b>DC</b>	direct current	33.	<b>p-</b>	para-
12.	<b>g</b>	gram(s)	34.	<b>t</b>	tonne(s)
13.	<b>Hz</b>	hertz	35.	<b>UV</b>	ultra-violet
14.	<b>IR</b>	infra-red	36.	<b>V</b>	volt(s)
15.	<b>kcal</b>	kilocalorie(s)	37.	<b>vol.</b>	volume
16.	<b>kg</b>	kilogram(s)	38.	<b>W</b>	watt(s)
17.	<b>kgf</b>	kilogram force	39.	<b>%</b>	percent
18.	<b>kN</b>	kilo newton(s)	40.	<b>Xo</b>	x degree(s)
19.	<b>kPa</b>	kilopascal(s)	41.	<b>S</b>	Sri Lanka Institute of Standards (SLSI)
20.	<b>kV</b>	kilovolt(s)	42.	<b>L</b>	Imports Control License (ICL)
21.	<b>kVA</b>	kilovolt-ampere(s)	43.	<b>TS</b>	Temporary Suspension of Importation Under Import and Export Control Act
22.	<b>kvar</b>	kilovolt-ampere(s) – reactive	44.	<b>TB</b>	Temporarily Banned the Importation Under Import and Export Control Act
23.	<b>kW</b>	kilowatt(s)	45.	<b>B</b>	Banned the Importation Under Import and Export Control Act
24.	<b>l</b>	litre(s)	46.	<b>C</b>	Importation under Credit Facility

## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.  
  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:  
  
(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.  
  
(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.  
  
(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :  
  
(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;  
  
(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.