

APPLICATION FOR ADVANCE CLASSIFICATION RULING		For Office Use Only Application No.	
1.) Details of the Applicant		CC/AR/2023/	
a. Name and address/ Company name			
b. TIN / VAT No.			
2.) Details of the Commodity			
a. Full trade description of the Commodity (Brand/Model/Volume/Masurement/Composition etc., depending on the applicability whether brand new or used)			
b. Details of submitted samples and literature (put a “√” where applicable and overleaf the scanned clear photograph / image) *All the documents should be authenticated before submitting	Samples	TDS	Photographs
	Manufacturing process	MSDS	Plan (site, floor)
	Ingredient composition	Analytical report	Mill report
	Catalogues	Other	
c. What is it used for?			
d. In what form is it imported? (Package type)			
3.) Confidential information of the goods			
4.) Whether the goods are related to an investigation, appeal or any other review by Customs or other government agency or court? (If “yes” please give details)			
5.) Manufacturer's or supplier's name, address & web			
6.) HS code in applicant's opinion and reasons therefore			
7.) Has previous classification ruling been obtained for this commodity? If yes, indicate the Ref. No.:			
8.) Name and Mobile no. of the Contact Person			
9.) I Declare that all the information provided is true and accurate to the best of my knowledge. Applicant's contact details : E mail : Signature & Stamp : Date :			
FOR OFFICIAL USE ONLY			
CUSTOMS OPINION VALID FOR TWELVE (12) MONTHS, UNLESS OTHERWISE REVISED, FROM THE DATE OF ISSUE)			
1.) Customs payment receipt No.:	Date:		
2.) Most appropriate HS Code suggested:			
3.) Comments:	This ruling is valid for the above described product only.		
4.) Date of issue :			
DEPUTY DIRECTOR OF CUSTOMS (CC)		sgd. DIRECTOR OF CUSTOMS (SS) FOR DIRECTOR GENERAL OF CUSTOMS	

Photograph

Applicant's Signature & Stamp :

Date :

Sri Lanka Customs holds the right to revoke, amend or cancel the issued ruling under below mentioned circumstances.

- a. If importer has obtained the original ruling providing wrong, misleading or incomplete information
- b. If the imported goods are not compatible with the details mentioned in the application (e.g. character, goods, usage, different technical specifications etc..)
- c. If any changes to the working tariff introduced by the line ministry
- d. A revision by an appellate authority such as NC Committee & World Customs Organization

Advance Ruling should be applied at least 90 days prior to the importation.

General information for applying for an Advance Classification Ruling

(For each Commodity / Product and model, a separate application should be forwarded)

1. This application is composed of two pages and a colour print out should be taken (with yellow colour cages) on a A4 size sheet. Overleaf can be used for extra information that cannot be included on the first page, when the provided space is insufficient and for attaching photographs etc.,
2. **The application should be in triplicate, duly filled in the computer, manually signed and stamped. (Not hand written or type written)**
3. **The application should be forwarded with a covering letter** (on a letter head) addressed to, Deputy Director of Customs, Commodity Classification Branch, Sri Lanka Customs., requesting for an Advance Classification Ruling for the commodity and with a brief description of the Commodity / product.
4. **The following details are required for each Commodity;**
 - **Sample** of the Commodity (in all the possible instances)
 - **Literature / Catalogue / Mill Report / Chemical composition**, if applicable.
 - **Manufacturing process**, if applicable.
 - **Photograph and other documents** giving necessary information.

(All the above should bear the date , signature & stamp of the applicant.)

5. A **Non-Refundable** fee of Rs.1,000/= per application should be paid to the Customs Department.
6. If the Sample requires analysis, the applicant should bear the charges.
7. Application/s should be handed over to the Deputy Director of Customs, Commodity Classification Branch, 3rd Floor, Customs House, No. 40, Main Street, Colombo. 11.
8. Every possible effort will be taken by the Commodity Classification Division to issue an advance ruling opinion within 90 days from its receiving, subject to all the required information is provided by the applicant.
9. Time limit for issuance will count from the date of receiving all the relevant information.
10. If sufficient information could not be received within 90 days from the date of registration application is liable to be rejected.
11. No rulings will be issued for hypothetical commodities.
12. If the applicant is not agreeable with the issued opinion, he may hold the right to appeal to the Nomenclature Committee (NC Committee), with a descriptive request mentioning all the reasons for his request within 30 days from the date of issuance of the Advance Ruling.
13. If applicant is not satisfied with the NC Decision, he can further make an appeal to the Director General to reconsider the decision or to refer the matter to WCO through the NC Committee.
14. Issued rulings may be nullified if found that the information provided at the time of applying the ruling is false without any prior notification.
15. If an applicant needs to withdraw his application before issuing the opinion he has provisions to do it by making a written submission to Director of Customs Specialized services.

Instructions for filling up the application (Cage No. 1 to 9 of the application)

1. An Importer, Exporter or a Clearing Agent who possesses a TIN, CHA or VAT registration number is eligible for applying an Advance classification ruling. Details of the applicant with his TIN/VAT number should be clearly mentioned here. Others can apply if a prior approval is obtained from Director (Specialized Services) by proving their true intention.
2. (a) Description of the commodity to be imported should be sufficiently explained by choosing all the relevant information which are mentioned in this cage. For an e.g for a food preparation, Name of the product (how it is traded in the market) its brand name, all of its constituent materials in %, its manufacturing process, how it is to be used and any other relevant information should be included.

If the commodity is a machinery, its Name (how it is traded in the market), brand name, model number, and if relevant composition etc., should be included.

If it's a production plant its site plan, floor plan etc., should be attached.

In summary, as and when relevant to the Commodity:

 Make / Brand Name / Trade Name of the Commodity

 Model No. /Art No, / Part No. of the commodity

 Capacity, Net weight, Thickness, sizes and Percentages (%) of each and every constituent materials / substances ... etc.
- 2.(b) Samples (in all possible instances), literature to identify the product including Brand new or used, Materials Safety Data Sheet (MSDS), Technical Data Sheet (TDS), analytical reports if available, manufacturer's web information, video clips to study its functioning, site plans and floor plans, length, width and the height as applicable etc., should be attached with the application having authenticated by the applicant. Relevant boxes in the application should be marked with the "√" symbol accordingly.

Clear scanned photograph (Colour) with relevant labels of the commodity / retail pack should be printed overleaf in all relevant instances.
- 2.(c) Usage of the commodity has to be explained appropriately. For an e.g if it's a food supplement whether it is to be made to a beverage by mixing with water/milk, etc., mixing proportion, if it's in capsule form, its per dose % of constituent elements etc., if it's a machine its principal function and other subsidiary functions etc., should be included in the literature providing.
- 2.(d) The way of presenting the commodity to Customs at the time of importation, whether the product is imported **as complete / incomplete / unassembled / disassembled** form? its package type, weight in grams/kilo grams/tons per package, whether it is in boxes, cans, bottles, packets, rolls, sheets, tins, tubs, flexi bags or in piece etc., has to be clearly described.
3. Any information, that Customs has to treat as confidential, should be mentioned here.
4. If any Customs investigation, appeal, case or any other query by other institution is pending on the commodity it has to be clearly mentioned.
5. Manufacturer's website together with his name and address should be clearly mentioned here.
6. This cage is provided for the applicant's opinion on the product's HS Code.
7. If the applicant has obtained any previous rulings, required references may be provided here.
8. Name and the mobile number of a contact person who may be promptly contacted to resolve any query must be nominated here for clarification purposes.
9. Applicant's declaration and his contact details, signature, date and the stamp.

For more information please contact :

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| ➤ 011-2221320 | - | Director of Customs (Specialized Services) |
| ➤ 011-2221323 | - | Deputy Director of Customs |
| ➤ 011-2221324 / 1334 | - | Superintendent of Customs |
| ➤ 011-2221322 | - | Officer In charge of Commodity Classification |