

# The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRA ORDINARY

(Published by Authority)

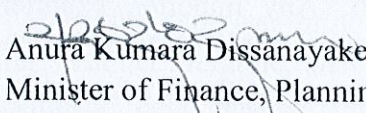
## PART I: SECTION (I) – GENERAL

### Government Notification

#### CUSTOMS NOTIFICATION

##### Regulations under Section 101 (Chapter 235) of the Customs Ordinance

By virtue of the powers vested in me by Section 101. (1)(f) Of the Customs Ordinance (Chapter 235) as amended, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development, promulgate following regulations.

  
Anura Kumara Dissanayake  
Minister of Finance, Planning and  
Economic Development.

Ministry of Finance, Planning and Economic Development,  
Colombo 01.  
May 11, 2026.

#### REGULATIONS

##### Preliminary

1. These regulations may be cited as the “Customs Advance Rulings on Commodity Classification, Rules of Origin (Imports) and Customs Valuation Regulations 01/2026 ” and shall come into effect from 11.05.2026 superseding the “Customs Advance Rulings on Commodity Classification Regulations 01/2024” from the same date.
2. These Regulations shall govern all the matters pertaining to Customs Advance Rulings on questions relating to appropriate Commodity Classification, Rules of Origin (Imports) and Customs Valuation for determining tariff treatment in Sri Lanka.

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3. Customs Advance Rulings on Commodity Classification, determination of Country of Origin (Imports) and ascertainment of appropriate Customs Valuation Principles mean a written decision issued by Sri Lanka Customs on specific questions submitted by an eligible applicant through an application made in prescribed format and supported by required information and documents.
  4. The questions that may be posed by eligible applicants for Customs Advance Rulings shall be made prior to the import or export transaction and may relate to;
    - (i) classification of goods / commodities in the tariff nomenclature, or
    - (ii) origin of importable goods for seeking preferential tariff treatment under any Trade Agreement entered into by the Government of Sri Lanka subsequent to the date of this Gazette, and, in respect of existing Trade Agreements, only upon mutual consent of the parties to such Agreements, or
    - (iii) Customs valuation principles for determining the customs value of goods.
  5. An application for Customs Advance Ruling shall not be entertained for determination of the Customs Value for a specific import consignment that has already been imported. Customs Advance Rulings on Valuation shall be strictly limited to the interpretation and applicability of Customs Valuation principles and rules relating to the Customs Value of goods prior to importation.

#### **Applicants Eligible for Seeking Customs Advance Rulings**

6. Any importer, exporter, or manufacturer, registered with a valid Tax Identification Number (TIN) in Sri Lanka or any person or entity local or overseas with a reasonable cause (hereinafter referred to as "eligible applicant") is eligible to seek Customs Advance Rulings under these Regulations either directly or through an authorized representative, following the procedure prescribed hereunder.
7. In Regulation 6 above:
  - (i) "Any person or entity, local or overseas with a reasonable cause" refers to any person or entity (including foreign entity) who may either be engaged in or intending to engage in export or import of goods, having reasonable evidence reflecting such intention.
  - (ii) "Representative"-refers hereto:
    - (a) a licensed Customs House Agent (CHA) registered with Sri Lanka Customs;
    - (b) a law firm or legal practitioner operating in Sri Lanka with a valid TIN;
    - or
    - (c) any other business entity registered in Sri Lanka with a valid TIN.
8. An eligible applicant seeking Customs Advance Rulings through a representative shall submit a Letter of Authorization addressed to the Director of Customs, Specialized Services Directorate providing details of the representative, including relationship, if any

to the applicant. Both the applicant and the authorized representative shall be responsible for the accuracy of the information and validity of the documents submitted and statements made as part of the application for seeking Customs Advance Rulings.

**Submission of Application for Seeking Customs Advance Rulings**

9. Eligible applicant or authorized representative thereof, who desires to seek Customs Advance Rulings on questions relating to commodity classification, Rules of Origin (Imports) or Customs valuation in Sri Lanka shall submit an application in conformity with the formats set out in Schedule I, Schedule II and Schedule III as the case may be, to these Regulations.
10. An application for Customs Advance Rulings, in the prescribed form and manner, along with supporting documents and, if possible, samples of the goods in respect of which the ruling is being sought, shall be submitted to **the Director of Customs, Specialized Services Directorate located at 3<sup>rd</sup> Floor, Sri Lanka Customs, Number 40, Main Street, Colombo 11.**

**Application for Customs Advance Ruling on Commodity Classification**

11. Application for Customs Advance Ruling on Commodity Classification;
  - (i) shall be made using Form ARCC-01 as specified in Schedule I to these Regulation,
  - (ii) may indicate competing Harmonized System (HS) codes wherein goods may merit classification and thereafter proceed to submit arguments in support of appropriateness of one of the competing entries,
  - (iii) may where feasible, be supported by necessary samples, prototypes, 3-D models, photographs, catalogues/brochures, product literature, analysis reports issued by accredited laboratories, technical data sheets, mill reports, ingredients/material composition lists, diagrams describing the manufacturing processes or the processing undergone by the materials and any other documents, including online materials, as appropriate, that may assist in the proper identification of the commodity being classified and in determining it's correct classification,
  - (iv) may also be supported by any classification guidance issued by the World Customs Organization (WCO).
12. All supporting documents and materials shall be submitted together with the application and shall be duly enumerated in a separate Sheet titled "Supporting Documents and Materials". The applicant and/or the duly authorized representative shall bear full and sole responsibility as of the accuracy and authenticity of all such submitted documents and materials thereof.
13. A separate application shall be submitted for seeking ruling on classification of a different commodity. However, a single application may suffice in case, a ruling is sought in respect of a commodity, with variations, such as model number, size, etc. that

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are not relevant in determining the tariff classification (HS Code) of the commodity under consideration.

#### **Application for Customs Advance Ruling on Rules of Origin (Imports)**

14. Application for Customs Advance Ruling on Origin (Imports) shall be made;
  - (i) using Form ARRO-01 as specified in Schedule II to these Regulations.
  - (ii) citing reference to the specific trade agreement under which the determination is being sought, subject to Regulation 4(ii).
  
15. The applicant shall submit the specific rule(s) of the relevant agreement that may be necessary to determine the origin of the goods, mentioning the tariff classification (HS Code) of the goods as well.

*Illustratively, where an applicant seeks a ruling on whether a good proposed to be imported qualifies under a preferential trade arrangement, the application shall specify the applicable origin criteria and the relevant provision of the applicable Agreement invoked for such determination.*
  
16. Separate applications shall be submitted in respect of different goods whose origins are sought to be determined.
  
17. Application may be supported by the certificate of origin issued by the approved authority in the originating territory, and be accompanied by documents, etc. submitted to obtain the said origin certificate, to the extent available to the applicant.
  
18. Application may be supported by necessary samples, prototypes, 3-D models, photographs, catalogues/brochures, product literature, analysis reports issued by accredited laboratories, technical data sheets, mill reports, ingredient/material composition lists, diagrams describing the manufacturing processes or the processing undergone by the materials and any other documents undertaken in the territory whose origin is being claimed.
  
19. Application wherein determination of origin is sought in respect of not wholly obtained products under Rules of Origin criteria shall provide certified data regarding – (a) Free on Board (FOB) value, (b) Value of Non-Originating Materials (VNM), and (c) any other relevant data required to determine compliance with the applicable Rules of Origin criteria.
  
20. All supporting documents and materials shall be submitted together with the application and shall be duly enumerated in a separate Sheet titled “Supporting Documents and Materials”. The applicant and/or the duly authorized representative shall bear full and sole responsibility as of the accuracy and authenticity of all such submitted documents and materials thereof.

### **Application for Customs Advance Ruling on Valuation**

21. Applications for Customs Advance Rulings on Valuation shall be made using Form ARCV-01, as set out in Schedule III to these Regulations.
22. Each application shall relate to one specific valuation issue arising from an actual or clearly contemplated import transaction, supported by relevant documentary evidence.
23. Separate applications shall be submitted for distinct valuation issues. However, multiple valuation issues arising from a single sale-purchase arrangement or contractual transaction shall be treated as one valuation issue for the purposes of these Regulations.
24. Applications seeking Customs Advance Rulings on valuation shall not be entertained where the question is hypothetical, academic, or not connected to a genuine or planned import transaction.
25. Customs Advance Rulings on valuation may be sought in respect of matters, in accordance with Schedule E to the Customs Ordinance (Chapter 235), the World Trade Organization (WTO) Customs Valuation Agreement as adopted, and the applicable valuation rules and regulations.
26. Applications shall be accompanied by all relevant supporting documents necessary to establish the facts of the transaction, which may include, but shall not be limited to:
  - (i) Sales or Purchase Contracts;
  - (ii) Invoice/s (if any);
  - (iii) Royalty or License Agreements;
  - (iv) Distributor, Agency, or Related-Party Agreements;
  - (v) Commission or Brokerage Agreements;
  - (vi) Transport and Insurance Documents;
  - (vii) Proof of Payment, including Advance Payments;
  - (viii) Cost Statements and Accounting Records, where applicable; and
  - (ix) any other documents relevant to the valuation issue raised.
27. All supporting documents and materials submitted together with the application shall be duly enumerated in a separate sheet titled "Supporting Documents and Materials" and shall be accompanied by a declaration duly signed by the applicant and/or the authorized representative, affirming the accuracy, authenticity and completeness of all such submitted documents and materials thereof.

### **Processing and Issuance of Customs Advance Rulings.**

28. Application for Customs Advance Rulings submitted to the Director of Customs, Specialized Services Directorate shall be transferred to the relevant Directorate, as indicated below, for further processing depending on the question on which advance ruling is being sought:
  - (i) Commodity Classification by Specialized Services Directorate.

(ii) Rules of Origin (Imports) by Declarations Directorate.

(iii) Valuation matters by Central Valuations Directorate.

### General

29. Specialized Services Directorate shall provisionally examine the application to determine its conformity and admissibility and shall thereupon issue a unique reference number acknowledging receipt of such application, which shall be used for all future correspondence.
30. The relevant Directorate may, if necessary, request additional information from the applicant and/or authorized representative to facilitate the expeditious determination of the matter submitted for a Customs Advance Ruling, including any clarification or validation, either in person or by such other mode of communication, as may deem fit. The applicant shall be provided with a period not less than five (05) working days to furnish a response.
31. The relevant Directorate shall issue Customs Advance Rulings within ninety (90) days from the date of submission of duly completed application, provided that all necessary information have been submitted by the applicant/ authorized representative and the rulings shall be conveyed to the applicant/ authorized representative in writing and also be made available in the Customs Rulings Database. In case the applicant is an Authorized Economic Operator (AEO), the Advance Ruling shall be issued within sixty (60) days.
32. Where a request for additional information, documents or clarifications is made by Customs, the running of the prescribed period of sixty (60) days for AEO companies and ninety (90) days for other entities, shall stand suspended with effect from the date of such request. The computation of the said period shall recommence only upon receipt of the complete information, documents or clarifications as required.
33. Customs Advance Rulings issued shall answer the question posed in as precise a manner as possible. *For example, ruling on commodity classification shall be issued at HS Code eight (08) digit basis, where appropriate; ruling on origin (Imports) shall answer the question whether the goods in question meet the origin requirement under the relevant agreement; and ruling on Customs Valuation shall answer the question whether the referred component is a part of the Customs Value or not.*
34. The Classification of commodities shall be governed by the principles set out under the General Rules for the Interpretation of the Harmonized Commodity Coding and Description System. For this purpose, due reference shall also be made to the Explanatory Notes to the said Harmonized System.

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### **Declining and Postponing Issuance of Customs Advance Rulings.**

35. Failure to provide further information under Regulation 30, by the applicant/ authorized representative within thirty (30) days from the date of such request, without any acceptable reason, shall result in declining the issuance of Customs Advance Ruling.
36. Further processing or issuance of Customs Advance Ruling may be declined at any stage, if it is found that the information submitted by the applicant/ authorized representative is false or contradictory to any information submitted by the same applicant before any officer of Sri Lanka Customs, any other government agencies or an Appellate Tribunal or a Court.
37. The issuance of Customs Advance Ruling shall be declined at any stage of processing of application, if the question posed in the application is already decided by or is pending before an Appellate Tribunal or Any Court.
38. If the issuance of Customs Advance Ruling is declined, the applicant/ authorized representative shall be informed in writing including electronic means, setting out the relevant facts and the basis for the decision.

### **Legal Validity of Customs Advance Rulings**

39. A Customs Advance Ruling issued under these Regulations shall be binding on the applicant, subject to the provisions of review and appeal provided in these regulations.
40. All Customs Advance Rulings shall be binding only where the material facts, circumstances, contractual terms, and legal provisions remain identical to those on which the ruling was based.
41. A Customs Advance Ruling issued under these Regulations to an applicant shall be binding on Sri Lanka Customs and the authorized representative only in respect of the said applicant.
42. A Customs Advance Ruling issued under these Regulations shall be valid for three (03) years from the date of issuance, unless such Ruling is reviewed, revoked, annulled following the procedure prescribed in these regulations or invalidated by a competent legal authority, before the expiry of the three-years validity.

### **Annulment of Customs Advance Ruling**

43. A Customs Advance Ruling shall be annulled, if it is established that any fact submitted by the applicant/ authorized representative was false or wilfully misleading, including cases involving suppression of material facts.
44. The relevant Directorate shall notify the applicant/ authorized representative to whom a Customs Advance Ruling was issued, regarding the initiation of the annulment process in writing with the grounds for initiation of the process and giving an opportunity to

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contest the grounds mentioned in the notice within a period of two weeks from the date of communication of the notice.

45. The applicability of Customs Advance Rulings shall stand suspended from the date of issue of the said notice issued under Regulation 44.
46. The relevant Directorate shall issue an order in writing notifying the annulment, or otherwise as the case maybe, after considering the reply, if any received from the applicant.
47. Unless otherwise mentioned, an order of annulment of Customs Advance Ruling shall be effective from the date on which the said Ruling was issued.
48. Any action, including recovery of duties or denial of benefits, along with penal consequences, as applicable, shall be initiated after the issue of order of annulment.

#### **Modification, Revocation or Invalidation of Advance Ruling**

49. Validity of a Customs Advance Ruling may result in invalidation, revocation or modification due to changes to the domestic laws, or changes following decisions or rulings by the World Customs Organization or change in the status of an existing trade agreement or coming into force of a new agreement.
50. An action under Regulation 49 may be initiated *suo motu* by the relevant Directorate or upon written request by the applicant/ authorized representative.
51. In cases where the process of invalidation, revocation or modification has been initiated *suo motu*, the concerned applicant/ authorized representative shall be notified in writing of the grounds for proposed invalidation, revocation or modification of the Customs Advance Ruling and giving one-week time to reply to the notice.
52. The relevant Directorate shall issue an order in writing communicating invalidation, revocation or modification of the Customs Advance Rulings, explaining the basis for the said invalidation, revocation or modification.
53. Unless otherwise specified, including reasons for the same, an order issued under Regulation 52 shall come into force from the date of issue of the order, and not from the date of original advance ruling.
54. No Customs Advance Ruling shall be applied retroactively to importations or exportations made prior to the date of its issuance.

#### **Review of Customs Advance Rulings**

55. An applicant, who has sought and obtained Customs Advance Ruling, and is not satisfied with decision communicated, may make a request in writing for review of the advance ruling, either directly or through an authorized representative, to the relevant Directorate specifying the grounds of review request, along with any additional

supporting documents within thirty (30) days from the date of issuance of such Customs Advance Ruling.

- 56. Every request for review submitted under Regulation 55 above shall be examined by the relevant Directorate and the reviewed decision shall be issued within thirty (30) days from the date of receipt of review request.
- 57. In case the relevant Directorate is unable to complete the review process within the specified period of thirty (30) days, the applicant shall be informed regarding the additional days, not exceeding five (05) working days, that may be required to issue the reviewed decision.

**Appeal on the Decision on the Advance Customs Rulings.**

- 58. An applicant, who sought and obtained Customs Advance Ruling and/ or a reviewed order and is not satisfied with the same, may make an appeal against the said Advance Ruling and/ or reviewed order.
- 59. The appeal shall be submitted in writing addressed to the **Director General of Customs, Customs Headquarters, No 40, Main Street, Colombo 11**. The Director General of Customs shall refer such appeals to relevant appellate bodies as specified below.
  - (i) Nomenclature and Classification Committee (referred to as "NC Committee"), for Customs Advance Rulings on Commodity Classification.
  - (ii) Technical Committee on Rules of Origin (Imports) (referred to as "TCRO"), for Customs Advance Rulings on origin of importable goods.
  - (iii) Technical Committee on Customs Valuation (referred to as "TCCV"), for Customs Advance Rulings on Valuation matters.
- 60. Any such appeal shall be submitted within thirty (30) days from the date of issuance of such ruling and/ or reviewed decision referred in Regulation No. 56 and shall be accompanied with grounds for appeal, along with all supporting documents to substantiate the appeal.
- 61. Every appeal referred in the Regulation 60 above shall be examined by the relevant appellate body and a Customs Advance Ruling on Appeal shall be issued in writing to the applicant/ authorized representative within sixty (60) days for AEO companies and within ninety (90) days for other entities from the date of receipt of the appeal.
- 62. The Appellate Committee may seek additional information or documents and shall afford the aggrieved party a reasonable opportunity to make representations in person, before issuing Customs Advance Rulings on Appeal.
- 63. Where the applicant or authorized representative fails to furnish the information, documents or clarifications required by the corresponding Appellate Body or fails to appear in person, without obtaining an extension or waiver for the same, the running of

the prescribed period of sixty (60) days for AEO companies and ninety (90) days for other entities, shall stand suspended with effect from the date of such request. The computation of the said period shall recommence only upon receipt of the complete information, documents or clarifications as required.

64. Failure to provide additional information within the prescribed period stipulated under Regulation 63, by the applicant/ authorized representative within thirty (30) days from the date of such request, without any acceptable reason, shall result in declining the issuance of Customs Advance Ruling.
65. Conveyance of the decision of the Appellate Body is the responsibility of the Secretary of the relevant body, subject to final approval of the Director General of Customs. The Director General of Customs has the discretion to seek further assistance or advice or direction from persons, experts or professionals including World Customs Organization or any other committee, if he deems necessary.

#### **Re-appeal for the Decision Given by Relevant Appellate Body**

66. An applicant, who has sought and obtained a decision from the relevant appellate body, and is not satisfied with the decision communicated, may make a request in writing for review of the decision of the appellate body, either directly or through an authorized representative, to the Director General of Customs, specifying the grounds of the request, along with all supporting documents within thirty (30) days from the date of issuance of the such decision.
67. Every request for re-appeal submitted under Regulation 66 above shall be examined by the respective appellate body and the decision shall be issued within thirty (30) days from the date of receipt of the re-appeal request.
68. In case the relevant appellate body is unable to complete the re-appeal process within the specified period of thirty (30) days, the applicant shall be informed regarding the additional days, not exceeding fifteen (15) days, that may be required to issue the re-appeal decision.

#### **Payment of Fees**

69. A non-refundable Application Fee shall be paid as follows, to the Director General of Customs at the time of submission of each application by the applicant who wishes to seek a Customs Advance Ruling.
  - a. A local entity - Rs. 15,000/-.
  - b. A foreign entity - Rs. 30,000/-.
70. A non-refundable Appeal Fee shall be paid to the Director General of Customs at the time of submission of each application by the applicant, who wishes to submit an appeal against a Customs Advance Ruling.



- c. Any local entity - Rs. 10,000/-.
- d. Any foreign entity - Rs. 20,000/-.

- 71. All fees, charged and collected under these Regulations shall be credited to the Consolidated Fund.
- 72. The relevant Directorate may decide to obtain further analysis reports or opinions of one or more experts for consideration of an application for Customs Advance Ruling on a particular commodity/transaction and any related expenses incurred namely charges on laboratory reports, delivering samples under the supervision of an authorized officer of Customs shall be borne by the applicant, when informed by the relevant Directorate to do so.

**Publication and Confidentiality**

- 73. All information that is provided by the applicant/ authorized representative as “confidential” in the application forms prescribed in Schedule I, II and III for the purpose of the application of Customs Advance Rulings, shall be treated as strictly confidential by the relevant Directorate, and such confidential information shall not be disclosed without the specific permission of the applicant providing such information, except to the extent that may be required to be disclosed in the context of Customs inquiry or judicial proceedings.
- 74. Subject to provisions of Regulation 73, Customs Advance Rulings, Review Orders and Appeal Decisions, which may be of significant interest to other parties, shall be made publicly available in the Customs Rulings Database.
- 75. All Customs Advance Rulings shall be in conformity with the applicable rules published in the Gazette as part of Schedule A or Schedule E as applicable, to the Customs Ordinance (Chapter 235) as amended from time to time and shall be in force until such rules are rescinded in accordance with law, without prejudice to anything done during the validity period of such rules.
- 76. Applicants and/ or authorized representatives who are held to have provided falsified, misleading and/ or inaccurate information under these Regulations shall be dealt with according to the provisions of the Customs Ordinance (Chapter 235) as amended and other applicable laws.

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 <b>Sri Lanka Customs</b> <b>APPLICATION FOR ADVANCE</b> <b>CLASSIFICATION RULING</b>				For Office Use Only	
				Application No : CC / AR / 20..... /	
				Date of Acceptance :	
<b>1.) Details of the Applicant</b>					
a. Name/ Company name and address					
b. Importer/Exporter / Other, registration number (TIN / VAT / NIC No.)		Importer	Exporter	Other	
		TIN / VAT / NIC No.			
<b>2.) Details of the Commodity</b>					
a. Full trade description of the Commodity General name/ Brand/Model/Volume / Measurement/Composition / brand new or used etc.. (depending on the applicability)					
b. Details of submitted samples and literature (put a "✓" where applicable and overleaf the scanned clear photograph / image)  *All the documents should be authenticated by applicant		Samples	TDS	Photographs	
		Manufacturing process	MSDS	Plan (site, floor)	
		Ingredient composition	Analytical report	Mill report	
		Catalogues	Other		
c. Intended Usage					
d. In what form is it imported / exported.					
3.) Confidential information of the goods (If "yes", please provide details)					
4.) Whether any previous internal classification advice has been obtained or the goods are related to an investigation, appeal or any other review by Customs or other government agency or court? (If "yes", please provide details)					
5.) Manufacturer's or supplier's name, address & web					
6.) HS code in applicant's opinion and reasons there for					
7.) Has previous Advance ruling or decision been obtained for this commodity? If yes, indicate the Ref. No. and the HS code:					
8.) Name, email and Mobile no. of the Contact Person					
9.) I affirm / swear and declare that all the information and statements on this form and any attachments are true, accurate and complete to the best of my knowledge and belief and that I am aware of the rules and regulations related to this application. Applicant's Name & contact details : E mail : Signature & Stamp : Date :					
<b>FOR OFFICIAL USE ONLY</b>					
<b>CUSTOMS ADVANCE RULING VALID FOR THIRTY SIX(36) MONTHS, FROM THE DATE OF ISSUE UNLESS OTHERWISE REVISED OR REVOKED</b>					
1.) Customs payment receipt No.:		Date:			
2.) Most appropriate HS Code:					
3.) Comments:		This Advance ruling is valid for the above described product only.			
4.) Date of issue :					
<b>SENIOR DEPUTY DIRECTOR OF CUSTOMS</b> (Commodity Classification Branch)			<b>sgd. DIRECTOR OF CUSTOMS (Specialized Services)</b> <b>FOR DIRECTOR GENERAL OF CUSTOMS</b>		

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**Coloured Photograph and other relevant Details**

Applicant's Signature & Stamp :

Date :



Sri Lanka Customs



APPLICATION FOR

ADVANCE RULING ON ORIGIN ISSUES (IMPORTS)

(1) Applicant Name

[Empty text box for Applicant Name]

(2) Applicant Address

[Empty text box for Applicant Address]

(3) Tax Identification Number

[Empty text box for Tax Identification Number]

(4) Status of the Applicant

Importer

Agent

Broker

Exporter

Manufacturer

Other

(If other, please specify

.....)

(5) Description of the product

[Empty text box for Description of the product]

(6) Product Information

Product Name:

Commercial Description:

Proposed HS Code:

Model/ Type/ Brand:

Intended use:

Brochures attached: -----  Yes  No

(7) Manufacturing/ Production Process

Process Description:

Flow chart attached: -----  Yes  No

Location:

(8) Origin of Materials/ Inputs

Bill of Materials (Attach detailed sheet)				
Material/Input	HS Code	Country of Origin	Value %	Role in Production

(9) Applicable rule of origin claimed

Type of origin:  Preferential  Non-preferential

Agreements/ scheme:

Rule claimed:  Wholly Obtained  Other

Claim and Justification:

(10) Documents submitted

- Commercial invoice(s)
- Production Flow Chart
- Bill of Materials (For FOB value)
- Import/export records
- Supplier declarations
- Technical specs/catalogues
- Previous rulings (If any)
- Other

(11) Additional Information

(12) Have you previously applied for an Advance Ruling on the same or a similar issue?

Yes  No

If yes, please give details.

.....

(13) Are you aware of the existence of any Advance Rulings issued on the same or similar issues?

Yes  No

If yes, please give details.

.....

(14) Is the issue on which a ruling is being sought pending before any Governmental Agency, Appellate Tribunal or Court of Law to the best of your knowledge?

Yes  No

If yes, please give details.

.....

(15) Analysis of your claim

[Empty box for analysis of claim]

Contact Personnel Information

(16) Contact Person [Empty box]

(17) Designation [Empty box]

(18) Contact Details: Mobile [Empty box], Office [Empty box], E-mail [Empty box]

Certification

(19) Name of the Director/Proprietor/Partner [Empty box]

I declare that all information and statements on this form and any attachment is true, accurate and complete to the best of my knowledge and belief.

(Signature & Date) [Empty box]

(Official Stamp) [Empty box]

Date of Receipt [Empty box]

Date of Issue [Empty box]

REFERENCE NUMBER

If additional space is needed for any section, you may attach an extra sheet. Indicate the relevant section on the attachment for clarity.

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**(20) For Customs Use Only**

*Application Number:*

*Date Received:*

*Officer Assigned:*

*Documents Checked:*

*Additional Information Required:*

*Deadline for Ruling:*

*Remarks:*

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# Sri Lanka Customs



## APPLICATION FOR ADVANCE RULING ON VALUATION

(1). Applicant Name:

(2). Applicant Address:

(3). Tax Identification Number:

(4). Status of the Applicant  Importer  Agent  Broker  Other  
(If other, please specify.....)

(5). Description of Goods

(6). Ruling requested regarding  
Method of valuation  Commissions  Assists  Royalties and license fees  proceeds to seller  other   
(please specify .....

(7). Are the Buyer and Seller "related" as defined in Article 9 of Schedule E of the Customs Ordinance? Yes  No   
If yes, please give details and provide test values, if applicable .....

(8). Description of the Transaction(s)

(9). Documents being submitted to assist with determining the Customs Valuation  
 Sales Contract  Invoices  License / Royalty Agreement  
 Distributor / Agent Agreement  Commissions / Brokerage Contract  Transport Document  
 Insurance Document  Proof of payment  Other  
(If other, please specify .....

(10). Additional Information

