

Sri Lanka Customs National Imports Tariff Guide 2026

Policy, Planning and Research Directorate,
Sri Lanka Customs.

PREFACE

Sri Lanka Customs National Imports Tariff Guide (NITG)-2026 is published 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 – 2026, has been compiled with The latest version of the Harmonized System(HS 2022 of World Customs Organization) was approved in June 2019, and entered into force on 1 January 2022, which is the seventh edition of the Harmonized System (HS) nomenclature, is used worldwide for the uniform classification of goods traded internationally, and has been accepted by all Contracting Parties to the INTERNATIONAL CONVENTION ON THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (BRUSSELS, 14 JUNE 1983), together with applicable National Levies with effect from 1st April 2026.

Importations of commodities are governed by a vast array of legislation and require approvals, licenses issued by various entities. The NITG – 2026 is comprised of a comprehensive list of such statutory requirements pertaining to each commodity fulfilling a long-felt need by all stake holders.

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 – 2026 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.

Wimal S. K. Liyanagama
Director General of Customs
Sri Lanka Customs
03.06.2026

DISCLAIMER

The National Imports Tariff Guide 2026 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

1. The National Customs imports 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 31st December 2023;

   - 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 and its amendments.
   - Excise Duty payable in terms of Excise (Special Provisions) Act No. 13 of 1989.
   - Port and Airport Development Levy (PAL Act no. 18 of 2011) 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.
   - Social Security Contribution Levy (SSCL) Act No. 25 of 2022.

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 in to 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, Export Development Board CESS and Social Security Contribution Levy (SSCL) 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(2022 Version)**" (here in after 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 sub divided at national level by creating National Subdivisions under Harmonized System Codes. Such National Sub divisions 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, here in after 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 issue divided 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 Subdivisions (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 there after 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 paragraph 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 Programme 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)
Surcharge	Social Security Contribution Levy (SSCL)	

Abbreviations.

v	CIF Value in Rupees	**e**	Excise (Special Provisions) Duty	**s**	Surcharge
c	Cess under Export Development Board Act	**t**	Value Added Tax	**SSCL**	Social Security Contribution Levy
d	Customs Duty *	**p**	Ports and Airports Development Levy		

Customs Duty	d = (CIF value) * (Customs Import Duty Rate)	or	d = (Quantity) * (Unit Rate of Customs Import Duty)
Excise (Special Provisions) Duty	e = (v +15% of v+ d + c + p) * Excise Duty Rate	or	e = (Quantity) * (Unit rate of Excise Duty)
Export Development Board CESS	c = (v)*(CESS Levy Rate)	or	c = (Quantity) * (Unit Rate of CESS Levy)
Value Added Tax	t = (v + 10% of v + d+ c +p + e +s)* (VAT Rate)		
Port and Airport Development Levy	p = (v) * (PAL Rate)		
Special Commodity Levy	SCL = (Quantity) * (Unit rate of SCL)		
Surcharge	S = d*(Surcharge rate)		

Social Security Contribution Levy	SSCL = (v + 10% of v + d+ c +p + e +s) *(SSCL rate)

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

** **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".*

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
2. Kingdom of Bhutan
3. Republic of India
4. Republic of Maldives
5. Kingdom of Nepal
6. Islamic Republic of Pakistan
7. Democratic Socialist Republic of Sri Lanka
8. Islamic Republic of Afghanistan

AGREEMENT ON ASIAN FREE TRADE AREA (AFTA)

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

LEAST DEVELOPED COUNTRIES (LDCS) UNDER SAFTA

1. People's Republic of Bangladesh
2. Kingdom of Bhutan
3. Republic of Maldives
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

(AP)	**-**	For Imports under the Asia – Pacific Trade Agreement (APTA)
(AD)	-	For Imports from Least Developed Countries (LDCs) under APTA
(BN)	-	For Imports from Bangladesh
(GT)	-	For Imports under the Agreement on Global System of Trade Preference (GSTP)
(IN)	-	For Imports under Indo – Sri Lanka Free Trade Agreement
(PK)	-	For Imports under Pakistan – Sri Lanka Free Trade Agreement
(SA)	-	For Imports from South Asian Association for Regional Cooperation (SAARC) countries only.
(SF)	-	For Imports under the Agreement on South Asian Free Trade Area (SAFTA)
(SD)	-	For Imports from Least Developed Countries (LDCs) under SAFTA
(SG)	-	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	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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all non domestic animals of Chapter 1. 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. Sri Lanka Customs Shall Release the following goods if it is shipped on or after July 01,2025, without Import Control Licenses and if they comply with the following requirements. In such instances, Sri Lanka Customs shall not charge a penalty for not having an Import Control License for following goods. HS Code 0106.19.90 requires Animal Quarantine certificate issued by the Department of Animal Production and Health. Only two pets (as per the following schedule) are allowed to import for a person during the validity period of these Operational Instructions.(IECD/6/4/002/2025 dated 08.07.2025)

<table>
<tr><td></td><td></td><td></td><td>Schedule

<table><tr><th>No. of pet Cats</th><th>No. of pet Dogs</th><th>The total amount of pets</th></tr><tr><td>1</td><td>0</td><td>1</td></tr><tr><td>0</td><td>1</td><td>1</td></tr><tr><td>1</td><td>1</td><td>2</td></tr><tr><td>0</td><td>2</td><td>2</td></tr><tr><td>2</td><td>0</td><td>2</td></tr></table></td></tr>
<tr><td>2</td><td>Chapter 2</td><td>Meat and Edible Meat Offal</td><td>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.

Require prior Approval/ Permit obtained from Department of Wildlife Conservation for Meat and edible meat offal of non domestic animals of Chapter 2.

All meat and Edible Meat Offal in Chapter 2 is subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980]

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.</td></tr>
<tr><td>3</td><td>Chapter 3</td><td>Fish and crustaceans, molluscs and other aquatic invertebrates</td><td>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]</td></tr>
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			All edible fish and crustaceans, molluscs and other aquatic invertebrates are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] Importation is prohibited/restricted of any fish or fishery product prohibited/restricted under Fisheries and Aquatic Resources Act No.2 of 1996. 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.
4	Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	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 & Drug Inspector. [Food Act No.26 of 1980] 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. 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.
5	Chapter 5	Products of animal origin not elsewhere specified or included	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. The goods classified under the HS codes of 0511.10, 0511.99.20, and 0511.99.30 shall be on submission of valid Animal quarantine certificate issued by the department of Animal Production and Health (Gazette No:2262/34 of 13.01.2022). Require prior Approval/ Permit obtained from Department of Wildlife Conservation for products of non domestic animal origin. Products of HS 0501.00.10, 0506.10.10, 0506.10.90, 0506.90.10, 0506.90.90, 0511.91.10, 0511.91.90, 0511.99.10 are subjected to the inspection and approval of the Central

			Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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] 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] 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.
6	Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	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] 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.
7	Chapter 7	Edible vegetables and certain roots and tubers	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] 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. 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 & Drug Inspector. [Food Act

			No.26 of 1980] 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	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] 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. All goods and products in Chapter 08 except HS 0801.19.20 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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]
9	Chapter 9	Coffee, tea, mate and spices	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] 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 & Drug Inspector. [Food Act No.26 of 1980] 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] 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 & Export) Regulations- 1981]

10	Chapter 10	Cereals	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] 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 & Drug Inspector. [Food Act No.26 of 1980] 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]
11	Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	All edible goods and products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980]
12	Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	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] All edible goods and products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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] Products of HS 1213.00.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023 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.
13	Chapter 13	Lac; gums, resins and other vegetable saps and extracts	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] All edible goods and products of Chapter 13 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980]
14	Chapter14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	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] All edible goods and products within HS 1404.90.10 are subjected to registration certificate issued by the Department of Excise. [No. 1625/1 of No. 1 of 2009] All edible goods and products within HS 1404.90.20 and 1404.90.99 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980]
15	Chapter15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	All edible products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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. Products of HS 1522.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
16	Chapter16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	All products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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]

			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. 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. 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. 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	All products except goods and products in heading 17.03 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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. All products within HS 1703.10 and 1703.90 are subjected to the approval/ license of Excise Department of Sri Lanka. [Excise Ordinance]
18	Chapter18	Cocoa and Cocoa preparations	All products except goods and products in heading 18.02 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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]

			Products of HS 1802.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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.
19	Chapter19	Preparations of cereals, flour, starch or milk; pastry cooks' products	All products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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 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.
20	Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	All products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980]
21	Chapter 21	Miscellaneous edible preparations	All products are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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.
22	Chapter 22	Beverages, spirits and vinegar	All products except products falling within heading 22.07 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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]
23	Chapter 23	Residues and waste from the food industries; prepared animal fodder	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] Require prior approval from the Director General of the Department of Animal Production and Health (DG/DAPH) for products with untreated/unprocessed animal parts. 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. Products of HS 2307.00.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
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	Food grade salt within HS 2501.00.00 is subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] Require Importation Permit previously issued by the Director General of Agriculture /National Plant Quarantine Service for natural sand of heading 25.05. Products of HS 2504.10.10, 2504.90.10, 2505.10.10, 2514.00.10, 2524.10, 2524.90, 2525.30, 2529.10.10, 2529.21.10, 2529.30.10, 2530.90.20 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) Importation of products within HS 2524.10.00 and 2524.90.10 are banned.

26	Chapter 26	Ores, Slag and Ash	Products of HS 2618.00, 2619.00, 2620.11, 2620.19, 2620.29, 2620.30, 2620.40, 2620.99.10, 2620.99.20, 2620.99.30, 2620.99.90, 2621.10, 2621.90.10 and 2621.90.90 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	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] Products of HS 2710.99 are subjected to the inspection and approval of the Central Environmental Authority. Importation of products within HS 2710.91.00 is banned. (07/WM/003/2006/XII of 23.10.2023) Sri Lanka Customs Shall Release the following goods if it is shipped on or after July 01,2025, without Import Control Licenses and if they comply with the following requirements. In such instances, Sri Lanka Customs shall not charge a penalty for not having an Import Control License for following goods. Item: Sludge oil HS code: 2710.19.90 Requirements : i. Approval of Marine Environment Protection Authority. ii. Bearing an Annual License issued by Sri Lanka Port Authority iii. Bearing an Annual License issued by Sri Lanka Customs (IECD/6/4/002/2025 of 08.07.2025) 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.
28		Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Products of HS 2804.50.10, 2804.50.10, 2804.90.10, 2805.30.10, 2829.90 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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. Require prior approval from Precursor Control Authority for products within HS 2806.10.00, 2807.10.00, 2811.12.00 and 2841.61.00.

			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. 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. 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]
29	Chapter 29	Organic chemicals	Products of HS 2903.91, 2903.92.10, 2904.99, 2909.30.91, 2909.30.92, 2909.30.93, 2909.30.94, 2909.43.10, 2912.11, 2918.19, 2919.10, 2921.19, 2921.45, 2922.19, 2924.19, 2924.29, 2924.29.90, 2925.29, 2929.1, 2931.10.10, 2931.10.20, 2931.2 and 2933.21 are subjected to the inspection and approval of the Central Environmental Authority. Importation of products within HS 2903.99.12, 2903.99.13, 2903.99.14 are banned. (07/WM/003/2006/XII of 23.10.2023) 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. 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. 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. 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] 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. 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.
30	Chapter 30	Pharmaceutical products	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] 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. 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] Require prior approval from Ministry of Defense for importations of all products within HS 3002.90.10. Require prior approval from Precursor Control Authority for products within HS 3003.41, 3003.42, 3003.43, 3004.41, 3004.42, 3004.43. Require prior registration/ approval from the Commissioner of Ayurveda for Ayurveda/ herbal

			preparations of heading 3003.90 and 3004.90. Require prior registration/ approval from the Homoeopathy Council for homoeopathy preparations within HS 3004.90.90. Importation of products within HS 3006.92 is banned. (07/WM/003/2006/XII of 23.10.2023)
31	Chapter 31	Fertilizers	Require a license issued by the Director of the National Fertilizer Secretariat for all products in Chapter 31. [Fertilizer Act No. 68 of 1988] 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. 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]
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	All edible goods and products in Subheadings 33.01 and 33.02 are subjected to the inspection and approval of the Food & Drug Inspector vide Food Act No.26 of 1980. 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] All products containing excisable articles in Chapter 33 are subjected to the approval/ license of Excise Department of Sri Lanka. [Excise Ordinance]

34	Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster	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]
35	Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	All products intended for food or allied industries in Chapter 35 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] 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.
36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Require prior approval of Ministry of Defense for all products in Chapter 36 except products in Sub heading 36.05 and 36.06.
37	Chapter 37	Photographic or cinematographic goods	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.
38	Chapter 38	Miscellaneous chemical products	Products of HS 3801.90.10, 3802.10.10, 3808.94, 3808.94.90, 3808.99.90, 3824.99, 3824.99.10 and 3825.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) **Require prior Registration and Pesticides Import Licenses issued by office of the Registrar of Pesticide for all products in heading 38.08.** Importation of products containing Glyphosate within HS 3808.93.90 is banned. 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] 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. 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.
39	Chapter 39	Plastics and articles thereof	All products in HS 3917.10.00 are subjected to the inspection and approval of the Food & Drug Inspector. [Food Act No.26 of 1980] Products of HS 3915.10, 3915.20, 3915.30, 3915.90, 3923.10.40 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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] 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]
40	Chapter 40	Rubber and articles thereof	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] Products of HS 4004.00.10, 4004.00.20, 4004.00.90, 4012.11, 4012.12, 4012.13, 4012.19, 4012.20, 4017.00.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)

			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] 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.
41	Chapter 41	Raw hides and skins (other than furskins) and leather	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. 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. Products of HS 4115.20 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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.
42	Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).	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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for all products in Chapter 42 with non domestic animal parts. 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.
43	Chapter 43	Furskins and artificial fur; manufactures thereof	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. 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. 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.
44	Chapter 44	Wood and articles of wood; wood charcoal	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] 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.
45	Chapter 45	Cork and articles of cork	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]
46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	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] 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.
47	Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Products of HS 4707.90 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
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	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. 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]
50	Chapter 50	Silk	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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products in heading 50.01. Products of HS 5003.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
51	Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with non-domestic animal parts.

			Products of HS 5103.10, 5103.20, 5103.30 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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.
52	Chapter 52	Cotton	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] Products of HS 5202.10, 5202.91, 5202.99 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
53	Chapter 53	Other vegetable textile fibers; paper yarn and woven fabrics of paper yarn	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] Products of HS 5301.30, 5302.90.10, 5303.90.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
54	Chapter 55	Man-made staple fibers	Products of HS 5505.10, 5505.20 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
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	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] 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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.
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	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] 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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.
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] 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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ non domestic animal parts.
60	Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	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] 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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts. Require prior NMRA Registration and Approval/ License for Hygienic or Pharmaceutical articles in heading 63.07. Products of HS 6309.00.10, 6309.00.90, 6301.10.10, 6310.10.90, 6310.90.10, 6310.90.90 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
61	Chapter 64	Footwear, gaiters and the like; parts of such articles	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] 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.

			Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.
62	Chapter 65	Headgear and parts thereof	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] 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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/nondomestic animal parts.
63	Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	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] 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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.
64	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	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]

			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. Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products with raw/unprocessed/ nondomestic animal parts.
65	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Products of HS 6806.10.10, 6809.11.10, 6809.19.10, 6810.11.10, 6810.99.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
66	Chapter 70	Glass and glassware	Products of HS 7001.00.10, 7001.00.90 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
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	Require prior Approval/ Permit obtained from Department of Wildlife Conservation for the goods and products in headings 71.01 and 71.16. Products of HS 7112.30, 7112.30.90, 7112.92, 7112.99 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) 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]
68	Chapter 72	Iron and steel	Products of HS 7204.10, 7204.21, 7204.29, 7204.3, 7204.41, 7204.49, 7204.50 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
69	Chapter 74	Copper and articles thereof	Products of HS 7404.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)

70	Chapter 75	Nickel and articles thereof	Products of HS 7503.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
71	Chapter 76	Aluminum and articles thereof	Products of HS 7602.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
72	Chapter 78	Lead and articles thereof	Products of HS 7802.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
73	Chapter 79	Zinc and articles thereof	Products of HS 7902.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
74	Chapter 80	Tin and articles thereof	Products of HS 8002.00 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
75	Chapter 81	Other base metals; cermets; articles thereof	Products of HS 8101.97, 8102.97, 8103.30, 8104.20, 8105.30, 8106.00.10, 8107.30, 8108.30, 8109.30, 8110.20, 8111.00.10, 8112.13, 8112.52, 8112.92, 8112.92.10 and 8113.00.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
76	Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	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. 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] 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. Require prior approval for products containing Ozone Depleting substances within HS 8415.90.19 and 8415.90.29 from Ministry of Environment.

			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. Require prior approval for products containing Ozone Depleting substances within HS 8418.61.00 from Ministry of Environment. Products of HS 8450.11.20, 8450.12.20, 8450.19.20, 8471.30.10, 8471.41.10, 8471.49.10, 8471.50.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
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	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. Products of HS 8528.49.10, 8528.59.10, 8528.71.10, 8528.72.20, 8528.73.10, 8528.73.30, 8548.1, 8548.10.10, 8548.10.20 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023) Sri Lanka Customs Shall Release the following goods if it is shipped on or after July 01,2025, without Import Control Licenses and if they comply with the following requirements. In such instances, Sri Lanka Customs shall not charge a penalty for not having an Import Control License for following goods. 8517.13.90 and 8517.14.90 requires, i. Approval of Telecommunication Regulatory Commission (TRC). ii. Mobile Phones shall only be released without Import Control License if it is imported for personnel use During the validity period, a person shall only be allowed to import Two mobile phone(s) as a gift and/or for personal use. (IECD/6/4/002/2025 dated 08.07.2025)
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	Require prior approval from Ministry of Defense for all the products in the Chapter 88. Require prior approval from Civil aviation Authority for all products in Chapter 88.

80	Chapter 89	Ships, boats and floating structures	Require prior approval from Ministry of Defense for war ships within HS 8906.10.00. 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. 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. 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.
81	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Require prior Ministry of Defense approval for the products in heading 90.13 with provisions to be associated with Arms. 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. 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] 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 94	Mattress supports	Products of HS 9404.10.10, 9404.21.10, 9404.29.30, 9404.30.10, 9404.90.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)
84	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. Products of HS 9504.30.10 are subjected to the inspection and approval of the Central Environmental Authority. (07/WM/003/2006/XII of 23.10.2023)

85	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

6.	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
7.	0402.99.10 0402.99.90	Condensed Milk	SLS 179 Specification for Sweetened Full Cream Condensed Milk
8.	0405.10	Butter	SLS 279 Specification for Butter
9.	0405.20 0405.90	Dairy Fat Spread	SLS 1428 Specification for Dairy Fat Spread
10.	0713.40.12	Split Red Lentils	SLS 896 Specification for split Red Lentils
11.	0713.40.11	Whole Red Lentils	SLS 1573 Specification for whole Red Lentils
12.	0904.21.10 0904.22.10	Chili Whole & Ground	SLS 1563 Specification for Chili Whole & Ground
13.	0909.21 0909.22	Coriander Whole & Ground	SLS 1565 Specification forCoriander Whole & Ground
14.	0910.30.10 0910.30.90	Turmeric Whole & Ground	SLS 613 Specification for Turmeric Whole & ground
15. 16.	1507.10 1507.90	Soya Bean Oil	SLS 293 Specification for Soya Bean Oil
17.	1508.10 1508.90	Ground-nut Oil (Peanut Oil)	SLS 947 Specification for Groundnut Oil (peanut Oil)
1.	1511.10 1511.90.20 1511.90.90	Palm Oil	SLS 720 Specification for Palm Oil
2.	1511.90.30 1511.90.90	Palm Olein	SLS 961 Specification for Palm Olein
3.	1511.90.10	Palm Stearin	SLS 960 Specification for Palm Stearin
4.	1512.11 1512.19	Sunflower Seed Oil	SLS 946 Specification for Sunflower Seed Oil
5.	1513.11.11 1513.11.19 1513.11.21 1513.11.29 1513.19.10 1513.19.90	Coconut Oil	SLS 32 Specification for Coconut Oil
6.	1513.21	Palm Kernel Oil	SLS 862 Specification for Palm
	1513.29		Kernel Oil
7.	1513.21 1513.29	Palm Kernel Olein	SLS 1555 Specification for Palm Kernel Olein
8.	1515.21 1515.29	Maize(Corn) Oil	SLS 905 Specification for (Maize) Corn Oil
9.	1515.50	Sesame Oil (Gingerly Oil)	SLS 231 Specification on Sesame seed Oil (Sesame Oil/Gingerly Oil)
10.	1517.10.30 1517.10.90 1517.90	Margarine including Fat Spread, Blended Fat Spread and Bakery Fats	SLS1427 Specification for Fat Spreads, Blended Fat Spreads and Margarine, SLS 1102 Specifications for Bakery Fat
11.	1604.11 1604.12 1604.13 1604.14 1604.15 1604.16 1604.19	Canned Fish	SLS 591 Specification for Canned Fish
12.	1604.20	Canned Fish Curry	SLS 1106 Specification for Canned Fish Curry
13.	1701.12.10 1701.12.90 1701.13 1701.14.10 1701.14.90 1701.91.30 1701.91.90 1701.99.90	Brown Sugar	SLS 883 Specification Brown Sugar
14.	1701.91.10 1701.91.20 1701.99.10 1701.99.20 1701.99.30 1701.99.40 1701.99.90	White Sugar and Icing Sugar	SLS 191 Specification for White Sugar
15.	1704.10.10 1704.10.90	Chewing Gum And Bubble gum	SLS 1265 Specification for Chewing Gum And Bubble gum

16.	1704.90.10 1704.90.90	Soft Candy	SLS 1575 Specification for Soft Candy
17.	1704.90.10 1704.90.90	Hard Candy	SLS 1576 Specification for Hard Candy
18.	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
19.	1902.11 1902.19 1902.20 1902.30	Rice Noodles (Rice Vermicelli)	SLS 858 Specification for Rice Noodles (Rice Vermicelli)
20.	1905.31.10 1905.31.90	Biscuits & Cookies	SLS 251 Specification for Biscuits & Cookies
21.	1905.32.10 1905.32.90	Wafers	SLS 1313 Specification for Wafers
22.	2006.00.10 2006.00.90 2008.20	Canned pineapple	SLS 266 Specification for Canned pineapple
23.	2007.10 2007.91 2007.99	Jams Jellies Marmalades& preserves	SLS 265 Specification for Jams, Jellies, Marmalades & preserves
24.	2008.99.90	Canned mangoes	SLS 536 Specification for Canned mangoes
25.	2009.19 2009.29 2009.39 2009.49 2009.50 2009.61 2009.69 2009.79 2009.81 2009.89.10 2009.90	Fruit Squashes Fruit Syrups Fruit Cordials	SLS 214 Specification for Fruit Squashes, Fruit Syrups and Fruit Cordials
26.	2009.11.10 2009.11.90 2009.19 2009.29 2009.39 2009.49 2009.50	Fruit Cordial Concentrates Fruit Squash Concentrates Fruit Syrup Concentrates	SLS 730 Specification for Fruit Cordial Concentrates, Fruit Squash Concentrates, Fruit Syrup Concentrates
	2009.69 2009.79 2009.81 2009.89.10 2009.89.90 2009.90		
27.	2106.90.49 2202.10 2202.99.30 2202.99.51 2022.99.59 2202.99.70 2202.99.91 2202.99.99	Ready to Serve Fruit Drinks	SLS 729 Specification for Ready to Serve Fruit Drinks
28	2009.12 2009.21 2009.31 2009.41 2009.50 2009.61 2009.71 2009.81 2009.89.10 2009.89.90 2009.90	Fruit Juices Concentrated and Fruit Juice Nectars	SLS 1328 Specification for Fruit Juice Concentrated and Fruit Juice Nectars
29 30	2103.10	Soya Sauce	SLS 1035 Specification for Soya Sauce
31 32	2103.20	Tomato Sauce & Ketchup, Catsup / Catchup	SLS 260 Specification for Tomato Sauce
33	2103.90.90	Chilli Sauce	SLS 581 Specification for Chillie Sauce
34	2105.00	Ice-cream	SLS 223 Specification for Ice Cream
35	2105.00	Frozen Confections Freeze Drink	SLS 967 Specification for Frozen Confections and Freeze Drink
36	2202.99.61 2202.99.69	Milk added drinks	SLS 917 Specification for Milk Added Drinks
37	2201.90.10	Bottled Drinking Water	SLS 894 Specification for Packaged (Bottled) Drinking Water
38	2201.10.10	Bottled Natural Mineral	SLS 1038 Specification for

		Water	Bottled Natural Mineral Water
39 40	2202.10 2202.99.30 2202.99.91 2202.99.99	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
41	2106.90.49 2202.10 2202.99.30 2202.99.40 2202.99.91 2202.99.99	Non-Carbonated Synthetic / Artificial Flavored Cordials and Beverages	SLS 221 Specification for Non-Carbonated Synthetic/ 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
51	2523.29.20 2523.29.30	Masonry Cement	SLS 515 Specification for Masonry Cement
52	2523.29.20 2523.29.30	Blended hydraulic cement	SLS 1247 Specification for Blended hydraulic cement
	2523.29.20 2523.29.30	Portland Composite Cement	SLS 1697 Specification for Portland Composite Cement
53	2711.19.10	Liquefied Petroleum Gas	SLS 712 Specification for Liquified Petroleum Gas
54	3303.00.21	Baby Cologne	SLS 589 Specification for Baby Cologne
	3303.00.22 3303.00.29	Cologne	SLS 1619 Specification for Perfumes & Toilet Waters
	3304.10	Lipstick	SLS 1464 Specification for Lipstick
55	3304.91	Skin Powder for Babies	SLS 187 Specification for Skin Powder for Infants
	3304.99	Skin Cream & Lotions	SLS 742 Specification for Skin Cream & Lotions for Babies
	3304.99	Skin Cream & Lotions	SLS 743 Specification for Skin Cream & Lotions
	3304.99	Baby oil	SLS 1191 Specification for Baby oil
	3305.10	Hair Shampoo for Babies	SLS 1342 Specification for Hair Shampoo for Babies
	3305.10	Hair Shampoo	SLS 1346 Specification forHair Shampoo
	3305.90	Hair Cream	SLS 611 Specification forHair Cream
	3305.90	Hair oil	SLS 1341 Specification forHair oil
	3305.90	Liquid gel & cream oxidative Hair color	SLS 1439 Specification forLiquid gel & cream oxidative Hair color
	3305.90	Hair color powder	SLS 1440 Specification forHair color powder
56	3306.10	Toothpaste	SLS 275 Specification for Toothpaste
	3307.10	Shaving Creams	SLS 796 Specification forShaving Creams
57	3401.11.30 3401.11.90	Toilet Soap	SLS 34 Specification for Toilet Soap
	3401.11.30 3401.11.90	Shaving Soaps	SLS 36 Specification forShaving Soaps
	3401.11.30 3401.11.90	Soft soaps	SLS 37 Specification forSoft soaps
58	3401.11.90	Bathing Bars	SLS 1220 Specification for Bathing bar
59	3401.11.30	Baby Soap	SLS 547 Specification for Baby Soap
60	3401.19.30 3401.19.90	Laundry Soap	SLS 554 Specification for Laundry Soap
	3401.19.30 3401.19.90	Carbolic Soap	SLS 35 Specification forCarbolic Soap
61	3402.50 3402.90.10	Synthetic Laundry Detergent powder	SLS 760 Specification for Synthetic Laundry Detergent powder
62	3401.20.90	Laundry soap powder, Flakes and chips	SLS 38 Specification for Laundry soap powder, Flakes and chips
	3401.20.90	Liquid Soaps	SLS 1142 Specification forLiquid Toilet Soaps
	3401.20.90	Liquid Soap for Domestic and industrial	SLS 1390 Specification for Liquid Soap Domestic and industrial purpose

		purpose	
63	3605.00	Safety Matches	SLS 11Specification for Safety Matches in Box
64	3808.59.10 3808.61.10 3808.62.10 3808.69.10 3808.91.10	Mosquito Coil	SLS 453 Specification for Mosquito Coil
65	3808.59.91 3808.61.20 3808.62.20 3808.69.90 3808.91.30 3808.91.90	Mosquito Mats	SLS 930 Specification for Mosquito Mats
66	3916.10 3916.20 3916.90 3916.90.99	Cable Trunking Made of Insulating Material (Casing)	SLS 1206 Specification for Cable Trunking Made of Insulating Material
67	3916.10 3916.20 3917.23 3917.32 3917.39.90 3917.40	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 4Flexible conduits systems
68	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
69	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)
70	3917.31.10 3917.39.10 4009.21.10	Hose and Hose assemblies for Liquified Petroleum Gas	SLS 1171 Specification for Flexible Rubber Tubing, Rubber Hose and rubber Hose assemblies for use Liquified Petroleum Gas
	4009.22.10 4009.31.10 4009.32.10 4009.41.10 4009.42.10 8307.10.10 8307.90.10		Vapour and LPG/Air installation
71	3917.40.90	PVC-U (Un plasticized poly (vinyl chloride)) pipes joints and fittings for potable cold water supplies.	SLS 659 Specification for Un plasticized poly (vinyl chloride) fittings for water supply and for Buried and Above Ground Drainage and Sewerage Under Pressure
72	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 chloride) (PVC-U)
	3924.90.90	Feeding Bottles made of Polymer material	SLS 1306 Specification forFeeding Bottles made of Polymer material
	3924.90.90	Reusable plastic bottles for carrying drinkable liquids	SLS 1616 Specification forReusable plastic bottles for carrying drinkable liquids
73	3925.10 3925.90	Polyethylene water storage tanks	SLS1174 Specification for Polyethylene water storage tanks
74	4011.40 4011.90.90	Motor cycle and scooter tyres	SLS 890 Specification for Pneumatic Tyres for motorcycle and Scooters.
75	4011.50	Bicycle Tyres	SLS224 Specification for Bicycle Tyres
76	4013.20	Bicycle Tubes	SLS 127 Specification for Bicycle Tubes
77	4820.20	Exercise Books	SLS 382 Specification for Exercise Books
78	5204.11 5204.19 5204.20	Cotton Sewing Thread	SLS 112 Specification for Cotton Sewing Thread
79	5508.10 5508.20	Spun Polyester Sewing Thread	SLS 757 Specification for Staple Spun Polyester Sewing Thread
80	6506.10.20 6506.10.30	Protective Helmets for vehicle users	SLS 517 Specification for Protective Helmets for vehicle users
81	6601.91 6601.99	Umbrella (non-folding and folding)	SLS 1207 Specification for Umbrella Part 1 Non-folding umbrella Part 1 folding umbrella

82	6810.11.90 6810.19	Cement tiles	SLS 863 Specification for Cement concrete tile
83	6811.40.10	Asbestos Cement Corrugated Sheets	SLS 9 Specification for Asbestos cements products Part 2 corrugated sheets
84	6811.40.20	Asbestos Cement Flat Sheets	SLS 9 Specification for Asbestos Cement Part 1 flat sheets
85	6905.10	Roofing Tiles	SLS 2 Specification for Clay roofing tiles
86	6907.21.10 6907.21.90 6907.22.10 6907.22.90 6907.23.10 6907.23.90 6907.30 6907.40	Ceramic tiles and Porcelain Tiles	SLS 1181 Specification for Ceramic tiles
87	6911.10 6912.00.10	Porcelain and ceramic tableware	SLS 1222 Specification for porcelain tableware
88	7213.91.10 7213.91.90 7213.99 7214.10.90 7214.91.10 7214.91.20 7214.99 7215.90 7227.90	Plain steel bars and coils for the reinforcement of concrete	SLS 26 Specification for Plain steel bars for the reinforcement of concrete
89	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
90	7213.91.10 7213.91.90 7213.99 7214.10.10 7214.10.90 7214.91.10 7214.91.20 7214.91.90 7214.99 7215.50 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
91	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
92	7217.10 7217.20.10 7217.20.20 7217.20.90	Mild Steel Wires	SLS 139 Specification for Mild Steel Wires for general engineering purposes
93	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
94	7304.31.10 7304.31.90 7304.39.10 7304.39.90 7304.51.10 7304.51.90 7304.59.10 7304.59.90 7304.90.10 7304.90.90 7306.30 7306.90.90 7307.11 7307.19 7307.93 7307.99	Galvanized steel pipes and sockets	SLS 829 Specification for Galvanized steel pipes and sockets
95	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
96	7314.20 7314.31 7314.39 7314.41 7314.42 7314.49	Chain link fence fabric	SLS 1148 Specification for zinc coated and plastic coated steel chain link fence fabric
97	7320.10	Leaf springs for	SLS 639 Specification for Leaf

		automobile suspensions	springs for automobile suspensions
	7321.11	Domestic low pressure Gas cookers for use with Liquified Petroleum Gas	SLS 451 Specification for Domestic low pressure Gas cookers for use with Liquified Petroleum Gas
98	7408.11 7408.19	Conductors for insulated cables and cords	SLS 695 Specification for Conductors in insulated cables and cords
99	7615.10.90	Wrought Aluminum Utensils (Aluminum Tableware and Kitchenware)	SLS 69 Specification for Wrought Aluminum Utensils
100	8414.51	Electric Fans and Regulators	SLS 814 Specification for Electric Fans and Regulators
101	8481.1010	Value Fittings for use with Liquified Petroleum Gas Cylinder	SLS 1184 Specification for Value Fittings use with Liquified Petroleum Gas Cylinder
102	8481.10.20	Pressure regulators and automatic changeover device for Liquified Petroleum	SLS 1180 Specifications for Pressure regulators for Liquified Petroleum
103	8504.10.10 8504.10.90	Ballast for Tubular Fluorescent Lamps	SLS 1150 Specifications for Ballast for Tubular Fluorescent Lamps
104	8506.10.10 8506.10.90 8506.80	Primary Cells and Batteries	SLS 1198 Specification for Primary Cells and Batteries
105	8507.10.10 8507.10.90	Lead-Acid Starter Batteries	SLS 1126 Specification for Lead-Acid Starter Batteries
	8507.10.10 8507.10.90	Lead-Acid Starter Batteries for Motor Cycles & similar vehicles	SLS 1235 Specification for Lead-Acid Starter Batteries for Motor Cycles & similar vehicles
106	8516.10	Electric immersion water heaters for boiling water	SLS 1193 Specification for Electric immersion water heaters
	8516.40	Electric iron for household or similar use	SLS 1476 Specification for Electric iron for household or similar use
	8516.60.10	Electric Rice cookers	SLS 1501 Specification for Electric Appliance for heating liquids-Rice cookers
107	8516.60.90	Electric Hot Plates	SLS 1495 Specification for Electric grills, toasters and similar portable cooking appliances
108	8516.79.20	Electric Kettles	SLS 1501 Specification for Households and similar electrical appliances for heating liquids
109	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.
110	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
111	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
	8536.20	Type F & Type B RCCB for Household & similar use	SLS 1431 Specification for Type F & Type B RCCB for Household & similar use
112	8536.50.10	Glow starters for tubular florescent lamps	SLS 1260 Specification for Glow starters for tubular florescent lamps
113	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
114	8536.61.90	Insulated bayonet lamp holders	SLS 138 Specification for Insulated bayonet lamp holders
	8536.61.90	Edison Screw type Lamp Holders	SLS 1571 Specification for Edison Screw type Lamp Holders
115	8536.69.21	13 Ampere 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	SLS 734 Specification for 13 Ampere plugs, socket outlets, adaptors and connection units

		unswitched) and fused conversion plugs etc.	
116	8539.22.20 8539.22.90	Tungsten filament lamps for domestic and similar general lighting purposes	SLS 984 Specification for Tungsten filament lamps for domestic and similar general lighting purposes
117	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.
	8539.52	LED Lamps for General Lighting Service	SLS 1458 Specification for LED Lamps for General Lighting Service
	8544.20.10	Radio Frequency Cables for Television Reception	SLS 1513 Specification for Radio Frequency Cables for Television Reception
118	8544.42.91	Extension cords / portable socket outlets	SLS 734 Specification for 13A plugs, socket outlets, adaptors and connection units
119	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
120	8544.49.10 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
121	8544.49.20 8544.49.30 8544.49.90	PVC insulated non-armoured cables with copper conductors for electric power and lighting	SLS 733 Specification for electric cables PVC insulated and PVC sheathed cables for voltages up to and including 300/500V
122	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
123	8544.49.10 8544.30	Cables for Motor Vehicles	SLS 412 Specification for Cables for Motor Vehicles 60V and 600V Single-core cables.
	9503.00.10 9503.00.20 9503.00.30 9503.00.40 9503.00.50 9503.00.60 9503.00.70 9503.00.80 9503.00.90	Toys	SLS ISO 8124-Part 3 for the safety of Toys- Migration of certain elements
124	9603.21	Tooth Brushes	SLS 276 Specification for Tooth Brushes
125	9609.10.30 9609.90	Crayons and pastels	SLS 777 Specification for Crayons and pastels
126	9617.00.90	Vacuum flasks	SLS 397 Specification for Vacuum ware, insulated flasks jars and jugs.
127	9619.00.10	Sanitary towels	SLS 1732 for single-Use Sanitary towels SLS 1749 Specification for Single-Use Ultra thin/slim Sanitary Towels.

LIST OF CUSTOMS DUTY CONCESSIONS (IMPORTS)

Item		
01	Containers for the purpose of packing of gem and jewellery, 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 Director General of Customs.	5%
05	Importation of Water based homopolymers, and copolymers, classified under the HS Code of 3903.90.10 and In aqueous dispersion or solution, classified under the HS Code of 3906.90.10 by the registered printing ink manufacturers for the purpose of manufacturing of printing ink on recommendation of the Secretary, Ministry of Industries, and approval of the Director General, Sri Lanka Customs	5%

LIST OF EXEMPTIONS

LIST OF EXEMPTIONS (IMPORTS) - Customs Import Duty

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, 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 fabrication of plant, machinery and 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 as approved by 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 of 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 subject of Defense, subject to approval by the Secretary to the Treasury.
30	Raw materials, components, parts and accessories for the purpose of 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 subject of Industries, subject to approval of the Director General of Customs.
33	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.
34	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 approval of the Director General of Customs
35	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.
36	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
37	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.
38	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 approval of the Director General of Customs.
39	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; (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 referred above ; case by case basis; (b) All donation 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.
40	Importation of raw materials or intermediate goods, classified under the HS Codes of; (i) 3920.10.20 (Polyethylene Film – Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels), 3920.10.90 – Other (Polyethylene Film (W)) and 3926.90.99 – Other (Polypropylene Film) by domestic manufactures of sanitary napkins and; (ii) 4818.90.20 (Tissues in jumbo rolls exceeding 15 cm in width), 4818.90.90 (Other-Tissues below 15 cm in width), 3921.90.19 (Other- Front Tape), 3920.10.90 (Other-Breathable Back sheet), 3920.20.20 (Strapping tapes) and 3920.20.90 (Other- PP Front Tape) by domestic manufactures of diapers on recommendation of Secretary, Ministry in charge of subject of Industries and approval of the Director General of Customs.

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 Socialistic 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 01.01.2023, PAL is payable on all imported articles, at the rate of 10% of CIF value. Items on which PAL is payable at 2.5%, 5%, 7.5% 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.2312/67 dated 31.12.2022, Instances where PAL is conditionally exempted are listed below:

i.	Importation of project related capital goods during the project implementation period by any export oriented manufacturing enterprise, 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. 4 of 1978, where the investment made in the fixed assets other than lands by such enterprise is not less than US Dollars 200 million, subject to recommendation by the Director General of Board of Investment of Sri Lanka on there quest made to in that regard by such company.
ii.	Importation 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 and Sri Lankan Catering Limited.
iii.	Importation of samples to Sri Lanka in relation to business, worth not more than Sri Lankan Rupees 60,000, subject to such terms and conditions as prescribed by the Director General of Customs.
iv.	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 Dollars 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 Regulations and/or Strategic Development Projects Act,No.14 of 2008.
v.	Sale of yachts and other vessels for pleasure or sports; rowing boats and canoes: sailboats, with or without auxiliary motor classified under the HS Commodity Classification Codes 8903.21, 8903.22 and 8903.23, by any enterprise, which has entered in to an agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978 and engaged in the manufacturing of boats, to any enterprise which has entered in to an agreement with the a fore said Board of Investment of Sri Lanka and chartering such vessels and yachts for supply of service.
vi.	Raw materials and packing materials imported by pharmaceutical manufacturers for the manufacture of pharmaceuticals, on there commendation of the Secretary to the Ministry of the Minister assigned with the subject of Health, subject to the approval of the Director General of Customs.
vii.	Pharmaceutical machinery and equipment including accessories and spare parts for pharmaceutical machinery and equipment imported by pharmaceutical manufacturers for the manufacture of pharmaceuticals, on the recommendation of the Secretary to the Ministry of the Minister assigned with the subject of Health, subject to the approval of the Director General of Customs.
viii.	Machinery and equipment including medical, surgical and dental instruments, apparatus, accessories and parts thereof, hospital / medical furniture and drugs, chemicals, medical test kits and similar items, required for the provision of health care services, donated by any person or agency, to Government health sector institutions providing health care services free of charge, on the recommendation of the Secretary to the Ministry of the Minister assigned with the subject of Health, subject to the approval of the Secretary to the Treasury.
ix.	Importation of Furnace Oil by the Ceylon Petroleum Corporation, specifically for the production of bitumen, on the recommendation of the Secretary to the Ministry of the Minister assigned with the subject of Petroleum, subject to the approval of the Director General of Customs.
x.	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 indirect collaboration with any government entities a said / donations to provide relief measures or facilitate continuation of essential public services subject to; (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; 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 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; (2) all donations shall be approved by the director general of Customs upon the receipt of the recommendation referred to in x. (1) above; (3) The Secretary (Chief Accounting Officer) referred to inx.(1) above in 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, (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 Director General of Customs under the provisions of the Customs Ordinance(Chapter235) to recover the applicable taxes.
xi.	Importation of raw materials or intermediate goods, classified under the HS Codes of 3920.10.20 (Polyethylene Film - Not metalized, of a width exceeding 110 mm but not exceeding 230 mm, of a kind used in manufacturing of napkins, sanitary towels),3920.10.90-OtherPolyethyleneFilm(W), 3926.90.99-Other(Polypropylene Film), 4811.59.10 - Paper, Paperboard, Cellulose wadding and webs of cellulose fibers, Coated with Silicone and 5603.11.00-Non woven Fabric (weighing not more than 25g/m2) by domestic manufacturers of sanitary napkins on the recommendation of the Secretary to the Ministry of the Minister assigned with the subject of Industries, subject to the approval of the Director General of Customs.
xii.	Importation of Vehicles, chassis fitted with engines, bodies or cut portions, as defined in Chapter No. 87 of the Harmonized Commodity Description and Coding Numbers for customs purposes, where such Vehicle, chassis fitted with engine, body or cut portion is liable to the Excise (Special Provisions) Duty, imposed under the Excise (Special Provisions) Act, No.13 of 1989.

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.2479/38 dated 10.03.2026, 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 the Gazette by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible for the subject of Ayurveda, and Ayurveda, Siddha, and Unani preparations (other than cosmetics preparations) imported, subject to recommendation of the Secretary in charge of the subject of Ayurveda, and Ayurveda, Siddha, and Unani preparations.
II.	Any product or preparation registered as a 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 (c) (v) (A) of PART III 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, taking into consideration the economic benefit to the country, on which the tax is borne by the Government.
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 the subject of Agriculture, subject to the 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 liners, 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 the packing of liquid milk, vegetable juice, and fruit juice, imported on the recommendation of the Secretary of the Ministry in charge of the subject of Industries, subject to the approval of the Director General of Customs.
VII.	Import of samples in relation to business worth not more than Rs. 60,000/= subject to such terms and conditions as prescribed by 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 the subject of Industries, subject to the approval of the Director General of Customs.
IX.	High-density polyethylene sheets, of a thickness exceeding 0.5 mm and a width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry in charge of the subject of Fisheries, subject to the 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 the subject of Industries and subject to the 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 the subject of Industries, by a local leaf spring manufacturer, subject to the approval of the Director General of Customs.
XII.	Linear low-density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of the Department of Animal Production and Health subject to the 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 the subject of Environment and subject to the 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. 4 of 1978, for the purpose of processing and reexport 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 06, 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 in a project to establish climate controlled warehouse facility / cold chain logistics infrastructure facility, subject to the 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.	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 the 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) 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; b. All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred to in (a) above; c. The Secretary (Chief Accounting Officer), referred to in (a) above is responsible and accountable for goods, received as aid/ donations under this procedure until such goods are delivered or distributed for the intended purpose(s) and beneficiaries free of charge; and, d. Any goods received as aid/ donations 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, the action shall be taken by the Director General, Sri Lanka

	Customs under the provisions of the Customs Ordinance to recover the applicable taxes.
XIX.	Importation of raw materials or intermediate goods, classified under the HS Codes 3920.10.90 (Other - Polyethylene Film (w)), 3926.90.99 (Other - Polypropylene Film), and 4811.59.10 (Silicone Coated) by domestic manufacturers of sanitary napkins on recommendation of the Secretary, Ministry in charge of subject of Industries and approval of the Director General of Customs.
XX.	Importation of raw materials and packing materials by approved pharmaceutical manufacturers for their direct usage on the recommendation of the Secretary, Ministry in charge of the subject of Health and approval of the Director General, Sri Lanka Customs.
XXI.	Importation of Water based homopolymers, and copolymers, classified under the HS Code of 3903.90.10 and in aqueous dispersion or solution, classified under the HS Code of 3906.90.10 by the registered printing ink manufacturers as raw materials for the purpose of manufacturing of printing ink on recommendation of the Secretary, Ministry in charge of the subject of Industries, and approval of the Director General, Sri Lanka Customs.

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) - Act, No. 32 of 2023

For any taxable period commencing on or after January 1, 2024-

(a) The supply or import of –

(i) wheat and wheat flour;

(ii) infant milk powder;

(iii) pharmaceutical products, drugs (other than cosmetics), the end use of which are confined to therapeutic or prophylactic effect and purchased on a prescription of a physician and raw materials for the production or manufacture of such products or drugs;

(iv) ayurvedic preparations belonging to the Ayurveda pharmacopoeia or ayurvedic 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 Custom purposes and raw materials for such preparations, with the recommendation of the Commissioner for Ayrveda appointed under Section 3 of the Ayurveda Act, No. 31 of 1961;

(v) crude petroleum oil, kerosene, aviation fuel, oil for ships or Fuel oil specified under the Harmonized Commodity Description Number 2710.19.60 for Custom purposes;

(vi) artificial limb, 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, braille writing boards and any other articles which are used by disabled persons which are approved by the Minister taking into consideration the degree of relief requested by such persons, on an application made for that purposes;

(vii) bio fertilizer, artemia eggs and peat moss, classified under the Harmonized Commodity Description and Coding System Numbers for Custom purposed;

(viii) agricultural seeds, agricultural plants, shrimp feed inclusive of prawn feed and animal feed but excluding poultry feed;

(ix) yarn used for textile industry as identified under the Harmonized Commodity Description and coding System Numbers for Custom purposed;

(x) dyes used for the handloom industry as identified under the Harmonized Commodity Description and coding System Numbers for Custom purposes.

(C) The Import of –

(i) any article entitled to duty free clearance under the Passenger's Baggage (exemptions) Regulations made under section 107 of the Customs Ordinance (Chapter 235) or any article cleared by duty free on a re-importation certificate as provided for in Schedule "A" of the Customs Ordinance (Chapter 235) or any article cleared ex-bond for use as ship stores;

(ii) (A) 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 ; or

(B) plant, machinery or equipment which are imported to be used in projects and re-exported after the completion of the project.

and in respect of which tax is differed in terms of paragraph (b) of the second provisio to subsection (3) of section 2;

(iii) aircraft engines or aircraft spare parts identified under specified Harmonized Commodity Description and Coding System Numbers for Custom purposes;

(iv) chemical naptha by the Ceylon Petroleum Corporation to be supplied to Ceylon Electricity Board for the generation of electricity;

(v) (A)goods for any specified project identified by the Minister, taking into consideration the economic benefit to the country , on which the tax is borne by the Government; or

(B) 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

(C) goods for any infrastructure development project funded through foreign loans or donations directly to any Ministry of the Government of Sri Lanka, as approved by the Minister on the recommendation of the Secretary of the respective Ministry;

(vi) goods to a mission of any state or any organization to which the provisions of the Diplomatic Privileges Act. No. 9 of 1996 applies or to any diplomatic personnel of such mission or organization who is entitled to such benefits;
provided that, reciprocal benefits are available to the counter parts from Sri Lanka and identified as such by the Commissioner- General;

(vii) goods from any foreign organization or out of the funds from such organization for the relief of sudden distress caused by natural or human disasters or to any activity having regard to the interest of the national economy, as approved by the Minister.

(d) The import and supply of goods at duty free shops for payment in foreign currency"

List of Exemptions - Social Security Contribution Levy (SSCL)

1. Any article exported by the manufacturer;

2. Any article not being a plant, machinery or fixture imported by any person exclusively for the sue in, or for, the manufacture of any article for export ;

3. Any article old by a taxable person to any exporter, if the Commissioner General is satisfied on the production of any documentary evidence that such article or any other article manufactured, of which such article is a constituent part, has in fact been exported from Sri Lanka by such exporter directly or through a trading house established for export purpose;

4. Any article which is imported, is proved to the satisfaction of the Commissioner General, that such article is imported to Sri Lanka for-

    (a) the display at an exhibition;
    (b) the temporary use in Sri Lanka in any project approved by the Minister
    (c) the purposes of repairs to that article to be carried out in Sri Lanka;
    (d) any other similar purpose, and is to be re-shipped, within a period of one year from the date of importation of such article to Sri Lanka or within a period of ninety days after the completion of such project; or
    (e) producing any cinematographic film or Tele-drama in Sri Lanka and taking out of Sri Lanka for further processing or printing with the approval of the National Film Corporation;

5. Any article imported, if proved to the satisfaction of the Director General of Customs that such article was, prior to its importation, taken out of Sri Lanka for repairs;

6. Any spare part imported by any airline or shipping company, if proved to the satisfaction of the Commissioner General, that such spare part is to be used for the maintenance of any aircraft or ship, used in international traffic and owned or chartered by such airline or shipping company;

7. Any article sold, to the United Nations Organization or to any specialized agency of such organization or to the diplomatic mission of any foreign Government or to any member of the diplomatic staff of such mission or to any other person approved by the Minister on the recommendation of the Minister of Foreign Affairs as being of the status of a diplomatic mission;

8. Any article imported if such article is subject to the Special Commodity Levy charged under the Special Commodity Levy Act, No.48 of 2007;

9. Fertilizer;

10. Petroleum and petroleum products other than lubricants classified under Harmonized Commodity Description and Coding Numbers for customs purpose;

11. L.P. Gas;

12. Pharmaceuticals identified under Harmonized Commodity Description and Coding Numbers for customs purpose;

13. Tea supplied by the Manufacturer being a manufacturer registered with the Sri Lanka Tea Board established by the Sri Lanka Tea Board Law, No.14 of 1975, to any registered broker for sale at the Colombo Tea Auctions;

14. Any article for the use in any project approved by the relevant Minister and by the Minister in charge of the subject of Finance taking into consideration the economic benefit to the country and where the tax in respect of such project is borne by the Government;

15. Bitumen classified under HS Code No. 2714;

16. Raw materials or packing materials imported for the manufacturer of pharmaceuticals subject to the approval of the relevant authority;

17. Plant, machinery of equipment imported on temporary basis for the use of large-scale infrastructure development projects approved by the Minister in charge of the subject of Finance as being of beneficial for the economic development of Sri Lanka, on condition that goods will be re-exported after the completion of work;

18. Foreign currency notes imported, being notes classified under HS Codes 4907.00.40;

19. Raw materials or packing materials imported for the manufacture of Ayurvedic preparations which belong to the Ayurveda Pharmacopoeia or Ayurveda preparation subject to the approval of the relevant authority;

20. Pure-bred breeding animals under HS 0102.21.10 or HS 0104.20.10 milking machines under HS 8434.10, diary machinery under HS 8434.20 and spare parts under HS 8434.90 at the point of importation

21. Solar panel modules, accessories or solar home systems for the generation of solar power energy classified under Harmonized Commodity Description and Coding Numbers for Customs purposes at the point of importation;

22. Coal;

23. Any article manufactured by a company identified as a Strategic Development Project in terms of subsection (4) of section 3 of the Strategic Development Project Act, No.14 of 2008 sold to another Strategic Development Project or to a specialized project approved by the Minister of Finance or to a company registered with Board of Investment of Sri Lanka established under the Board of Investment Law, No.4 of 1978, so far as such articles are considered as import replacement and supplied during the project implementation period; and

24. Any machinery or equipment imported or purchased locally for the purpose of generating electricity by the Ceylon Electricity Board established under the Ceylon Electricity Board Act, No.17 of 1969 or any institution which has entered into an agreement with the Ceylon Electricity Board to supply electricity, being machinery or equipment classified under Harmonized Commodity Description and Coding Numbers for Customs purposes and approved by the Minister of Finance.

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, VEGETABLE OR MICROBIAL FATS AND OILS

AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;

ANIMAL OR VEGETABLE WAXES

Section notes

15 Animal, vegetable or microbial 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; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE,

INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS

INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

Section notes

16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates or of insects.
17 Sugars and sugar confectionery.
18 Cocoa and cocoa preparations.
19 Preparations of cereals, flour, starch or milk; pastry cooks' 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; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

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; basket ware 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 ARITCLES 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; luminaires 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)*

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 un finished, 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 un assembled 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, in so far 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 fore going provisions, the following rules shall apply in respect of the goods referred to there in:

(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 there with. 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 there in 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.

ABBREVIATIONS AND SYMBOLS

1.	**AC**	Alternating current	26	**m-**	meta-
2.	**ASTM**	American Society for Testing Materials	27	**m2**	square metre(s)
3.	**Bq**	Becquerel	28	**µCi**	micro curie
4.	**°C**	Degree(s) Celsius	29	**mm**	millimetre(s)
5.	**cc**	cubic centimetre(s)	30	**mN**	Milli Newton(s)
6.	**cg**	centigram(s)	31	**MPa**	Mega Pascal(s)
7.	**cm**	centimetre(s)	32	**N**	Newton(s)
8.	**cm2**	square centimetre(s)	33	**No.**	Number
9.	**cm3**	cubic centimetre(s)	34	**o-**	ortho-
10.	**cN**	Centi Newton(s)	35	**p-**	para-
11.	**DC**	direct current	36	**t**	tonne(s)
12.	**g**	gram(s)	37	**UV**	ultra-violet
13.	**Hz**	hertz	38	**V**	volt(s)
14.	**IR**	infra-red	39	**vol.**	volume
15.	**kcal**	kilocalorie(s)	40	**W**	watt(s)
16.	**kg**	kilogram(s)	41	**%**	percent
17.	**kgf**	kilogram force	42	**Xo**	x degree(s)
18.	**kN**	kilo newton(s)	43	**S**	Sri Lanka Institute of Standards (SLSI)
19.	**kPa**	kilopascal(s)	44	**L**	Imports Control License (ICL)
20.	**kV**	kilovolt(s)	45	**TS**	Temporary Suspension of Importation Under Import and Export Control Act
21.	**kVA**	kilovolt-ampere(s)	46	**TB**	Temporarily Banned the Importation Under Import and Export Control Act
22.	**kvar**	kilovolt-ampere(s) – reactive	47	**B**	Banned the Importation Under Import and Export Control Act
23.	**kW**	kilowatt(s)	48	**C**	Importation under Credit Facility
24.	**l**	litre(s)	49	**LS**	Import Control License suspended until further notice
25.	**m**	metre(s)	50	**Ct**	Carats