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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**CUSTOMS NOTIFICATION**

**Revenue Protection Order No. 06/2016**

REVENUE PROTECTION ACT, No. 19 OF 1962

THE following Order made by the Minister of Finance, in pursuance of the powers vested in him by Section 2 of the Revenue Protection Act, No. 19 of 1962, is hereby published for general information.

R. H. S. SAMARATUNGA,  
Secretary,  
Ministry of Finance.

Ministry of Finance,  
Colombo 01,  
10th November 2016.

REVENUE PROTECTION ACT, No. 19 OF 1962

**ORDER**

Whereas the Cabinet of Ministers had decided that a resolution should be introduced in Parliament, being a resolution which will have the effect of altering the rates of Import Duty of the articles specified in Column 3 of the Schedule hereto, and deleting the existing List of Concessions and the List of Exemptions under the Provisions of Schedule A of the Customs Ordinance (Chapter 235) and substituting therefore the List of Concessions and the List of Exemptions in the Schedule hereto.

By virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Ravi Karunanayake, Finance Minister of the Democratic Socialist Republic of Sri Lanka, do by this Order effective from 11th November, 2016 :



- (a) require the Director General of Customs to demand and levy on each article specified in Column 3 of the Schedule hereto, import duty at the general rate set out in the corresponding entry in Column 5 of that Schedule or where a preferential rate is leviable and payable under the Provisions of Schedule 'A' of the Customs Ordinance (Chapter 235), at the preferential rate set out in the corresponding entry in Column 4 of that Schedule ;
- (b) delete the List of Concessions under the Provisions of Schedule 'A' of the Customs Ordinance (Chapter 235) and substitute therefore the List of Concessions in the Annex I to the Schedule hereto and require the Director General of Customs to demand and levy on each article specified in Column 2 of the said Annex 1 of the Schedule hereto, import duty at the rate set out in the corresponding entries in Column 3 thereof ; and
- (c) delete the List of Exemptions under the Provisions of Schedule A of the Customs Ordinance (Chapter 235) and substitute therefore the List of Exemptions as set out in the Annex II to the Schedule hereto and require the Director General of Customs to exempt the articles described in the said Annex II from Import Duty.

RAVI KARUNANAYAKE,  
Minister of Finance.

Ministry of Finance,  
Colombo 01,  
10th November 2016.

SCHEDULE

HS Hdg. (1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
<b>04.07</b>			<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			
		-	Fertilised eggs for incubation :			
	0407.11	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	Rs.100 /= per Kg	kg
	0407.19	--	Other	(PK)Free	Rs.100 /= per Kg	kg
		-	Other fresh eggs :			
	0407.21	--	Of fowls of the species <i>Gallus domesticus</i>	(PK)Free	Rs.100 /= per Kg	kg
	0407.29	--	Other	(PK)Free	Rs.100 /= per Kg	kg
	0407.90	-	Other	(PK)Free	30% or Rs.100 /= per Kg	kg
<b>07.03</b>			<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>			
	0703.10	-	Onions and shallots :			
	0703.10.10	---	Red onions		Rs.5/= per Kg	kg
	0703.10.20	---	B' onions		30% or Rs.20/= per Kg	kg
	0703.10.30	---	Other onions		Rs.10/= per Kg	kg
	0703.10.90	---	Other		Rs.10/= per Kg	kg
	0703.20	-	Garlic	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	0703.90	-	Leeks and other alliaceous vegetables		30%	kg
<b>08.06</b>			<b>Grapes, fresh or dried.</b>			
	0806.10	-	Fresh	(GT)25.02 % (SA)17%	30%	kg
	0806.20	-	Dried	(PK)Free	30% or Rs. 60 per kg	kg
<b>10.06</b>			<b>Rice.</b>			

4A

1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2016.11.10  
PART I: SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 10.11.2016

	1006.10	-	Rice in the husk (paddy or rough)		30% or Rs.50/= per kg	kg
	1006.20	-	Husked (brown) rice		30% or Rs.50/= per kg	kg
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed		30% or Rs.50/= per kg	kg
	1006.40	-	Broken rice		30% or Rs.50/= per kg	kg
12.07			<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
	1207.10	-	Palm nuts and kernels			
	1207.10.10	---	Palm nuts certified and rendered inedible by chemical treatment	(IN)Free (PK)Free (SF)5% (SD)5%	Free	kg
	1207.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
		-	Cotton seeds:			
	1207.21	--	Seed	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	1207.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	1207.30	-	Castor oil seeds	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	1207.40	-	Sesamum seeds		30%	kg
	1207.50	-	Mustard seeds	(PK)Free	30%	kg
	1207.60	-	Safflower ( <i>Carthamus tinctorius</i> ) seeds	(PK)Free (SF)5% (SD)5%	30%	kg
	1207.70	-	Melon seeds	(PK)Free	30%	kg
		-	Other :			
	1207.91	--	Poppy seeds	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	1207.99	--	Other :			
	1207.99.10	---	Tea seeds	(PK)Free	Free	kg

	1207.99.90	---	Other	(PK)Free	30%	kg
<b>12.08</b>			<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>			
	1208.10	-	Of soya beans	(PK)Free	15%	kg
	1208.90	-	Other	(PK)Free	30%	kg
<b>19.01</b>			<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>			
	1901.10	-	Preparations for infant use, put up for retail sale :			
	1901.10.10	---	Infants' milk food, other infants' food approved by the Director General of Health Services	(PK)Free (SF)4% (SD)1.5%	Free	kg
	1901.10.90	---	Other	(PK)Free (SF)4% (SD)1.5%	Free	kg
	1901.20	-	Mixes and doughs for the preparation of bakers' wares of heading 19.05	(PK)Free	30%	kg
	1901.90	-	Other			
	1901.90.10	---	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	(PK)Free	15%	kg
		---	Other			
	1901.90.91	----	Maize based preparations	(PK)Free	15%	kg
	1901.90.92	----	Soya bean based preparations	(PK)Free	15%	kg
	1901.90.93	----	Green gram based preparations	(PK)Free	15%	kg
	1901.90.99	----	Other	(PK)Free	Free	kg

22.03	2203.00		<b>Beer made from malt.</b>			
	2203.00.10	---	Canned beer less than 350 ml		Rs.500/= per l	1
	2203.00.20	---	Canned beer 350 ml or more		Rs.500/= per l	1
	2203.00.90	---	Other		Rs.500/= per l	1
22.06	2206.00		<b>Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>			
	2206.00.10	----	Non alcoholic beverages		Rs. 400/= per l	1
	2206.00.90	----	Other		Rs. 400/= per l	1
22.07			<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
	2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		Rs. 800/= per l	1
	2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :			
	2207.20.10	---	Spirits denatured in accordance with regulations framed under the Excise Ordinance		Rs. 800/= per l	1
	2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft		Rs. 800/= per l	1
	2207.20.90	---	Other		Rs. 800/= per l	1
25.05			<b>Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.</b>			
	2505.10	-	Silica sands and quartz sands :			
	2505.10.10	---	Waste	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	2505.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	2505.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg

32.15			<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
		-	Printing ink :			
	3215.11	--	Black		15%	kg
	3215.19	--	Other		15%	kg
	3215.90	-	Other :			
	3215.90.10	---	Ink for ball point pens		Free	kg
	3215.90.20	---	Ink for felt pens		Free	kg
	3215.90.90	---	Other		30%	kg
34.01			<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</b>			
		-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :			
	3401.11	--	For toilet use (including medicated products) :			
	3401.11.10	---	In retail packaging of 500 g or less		30%or Rs.60/= per kg	kg
	3401.11.90	---	Other		30%or Rs.60/= per kg	kg
	3401.19	--	Other :			
	3401.19.10	---	In retail packaging of 500 g or less		30%or Rs.60/= per kg	kg
	3401.19.90	---	Other		30%or Rs.60/= per kg	kg
	3401.20	-	Soap in other forms :			
	3401.20.10	---	Soap in the form of noodles (Soap noodles)		30%	kg
	3401.20.90	---	Other		30%	kg

	3401.30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap			
	3401.30.10	---	Wet cleansing on paper, wadding, felt or non woven	(AD)25.2% (BN)25.17% (IN)Free (SF)5% (SD)5%	30%	kg
	3401.30.90	---	Other	(AD)25.2% (BN)25.17% (IN)Free (SF)5% (SD)5%	30%	kg
<b>34.02</b>			<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>			
		-	Organic surface-active agents, whether or not put up for the retail sale :			
	3402.11	--	Anionic			
	3402.11.10	---	Wet cleansing on paper, wadding, felt or non woven	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.11.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.12	--	Cationic			
	3402.12.10	---	Wet cleansing on paper, wadding, felt or non woven	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.12.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.13	--	Non-ionic			
	3402.13.10	---	Wet cleansing on paper, wadding, felt or non woven	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.13.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.19	--	Other			



	3402.19.10	---	Wet cleansing on paper, wadding, felt or non woven	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.20	-	Preparations put up for retails sale :			
	3402.20.10	---	Cleaning solutions and protein removers for cleaning of contact lenses or artificial eyes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.20.20	---	Wet cleansing on paper, wadding, felt or non woven	(AD)25.2% (BN)25.17% (IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	3402.20.90	---	Other	(AD)25.2% (BN)25.17% (IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	3402.90	-	Other :			
	3402.90.10	---	Washing preparations	(AD)25.2% (BN)25.17% (IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	3402.90.20	---	Organic surface-active preparations in bulk packing (not less than 20 kg) used for industrial purposes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.90.30	---	Cleaning and de-greasing preparations in bulk packing (not less than 20 kg) used for industrial purposes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3402.90.90	---	Other	(AD)Free (BN)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
34.03			<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>			

		-	Containing petroleum oils or oils obtained from bituminous minerals :			
	3403.11	--	Preparations for the treatment of textile materials, leather, furskins or other materials	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3403.19	--	Other			
	3403.19.10	---	Lubricants used for motor vehicles	(IN)Free (PK)Free (SF)Free (SD)Free	30%	kg
	3403.19.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Other :			
	3403.91	--	Preparations for the treatment of textile materials, leather, furskins or other materials	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3403.99	--	Other			
	3403.99.10	---	Lubricants used for motor vehicles	(IN)Free (PK)Free (SF)Free (SD)Free	30%	kg
	3403.99.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>36.03</b>	3603.00		<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>			
	3603.00.10	---	Safety fuses	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3603.00.20	---	Detonating fuses	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3603.00.30	---	Percussion caps	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3603.00.40	---	Detonating caps	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3603.00.50	---	Igniters	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3603.00.60	---	Electric detonators	(IN)Free (PK)Free	15%	kg

				(SF)5% (SD)4.5%		
38.24			<b>Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.</b>			
	3824.10	-	Prepared binders for foundry moulds or cores	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.30	-	Non-agglomerated metal carbides mixed together or with metallic binders	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.40	-	Prepared additives for cements, mortars or concretes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.50	-	Non-refractory mortars and concretes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.60	-	Sorbitol other than that of subheading 2905.44	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Mixtures containing halogenated derivatives of methane, ethane or propane :			
	3824.71	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.72	--	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.73	--	Containing hydrobromofluorocarbons (HBFCs)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.74	--	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.75	--	Containing carbon tetrachloride	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg

	3824.76	--	Containing 1,1,1-trichloroethane (methyl chloroform)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.77	--	Containing bromomethane (methyl bromide) or bromochloromethane	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.78	--	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.79	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :			
	3824.81	--	Containing oxirane (ethylene oxide)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.82	--	Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.83	--	Containing tris(2,3-dibromopropyl) phosphate	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.90	-	Other :			
	3824.90.10	---	De-activated fungus mycellum from penicillin production to be used as animal food	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3824.90.20	---	Road marking paints	(IN)Free (PK)Free (SF)Free (SD)Free	15%	kg
	3824.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>39.01</b>			<b>Polymers of ethylene, in primary forms.</b>			
	3901.10	-	Polyethylene having a specific gravity of less than 0.94	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Rs.5 per kg	kg

	3901.20	-	Polyethylene having a specific gravity of 0.94 or more	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Rs.5 per kg	kg
	3901.30	-	Ethylene-vinyl acetate copolymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3901.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>39.02</b>			<b>Polymers of propylene or of other olefins, in primary forms.</b>			
	3902.10	-	Polypropylene	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Rs.5 per kg	kg
	3902.20	-	Polyisobutylene	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3902.30	-	Propylene copolymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3902.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>			
		-	Polystyrene :			
	3903.11	--	Expansible	(IN)Free (PK)Free (SF)Free (SD)Free	Rs.5 per kg	kg
	3903.19	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3903.20	-	Styrene-acrylonitrile (SAN) copolymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3903.30	-	Acrylonitrile-butadiene-styrene(ABS) copolymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3903.90	-	Other			
	3903.90.10	---	Water based homopolymers and copolymers	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg

	3903.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>39.04</b>			<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>			
	3904.10	-	Poly(vinyl chloride), not mixed with any other substances	(IN)Free (PK)Free (SF)Free (SD)Free	Rs.5 per kg	kg
		-	Other poly (vinyl chloride) :			
	3904.21	--	Non-plasticised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3904.22	--	Plasticised	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3904.30	-	Vinyl chloride-vinyl acetate copolymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3904.40	-	Other vinyl chloride copolymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3904.50	-	Vinylidene chloride polymers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Fluoro-polymers :			
	3904.61	--	Polytetrafluoroethylene	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3904.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3904.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>			
	3906.10	-	Poly(methyl methacrylate) :			

	3906.10.10	---	In aqueous dispersion or solution	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3906.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3906.90	-	Other :			
	3906.90.10	---	In aqueous dispersion or solution	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3906.90.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>39.21</b>			<b>Other plates, sheets, film, foil and strip, of plastics.</b>			
		-	Cellular :			
	3921.11	--	Of polymers of styrene :			
	3921.11.10	---	Of polystyrene not exceeding 2 mm in thickness	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	3921.11.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.12	--	Of polymers of vinyl chloride			
	3921.12.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	(AP)14.4% (IN)Free (PK)Free (SF)5% (SD)4.5%	15% or Rs 45 per kg	kg
	3921.12.90	---	Other	(AP)27% (IN)Free (PK)Free (SF)5% (SD)5%	30% or Rs.40 per kg	kg
	3921.13	--	Of polyurethanes			
	3921.13.10	---	"Artificial leather cloth" consisting of plates, sheets and strip of cellular plastics combined with textile fabrics, felt or nonwovens, where the textile is present merely for reinforcing purposes	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	3921.13.90	---	Other	(AP)27% (IN)Free (PK)Free (SF)5% (SD)5%	30%	kg

	3921.14	--	Of regenerated cellulose :			
	3921.14.10	---	Printed		30%	kg
	3921.14.90	---	Other		15%	kg
	3921.19	--	Of other plastics :			
	3921.19.10	---	Of phenoplasts	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.20	---	Of aminoplasts	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.30	---	Of silicone	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.40	---	Of polyamides	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.50	---	Of copolymers of vinyl chloride and vinyl acetate	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3921.19.90	---	Other	(AP)27% (IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	3921.90	-	Other :			
		---	Printed			
	3921.90.11	----	Aluminium foil backed polyethylene foil of a thickness exceeding 200 $\mu$ and a width not exceeding 20cm, in reels, of which the PE surface is printed with the logo and/or the trade name of the product, for forming into flexible tubing for packing of consumables (for e.g. toothpaste, etc.)		15%	kg
	3921.90.19	----	Other		15%	kg
	3921.90.90	---	Other		Free	kg
39.24			<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>			



	3924.10	-	Tableware and kitchenware	(AD)19.5% or Rs.31/= per kg (IN)Free (PK)Free (SF)5% or Rs.9/= per kg (SD)5% or Rs.9/= per kg	30% or Rs.48/= per kg	kg
	3924.90	-	Other :			
	3924.90.10	---	Teats for feeding bottles	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	3924.90.20	---	Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	3924.90.90	---	Other	(AP)25.68% or Rs.41/= per kg (IN)Free (PK)Free (SF)5% or Rs.9/= per kg (SD)5% or Rs.9/= per kg	30% or Rs.48/= per kg	kg
<b>40.11</b>			<b>New pneumatic tyres, of rubber.</b>			
	4011.10	-	Of a kind used on motor cars (including station wagons and racing cars)		30% or Rs.210/= per kg	u
	4011.20	-	Of a kind used on buses or lorries			
		---	Having a rim size 20 inches and above			
	4011.20.11	----	Tyre casing without markings		15% or Rs.80/=per kg	u
	4011.20.19	----	Other		15% or Rs.80/=per kg	u
	4011.20.90	---	Other		30% or Rs.150/= per kg	u
	4011.30	-	Of a kind used on aircraft	(SF)5% (SD)4.5%	15%	u
	4011.40	-	Of a kind used on motorcycles		30% or Rs.160 per kg	u
	4011.50	-	Of a kind used on bicycles		30%	u

		-	Other, having a "herring-bone" or similar tread :			
	4011.61	--	Of a kind used on agricultural or forestry vehicles and machines		30%	u
	4011.62	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		30%	u
	4011.63	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		30%	u
	4011.69	--	Other		30%	u
		-	Other :			
	4011.92	--	Of a kind used on agricultural or forestry vehicles and machines		30%	u
	4011.93	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		30%	u
	4011.94	--	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		30%	u
	4011.99	--	Other			
	4011.99.10	---	Of a kind used on auto trishaws		30% or Rs.150 per kg	u
	4011.99.90	---	Other		30%or Rs.210= per kg	u
<b>40.15</b>			<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>			
		-	Gloves, mittens and mitts :			
	4015.11	--	Surgical	(PK)Free	15%	kg
	4015.19	--	Other		30%	kg
	4015.90	-	Other		30%	kg
<b>44.12</b>			<b>Plywood, veneered panels and similar laminated wood.</b>			

4412.10	-	Of bamboo :			
4412.10.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	(IN)Free (PK)Free (SF)Free (SD)Free	Free	m <sup>3</sup>
4412.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
	-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
4412.31	--	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter			
4412.31.10	---	Of a thickness exceeding 3mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
4412.31.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
4412.32	--	Other, with at least one outer ply of non-coniferous wood			
4412.32.10	---	Of a thickness exceeding 3mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
4412.32.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
4412.39	--	Other			
4412.39.10	---	Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	(IN)Free (PK)Free (SF)Free (SD)Free	Free	m <sup>3</sup>
	---	Other :			
4412.39.91	----	Of a thickness exceeding 3mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
4412.39.99	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	m <sup>3</sup>
	-	Other :			
4412.94	--	Blockboard, laminboard and battenboard	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
4412.99	--	Other	(IN)Free (PK)Free (SF)5%	15%	kg

				(SD)4.5%		
48.02			<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>			
	4802.10	-	Hand-made paper and paperboard		25%	kg
48.18			<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>			
	4818.10	-	Toilet paper :			
	4818.10.10	---	In rolls of a width not exceeding 15 cm		30%	kg
	4818.10.90	---	Other		15%	kg
	4818.20	-	Handkerchiefs, cleansing or facial tissues and towels			
	4818.20.10	---	Wet cleansing tissues		30%	kg
	4818.20.90	---	Other		30%	kg
	4818.30	-	Tablecloths and serviettes		30%	kg
	4818.50	-	Articles of apparel and clothing accessories :			
	4818.50.10	---	Sterilised hospital clothing	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	4818.50.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	4818.90	-	Other :			
	4818.90.10	---	Cellulose wadding in rolls	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	4818.90.20	---	Tissues in jumbo rolls exceeding 15 cm in width	(IN)Free (PK)Free (SF)5%	15%	kg

				(SD)4.5%		
	4818.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
<b>49.11</b>			<b>Other printed matter, including printed pictures and photographs.</b>			
	4911.10	-	Trade advertising material, commercial catalogues and the like :			
	4911.10.10	---	In book form	(PK)Free (IN)Free (SF)Free	Free	kg
	4911.10.90	---	Other	(PK)Free (IN)Free (SF)Free	15%	kg
		-	Other :			
	4911.91	--	Pictures, designs and photographs :			
	4911.91.10	---	Printed pictures, and photographs in book form		30%	kg
	4911.91.20	---	Other printed pictures and photographs		30%	kg
	4911.91.30	---	Designs		Free	kg
	4911.99	--	Other :			
	4911.99.10	---	In book form	(PK)Free (SF)Free (SD)Free	Free	kg
	4911.99.20	---	Printed wrappers for wrapping of soap	(PK)Free (SF)5% (SD)5%	30%	kg
	4911.99.30	---	Lottery tickets, Telephone cards	(PK)Free (SF)5% (SD)5%	30%	kg
	4911.99.40	---	Material based on plastics of Subheadings 3920.10 to 3920.90 and for wrapping or packing of commodities	(PK)Free (SF)5% (SD)4.5%	15%	kg
	4911.99.50	---	Other printed lables, wrappers, and the like	(PK)Free (SF)5% (SD)5%	30%	kg
	4911.99.90	---	Other	(PK)Free (SF)Free (SD)Free	15%	kg
<b>53.05</b>	5305.00		<b>Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock) :</b>			

		---	Raw bristle fibre of coconut (coir) :			
	5305.00.11	----	Twisted		25%	kg
	5305.00.12	----	Not twisted		25%	kg
	5305.00.13	----	Bleached		25%	kg
	5305.00.14	----	Dyed		25%	kg
		---	Raw mattress fibre of coconut (coir) :			
	5305.00.21	----	Mixed with animal hair and not twisted		25%	kg
	5305.00.22	----	Other twisted		25%	kg
	5305.00.23	----	Other not twisted		25%	kg
	5305.00.30	---	Raw mixed fibre of coconut (coir) twisted		25%	kg
		---	Raw omatt fibre of coconut (coir) :			
	5305.00.41	----	Twisted		25%	kg
	5305.00.42	----	Not twisted		25%	kg
	5305.00.50	---	Raw fibre pith of coconut (raw format not processed)		25%	kg
		---	Other raw fibre of coconut (coir) :			
	5305.00.61	----	Twisted		25%	kg
	5305.00.69	----	Other		25%	kg
		---	Of coconut (coir) :			
	5305.00.71	----	Moulded products for use in horticulture		25%	kg
	5305.00.72	----	Tow, noils and waste		25%	kg
	5305.00.79	----	Other		25%	kg
		---	Of abaca :			
	5305.00.81	----	Raw		25%	kg
	5305.00.82	----	Tow, noils and waste	(PK)Free	25%	kg
	5305.00.89	----	Other	(PK)Free	25%	kg
		---	Other :			
	5305.00.91	----	Raw of sisal and other textile fibres of the genus Agava	(IN)Free (PK)Free (SF)Free	Free	kg
	5305.00.92	----	Other tow and waste of sisal and other textile fibres of the genus Agava	(IN)Free (PK)Free (SF)Free	Free	kg
	5305.00.93	----	Other of sisal and other textile fibres of the genus Agava	(IN)Free (PK)Free (SF)Free	Free	kg
	5305.00.94	----	Other tow and waste	(PK)Free	25%	kg
	5305.00.99	----	Other	(PK)Free	25%	kg
<b>54.07</b>			<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>			
	5407.10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	(IN)Free (PK)Free (SF)Free	Free	kg

	5407.20	-	Woven fabrics obtained from strip or the like	(IN)Free (PK)Free (SF)5% (SD)4.5%	10% or Rs 80 per kg	kg
	5407.30	-	Fabrics specified in Note 9 to Section XI	(IN)Free (PK)Free (SF)Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :			
	5407.41	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.42	--	Dyed	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.43	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.44	--	Printed	(IN)Free (PK)Free (SF)Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :			
	5407.51	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.52	--	Dyed	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.53	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.54	--	Printed	(IN)Free (PK)Free (SF)Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of polyester filaments :			
	5407.61	--	Containing 85% or more by weight of non-textured polyester filaments	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.69	--	Other	(IN)Free (PK)Free (SF)Free	Free	kg
		-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :			
	5407.71	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.72	--	Dyed	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.73	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.74	--	Printed	(IN)Free (PK)Free	Free	kg

				(SF)Free		
		-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :			
	5407.81	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.82	--	Dyed	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.83	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.84	--	Printed	(IN)Free (PK)Free (SF)Free	Free	kg
		-	Other woven fabrics:			
	5407.91	--	Unbleached or bleached	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.92	--	Dyed	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.93	--	Of yarns of different colours	(IN)Free (PK)Free (SF)Free	Free	kg
	5407.94	--	Printed	(IN)Free (PK)Free (SF)Free	Free	kg
<b>56.01</b>			<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>			
		-	Wadding; other articles of wadding :			
	5601.21	--	Of cotton			
	5601.21.10	---	Wet cleansing	(IN)Free (PK)Free (SF)5%	5% or Rs 60/- per kg	kg
	5601.21.90	---	Other	(IN)Free (PK)Free (SF)Free	Free	kg
	5601.22	--	Of man-made fibres			
	5601.22.10	---	Wet cleansing	(IN)Free (PK)Free (SF) 5%	5% or Rs 70/- per kg	kg
	5601.22.90	---	Other	(IN)Free (PK)Free (SF)Free	Free	kg
	5601.29	--	Other			
	5601.29.10	---	Wet cleansing	(IN)Free (PK)Free (SF) 5%	5% or Rs 55/- per kg	kg
	5601.29.90	---	Other	(IN)Free (PK)Free	Free	kg



				(SF)Free		
	5601.30	-	Textile flock and dust and mill neps	(IN)Free (PK)Free (SF)Free	Free	kg
<b>56.03</b>			<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>			
		-	Of man-made filaments :			
	5603.11	--	Weighing not more than 25 g/m <sup>2</sup>			
	5603.11.10	---	Wet cleansing on non woven	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.11.90	---	Other	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.12	--	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.13	--	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.14	--	Weighing more than 150 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
		-	Other :			
	5603.91	--	Weighing not more than 25 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.92	--	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.93	--	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
	5603.94	--	Weighing more than 150 g/m <sup>2</sup>	(IN)Free (PK)Free (SF)Free	Free	kg
<b>56.07</b>			<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>			
		-	Of sisal or other textile fibres of the genus Agave :			
	5607.21	--	Binder or baler twine		25%	kg
	5607.29	--	Other		10%	kg
		-	Of polyethylene or polypropylene :			
	5607.41	--	Binder or baler twine		25% or Rs 65/- per kg	kg

26A

1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2016.11.10  
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 10.11.2016

	5607.49	--	Other :			
	5607.49.10	---	Imported for the manufacture of fishing nets	(PK)Free	10% or Rs 40/- per kg	kg
	5607.49.90	---	Other	(PK)Free	25% or Rs.65/- per kg	kg
	5607.50	-	Of other synthetic fabres :			
	5607.50.10	---	Imported for the manufacture of fishing nets		10% or Rs 40/- per kg	kg
	5607.50.90	---	Other		25% or Rs 170 /-per kg	kg
	5607.90	-	Other :			
	5607.90.10	---	Imported for the manufacture of fishing nets	(PK)Free	Free	kg
	5607.90.20	---	Coir twine	(PK)Free	25% or Rs 65 /-per kg	kg
	5607.90.30	---	Coir rope	(PK)Free	25% or Rs 25/- per kg	kg
	5607.90.40	---	Of jute or of other textile bast fibres of heading 53.03		25% or Rs 45 /-per kg	kg
	5607.90.90	---	Other	(PK)Free	25% or Rs 70/- per kg	kg
<b>56.08</b>			<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>			
		-	Of man-made textile materials :			
	5608.11	--	Made up fishing nets			
	5608.11.10	---	Of monofilament		10% or Rs.250/= per Kg	kg
	5608.11.90	---	Other		10% or Rs.250/= per Kg	kg
	5608.19	--	Other		25 % or Rs 65/- per kg	kg
	5608.90	-	Other		25 % or Rs 80 /- per kg	kg
<b>56.09</b>	5609.00		<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>		10% or Rs 20/- per kg	kg

57.01			<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>			
	5701.10	-	Of wool or fine animal hair	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10% or Rs 830/- per m <sup>2</sup>	m <sup>2</sup>
	5701.90	-	Of other textile materials :			
	5701.90.10	---	Coir carpets and rugs	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10% or Rs 150 /- per m <sup>2</sup>	m <sup>2</sup>
	5701.90.20	---	Jute carpets	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 150/- per m <sup>2</sup>	m <sup>2</sup>
	5701.90.90	---	Other	(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10% or Rs 40/- per m <sup>2</sup>	m <sup>2</sup>
57.02			<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>			
	5702.10	-	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 180/- per m <sup>2</sup>	m <sup>2</sup>
	5702.20	-	Floor coverings of coconut fibres (coir) :			
	5702.20.10	---	Mats and rugs	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 60 /- per m <sup>2</sup>	m <sup>2</sup>
	5702.20.20	---	Matting	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m <sup>2</sup>
	5702.20.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 60 /- per m <sup>2</sup>	m <sup>2</sup>
		-	Other, of pile construction, not made up :			
	5702.31	--	Of wool or fine animal hair	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 900/- per m <sup>2</sup>	m <sup>2</sup>
	5702.32	--	Of man-made textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 %	m <sup>2</sup>
	5702.39	--	Of other textile materials :			
	5702.39.10	---	Jute carpets	(AP)7.5% (IN)Free	10%	m <sup>2</sup>

				(PK)Free (SF)5% (SD)4.5%		
5702.39.90	---	Other		(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 25 /- per m <sup>2</sup>	m <sup>2</sup>
	-	Other, of pile construction, made up :				
5702.41	--	Of wool or fine animal hair		(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 2150 /- per m <sup>2</sup>	m <sup>2</sup>
5702.42	--	Of man-made textile materials		(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 750/- per m <sup>2</sup>	m <sup>2</sup>
5702.49	--	Of other textile materials		(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 40/- per m <sup>2</sup>	m <sup>2</sup>
5702.50	-	Other, not of pile construction, not made up :				
5702.50.10	---	Of wool or fine animal hair		(IN)Free (PK)Free (SF)5% (SD)4.5%	10 %	m <sup>2</sup>
5702.50.20	---	Of man-made textile materials		(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m <sup>2</sup>
5702.50.90	---	Of other textile materials		(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 75/- per m <sup>2</sup>	m <sup>2</sup>
	-	Other, not of pile construction, made up :				
5702.91	--	Of wool or fine animal hair		(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m <sup>2</sup>
5702.92	--	Of man-made textile materials		(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m <sup>2</sup>
5702.99	--	Of other textile materials		(AP)7.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 150/- per m <sup>2</sup>	m <sup>2</sup>
<b>57.03</b>		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>				
5703.10	-	Of wool or fine animal hair		(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 750/- per m <sup>2</sup>	m <sup>2</sup>

	5703.20	-	Of nylon or other polyamides	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 85/- per m <sup>2</sup>	m <sup>2</sup>
	5703.30	-	Of other man-made textile materials	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 80 /- per m <sup>2</sup>	m <sup>2</sup>
	5703.90	-	Of other textile materials :			
	5703.90.10	---	Jute carpets	(AD)12.75% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 260/- per m <sup>2</sup>	m <sup>2</sup>
	5703.90.90	---	Other	(AD)12.75% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 25 /- per m <sup>2</sup>	m <sup>2</sup>
<b>57.04</b>			<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>			
	5704.10	-	Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	(IN)Free (PK)Free (SF)5% (SD)4.5%	10%	m <sup>2</sup>
	5704.90	-	Other :			
	5704.90.10	---	Jute carpets	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 40/-per m <sup>2</sup>	m <sup>2</sup>
	5704.90.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 40 /- per m <sup>2</sup>	m <sup>2</sup>
<b>57.05</b>	5705.00		<b>Other carpets and other textile floor coverings, whether or not made up.</b>	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 10 /- per m <sup>2</sup>	m <sup>2</sup>
<b>58.03</b>	5803.00		<b>Gauze, other than narrow fabrics of heading 58.06.</b>		10 % or Rs 150/- per kg	kg
<b>58.04</b>			<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.</b>			

	5804.10	-	Tulles and other net fabrics			
		---	Knotted netting			
	5804.10.11	----	Of monofilament	(IN)Free (PK)Free (SF)5% or Rs.23/= per Kg. (SD)5% or Rs. 23/= per Kg	10% or Rs.200/= per Kg	kg
	5804.10.19	----	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	5804.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 90/- per kg	kg
		-	Mechanically made lace :			
	5804.21	--	Of man-made fibres	(IN)Free (PK)Free (SF)Free	Free	kg
	5804.29	--	Of other textile materials	(IN)Free (PK)Free (SF)Free	Free	kg
	5804.30	-	Hand-made lace	(IN)Free (PK)Free (SF)Free	Free	kg
<b>59.03</b>			<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>			
	5903.10	-	With poly(vinyl chloride)		10 % or Rs 15/- per kg	kg
	5903.20	-	With polyurethane	(IN)Free (PK)Free (SF)Free	Free	kg
	5903.90	-	Other	(IN)Free (PK)Free (SF)Free	Free	kg
<b>59.08</b>	5908.00		<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.</b>	(IN)Free (PK)Free (SF)5% (SD)4.5%	10 % or Rs 65/- per kg	kg

63.05			<b>Sacks and bags, of a kind used for the packing of goods.</b>			
	6305.10	-	Of jute or of other textile bast fibres of heading 53.03 :			
	6305.10.10	---	Jute bags not knitted or crocheted	(AP) Free (IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.10.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.20	-	Of cotton	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
		-	Of man-made textile materials :			
	6305.32	--	Flexible intermediate bulk containers	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.33	--	Other, of polyethylene or polypropylene strip or the like	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	6305.39	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	6305.90	-	Of other textile materials	(IN)Free (PK)Free (SF)5% (SD)4.5%	Rs. 15 per Kg	kg
72.10			<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated .</b>			
		-	Plated or coated with tin :			
	7210.11	--	Of a thickness of 0.5 mm or more	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.12	--	Of a thickness of less than 0.5 mm :			
	7210.12.10	---	Printed	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.12.20	---	Electrolytic tin plates for the manufacture of metal fittings for tea chests	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.12.90	---	Other	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free		
	7210.20	-	Plated or coated with lead, including terne-plate	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.30	-	Electrolytically plated or coated with zinc	(IN)Free (PK)Free (SF)Free (SD)Free	Free	Kg
		-	Otherwise plated or coated with zinc :			
	7210.41	--	Corrugated		30%	kg
	7210.49	--	Other :			
	7210.49.10	---	Flat sheets, of a thickness not exceeding 0.17 mm, in rolls		Free	kg
		---	Flat sheets, of a thickness exceeding 0.17mm , in rolls			
	7210.49.21	---	Galvanized and annealed (galvanealed)		Free	kg
	7210.49.22	---	Not further worked after hot dipping		15%	kg
	7210.49.29	---	Other		15%	kg
	7210.49.90	---	Other		30%	kg
	7210.50	-	Plated or coated with chromium oxides or with chromium and chromium oxides	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Plated or coated with aluminium :			
	7210.61	--	Plated or coated with aluminium-zinc alloys	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.69	--	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.70	-	Painted, varnished or coated with plastics	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7210.90	-	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
<b>72.16</b>			<b>Angles, shapes and sections of iron or non-alloy steel.</b>			



	7216.10	-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :			
	7216.21	--	L sections		30%	kg
	7216.22	--	T sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :			
	7216.31	--	U sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.32	--	I sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.33	--	H sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.40	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.50	-	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Angles, shapes and sections, not further worked than cold-formed or cold- finished :			
	7216.61	--	Obtained from flat-rolled products	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.69	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Other :			
	7216.91	--	Cold-formed or cold-finished from flat-rolled products	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7216.99	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
72.28			<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel .</b>			

	7228.10	-	Bars and rods, of high speed steel	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	7228.20	-	Bars and rods, of silico-manganese steel	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	kg
	7228.30	-	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	(IN)Free (PK)Free (SF)Free (SD)Free	30%	kg
	7228.40	-	Other bars and rods, not further worked than forged	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7228.50	-	Other bars and rods, not further worked than cold-formed or cold-finished	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7228.60	-	Other bars and rods	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7228.70	-	Angles, shapes and sections	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	7228.80	-	Hollow drill bars and rods	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	<b>73.08</b>		<b>Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.</b>			
	7308.10	-	Bridges and bridge-sections		30%	kg
	7308.20	-	Towers and lattice masts	(AP)15%	30%	kg
	7308.30	-	Doors, windows and their frames and thresholds for doors	(AP)15%	30%	kg
	7308.40	-	Equipment for scaffolding, shuttering, propping or pit-propping	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	7308.90	-	Other			
	7308.90.90	---	Other	(AP)15% (PK)Free	30%	kg

73.17	7317.00		<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>	30% or Rs.55/= per kg	kg
83.02			<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>		
	8302.10	-	Hinges :		
	8302.10.10	---	Of aluminium	15%	kg
	8302.10.20	---	Of steel	30% or Rs.60 /- kg	kg
	8302.10.90	---	Other	30%	kg
	8302.20	-	Castors	(IN)Free (PK)Free (SF)5% (SD)5%	kg
	8302.30	-	Other mountings, fittings and similar articles suitable for motor vehicles	(IN)Free (PK)Free (SF)5% (SD)4.5%	kg
		-	Other mountings, fittings and similar articles :		
	8302.41	--	Suitable for buildings	30%	kg
	8302.42	--	Other, suitable for furniture	30%	kg
	8302.49	--	Other	30%	kg
	8302.50	-	Hat-racks, hat-pegs, brackets and similar fixtures	30%	kg
	8302.60	-	Automatic door closers	(IN)Free (PK)Free (SF)5% (SD)4.5%	kg
83.09			<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>		
	8309.10	-	Crown corks	15%	kg
	8309.90	-	Other :		
	8309.90.10	---	Roll-over capsules	30%	kg
	8309.90.20	---	Fastening of iron or steel for sealing bags	30%	kg
	8309.90.30	---	End cap with easy open ends for metal cans	15%	kg
	8309.90.90	---	Other	15%	kg

84.21			<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>			
		-	Centrifuges, including centrifugal dryers :			
	8421.11	--	Cream separators	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8421.12	--	Clothes-dryers	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8421.19	--	Other :			
	8421.19.10	---	Centrifuges for testing of milk including milk-fat	(IN)Free (PK)Free (SF)Free (SD) Free	Free	u
	8421.19.90	---	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		-	Filtering or purifying machinery and apparatus for liquids :			
	8421.21	--	For filtering or purifying water :			
	8421.21.10	---	Household, candle type	(PK)Free	15%	u
	8421.21.90	---	Other	(PK)Free	Free	u
	8421.22	--	For filtering or purifying beverages other than water	(SD)Free	15%	u
	8421.23	--	Oil or petrol-filters for internal combustion engines:			
	8421.23.10	---	Energy serving ceramic filters for motor vehicles		Free	u
	8421.23.90	---	Other		30%	u
	8421.29	--	Other			
	8421.29.10	---	Disposable sterilized dialyzer	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8421.29.90		Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		-	Filtering or purifying machinery and apparatus for gases :			
	8421.31	--	Intake air filters for internal combustion engines		30%	u
	8421.39	--	Other	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		-	Parts :			
	8421.91	--	Of centrifuges, including centrifugal dryers	(IN)Free (PK)Free (SF)Free	Free	kg

				(SD)Free		
	8421.99	--	Other :			
	8421.99.10	---	Replacement oil filter cartridges (elements) for internal combustion engines	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8421.99.20	---	Replacement air filter cartridges (elements) for internal combustion engines	(IN)Free (PK)Free (SF)5% (SD)5%	30%	kg
	8421.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
<b>84.27</b>			<b>Fork-lift trucks; other work trucks fitted with lifting or handling equipment.</b>			
	8427.10	-	Self-propelled trucks powered by an electric motor	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8427.20	-	Other self-propelled trucks	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8427.90	-	Other trucks			
	8427.90.10	---	Hand operated pallet truck with hydraulic jack	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8427.90.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
<b>84.52</b>			<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>			
	8452.10	-	Sewing machines of the household type :			
	8452.10.10	---	Completely knocked-down, excluding furniture and stands		5%	u
	8452.10.90	---	Other	(AP)20%	25%	u
		-	Other sewing machines :			
	8452.21	--	Automatic units	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8452.29	--	Other	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8452.30	-	Sewing machine needles	(AP)Free (IN)Free (PK)Free (SF)Free	Free	kg

38A

1 කොටස : (1) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2016.11.10  
PART I : SEC (I) - GAZETTE EXTRA ORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 10.11.2016

				(SD)Free		
8452.90	-	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines				
8452.90.10	-	Furniture, bases and covers for sewing machines and parts thereof	(AP)27% (IN)Free (PK)Free (SF)5% (SD)5%	30%	kg	
8452.90.90	-	Other parts of sewing machines	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg	
<b>84.82</b>		<b>Ball or roller bearings.</b>				
8482.10	-	Ball bearings	(GT)Free (AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	15%	u	
<b>85.04</b>		<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>				
8504.10	-	Ballasts for discharge lamps or tubes :				
8504.10.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u	
8504.10.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u	
	-	Liquid dielectric transformers :				
8504.21	--	Having a power handling capacity not exceeding 650 kVA :				
8504.21.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)		15%	u	
8504.21.90	---	Other		15%	u	
8504.22	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :				
8504.22.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB), not exceeding 5000 kVA	(IN)Free (PK)Free (SF)8.5% (SD)4.5%	15%	u	
8504.22.20	---	Other, not exceeding 5000 kVA	(IN)Free (PK)Free (SF)8.5% (SD)4.5%	15%	u	

8504.22.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
8504.22.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
8504.23	--	Having a power handling capacity exceeding 10,000 kVA :			
8504.23.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
8504.23.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	-	Other transformers :			
8504.31	--	Having a power handling capacity not exceeding 1 kVA :			
8504.31.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)		15%	u
8504.31.90	---	Other		15%	u
8504.32	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :			
8504.32.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8504.32.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8504.33	--	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :			
8504.33.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(SF)5% (SD)4.5%	15%	u
8504.33.90	---	Other	(SF)5% (SD)4.5%	15%	u
8504.34	--	Having a power handling capacity exceeding 500 kVA :			
8504.34.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8504.34.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
8504.40	-	Static converters :			

	8504.40.10	---	Uninterruptible power supplies, contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8504.40.20	---	Other, uninterruptible power supplies	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8504.40.30	---	Other, contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8504.40.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8504.50	-	Other inductors :			
	8504.50.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8504.50.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8504.90	-	Parts :			
	8504.90.10	---	Contaminated with or containing Polychlorinated biphenyls (PCB)	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8504.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
<b>85.07</b>			<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>			
	8507.10	-	Lead-acid, of a kind used for starting piston engines			
	8507.10.10	---	Sealed type accumulators filled with acid solution and ready for use		30% or Rs.160/= per kg	u
	8507.10.90	---	Other		30% or Rs.160/= per kg	u
	8507.20	-	Other lead-acid accumulators	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.30	-	Nickel-cadmium	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8507.40	-	Nickel-iron	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u



	8507.50	-	Nickel-metal hydride	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.60	-	Lithium-ion	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.80	-	Other accumulators	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	u
	8507.90	-	Parts	(AD)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
<b>85.25</b>			<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>			
	8525.50	-	Transmission apparatus	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8525.60	-	Transmission apparatus incorporating reception apparatus	(IN)Free (PK)Free (SF)5% (SD)4.5%	5%	u
	8525.80	-	Television cameras, digital cameras and video camera recorders :			
	8525.80.10	---	Television cameras	(IN)Free (PK)Free (SF)5% (SD)4.5%	Free	u
	8525.80.90	---	Digital cameras and video camera recorders	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
<b>85.27</b>			<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>			
		-	Radio-broadcast receivers capable of operating without an external source of power :			
	8527.12	--	Pocket-size radio cassette-players	(AP)Free (PK)Free (SF)Free (SD)Free	Free	u

	8527.13	--	Other apparatus combined with sound recording or reproducing apparatus	(AP)Free (PK)Free (SF)Free (SD)Free	Free	u
	8527.19	--	Other :	(AP)27% (PK)Free	25%	u
		-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :			
	8527.21	--	Combined with sound recording or reproducing apparatus	(AP)Free (SF)Free (SD)Free	Free	u
	8527.29	--	Other	(AP)Free (SF)Free (SD)Free	Free	u
		-	Other :			
	8527.91	--	Combined with sound recording or reproducing apparatus	(SF)Free (SD)Free	Free	u
	8527.92	--	Not combined with sound recording or reproducing apparatus but combined with a clock	(SF)Free (SD)Free	Free	u
	8527.99	--	Other	(SF)Free (SD)Free	Free	u
	<b>85.35</b>		<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>			
	8535.10	-	Fuses	(PK)Free	5 % or Rs 600/- per kg	kg
		-	Automatic circuit breakers :			
	8535.21	--	For a voltage of less than 72.5 kV	(IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 290/- per kg	kg
	8535.29	--	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 290/- per kg	kg
	8535.30	-	Isolating switches and make-and-break switches	(IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 300 /- per kg	kg
	8535.40	-	Lightning arresters, voltage limiters and surge suppressors	(IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 500 per kg	kg
	8535.90	-	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	5% or Rs 170 per kg	kg

85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.10	-	Fuses	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8536.20	-	Automatic circuit breakers	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 270/- per kg	kg
	8536.30	-	Other apparatus for protecting electrical circuits	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
		-	Relays :			
	8536.41	--	For a voltage not exceeding 60 V	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8536.49	--	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8536.50	-	Other switches :			
	8536.50.10	---	Starters for fluorescent lamps	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8536.50.20	---	For use in radio apparatus, electrical instruments, electrical machinery, electrical appliances and the like	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8536.50.30	---	Main switches of 24 Amp and over	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 160/- per kg	kg
	8536.50.90	---	Other	(AP)27% (IN)Free (PK)Free (SF)5% (SD)5%	5 % or Rs 320/- per kg	kg
		-	Lamp-holders, plugs and sockets :			
	8536.61	--	Lamp-holders :			
	8536.61.10	---	Holders for fluorescent lamps and starters		Free	kg
	8536.61.90	---	Other		30%	kg
	8536.69	--	Other			
	8536.69.10	---	For a voltage not exceeding 80 V		Free	kg

	8536.69.90	---	Other		30%	kg
	8536.70	-	Connectors for optical fibres, optical fibre bundles or cables	(AP)13.5% (IN)Free (PK)Free (SF)8.5% (SD)4.5%	15%	kg
	8536.90	-	Other apparatus			
	8536.90.10	---	For a voltage not exceeding 80 V	(AP)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
	8536.90.90	---	Other	(AP)13.5% (IN)Free (PK)Free (SF)8.5% (SD)4.5%	15%	kg
<b>87.03</b>			<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>			
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
	8703.10.10	---	Not more than three years old		30%	u
	8703.10.20	---	More than three years old		30%	u
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :			
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :			
	8703.21.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.21.20	---	Ambulances and prison vans more than three years		30%	u
	8703.21.30	---	Hearses not more than three years old		30%	u
	8703.21.40	---	Hearses more than three years old		30%	u
		---	<b>Auto-trishaws :</b>			
	8703.21.51	----	With two-stroke petrol engine		15%	u
	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old		15%	u
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old		15%	u
	8703.21.54	----	Other, not more than two years old		15%	u
	8703.21.55	----	Other, more than two years old		15%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.21.61	----	Hybrid electric vehicles	(GT)12%	15%	u
	8703.21.62	----	Gocart	(GT)24%	30%	u

	8703.21.63	----	Quadricycle of cylinder capacity not exceeding 300 cc	(GT)24%	30%	u
	8703.21.64	----	All - terrain vehicle (ATV)		Free	u
	8703.21.69	----	Other	(GT)24%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.21.71	----	Hybrid electric vehicles	(GT)12%	15%	u
	8703.21.72	----	Quadricycle of cylinder capacity not exceeding 300 cc	(GT)24%	30%	u
	8703.21.73	----	All - terrain vehicle (ATV)		Free	u
	8703.21.79	----	Other	(GT)24%	30%	u
		---	Other :			
	8703.21.91	----	Hybrid electric vehicles, not more than three years old	(GT)12%	15%	u
	8703.21.92	----	Other, not more than three years old	(GT)24%	30%	u
	8703.21.93	----	More than three years old	(GT)24%	30%	u
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	8703.22.10	----	Ambulances and prison vans, not more than three years old		30%	u
	8703.22.20	----	Ambulances and prison vans, more than three years old		30%	u
	8703.22.30	----	Hearses not more than three years old		30%	u
	8703.22.40	----	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars, not more than three years old			
	8703.22.51	----	Hybrid electric vehicles		15%	u
	8703.22.59	----	Other		30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.22.61	----	Hybrid electric vehicles		15%	u
	8703.22.69	----	Other		30%	u
		---	Other, not more than three years old			
	8703.22.71	----	Hybrid electric vehicles		15%	u
	8703.22.79	----	Other		30%	u
		---	Other, more than three years old			
	8703.22.81	----	Hybrid electric vehicles		15%	u
	8703.22.89	----	Other		30%	u
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :			
	8703.23.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.23.20	---	Ambulances and prison vans more than three years old		30%	u
	8703.23.30	---	Hearses not more than three years old		30%	u

	8703.23.40	---	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.9%	15%	u
	8703.23.52	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.23.54	----	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)9.9%	15%	u
	8703.23.55	----	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)19.9%	30%	u
	8703.23.56	----	Other hybrid electric vehicles	(GT)9.9%	15%	u
	8703.23.59	----	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old			
	8703.23.61	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.9%	15%	u
	8703.23.62	----	Other, of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.23.64	----	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)9.9%	15%	u
	8703.23.65	----	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)19.9%	30%	u
	8703.23.66	----	Other, hybrid electric vehicles	(GT)9.9%	15%	u
	8703.23.69	----	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old			
	8703.23.71	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.23.79	----	Other	(GT)27%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old			
	8703.23.81	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.23.89	----	Other	(GT)27%	30%	u
		---	Other :			
	8703.23.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)9.9%	15%	u
	8703.23.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)19.9%	30%	u
	8703.23.93	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u

8703.23.94	----	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)27%	30%	u
8703.23.95	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)13.5%	15%	u
8703.23.96	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)27%	30%	u
8703.23.97	----	Hybrid electric vehicles of a cylinder capacity exceeding 2000cc., more than three years old	(GT)13.5%	15%	u
8703.23.98	----	Other, of a cylinder capacity exceeding 2000cc., more than three years old	(GT)27%	30%	u
8703.24	--	Of a cylinder capacity exceeding 3,000 cc :			
8703.24.10	---	Ambulances and prison vans not more than three years old		30%	u
8703.24.20	---	Ambulances and prison vans more than three years old		30%	u
8703.24.30	---	Hearses not more than three years old		30%	u
8703.24.40	---	Hearses more than three years old		30%	u
	---	Motor cars including station wagons and racing cars, not more than three years old			
8703.24.51	----	Hybrid electric vehicles	(GT)13.5%	15%	u
8703.24.59	----	Other	(GT)27%	30%	u
	---	Motor cars including station wagons and racing cars, more than three years old			
8703.24.61	----	Hybrid electric vehicles	(GT)13.5%	15%	u
8703.24.69	----	Other	(GT)27%	30%	u
	---	Other, not more than three years old			
8703.24.71	----	Hybrid electric vehicles	(GT)13.5%	15%	u
8703.24.79	----	Other	(GT)27%	30%	u
	---	Other, more than three years old			
8703.24.81	----	Hybrid electric vehicles	(GT)13.5%	15%	u
8703.24.89	----	Other	(GT)27%	30%	u
	-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :			
8703.31.10	---	Ambulances and prison vans not more than three years old		30%	u
8703.31.20	---	Ambulances and prison vans more than three years old		30%	u
8703.31.30	---	Hearses not more than three years old		30%	u
8703.31.40	---	Hearses more than three years old		30%	u
8703.31.50	---	Auto-trishaws not more than two years old		15%	u
8703.31.60	---	Auto-trishaws more than two years old		15%	u
	---	Motor cars including station wagons and racing cars, not more than three years old			
8703.31.71	---	Hybrid electric vehicles	(GT)12%	15%	u

	8703.31.79	---	Other	(GT)24%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.31.81	---	Hybrid electric vehicles	(GT)12%	15%	u
	8703.31.89	---	Other	(GT)24%	30%	u
		---	Other :			
	8703.31.91	----	Hybrid electric vehicles, not more than three years old	(GT)12%	15%	u
	8703.31.92	----	Other, not more than three years old	(GT)24%	30%	u
	8703.31.93	----	Hybrid electric vehicles, more than three years old	(GT)12%	15%	u
	8703.31.94	----	Other, more than three years old	(GT)24%	30%	u
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :			
	8703.32.10	---	Ambulances and prison vans not more than three years old		30%	u
	8703.32.20	---	Ambulances and prison vans more than three years old		30%	u
	8703.32.30	---	Hearses not more than three years old		30%	u
	8703.32.40	---	Hearses more than three years old		30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :			
	8703.32.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.96%	15%	u
	8703.32.52	----	Other of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.32.54	----	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)9.96%	15%	u
	8703.32.55	----	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)19.9%	30%	u
	8703.32.56	----	Other Hybrid electric vehicles	(GT)9.96%	15%	u
	8703.32.59	----	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old			
	8703.32.62	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1,600 cc	(GT)9.96%	15%	u
	8703.32.63	----	Other of a cylinder capacity not exceeding 1,600 cc	(GT)19.9%	30%	u
	8703.32.64	----	Hybrid electric vehicles of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)9.96%	15%	u
	8703.32.65	----	Other, of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	(GT)19.9%	30%	u
	8703.32.66	----	Other Hybrid electric vehicles	(GT)9.96%	15%	u
	8703.32.69	---	Other	(GT)19.9%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :			



8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	(GT)27%	30%	u
8703.32.72	----	Hybrid electric vehicles	(GT)13.5%	15%	u
8703.32.79	----	Other	(GT)27%	30%	u
	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old			
8703.32.81	---	Hybrid electric vehicles	(GT)13.5%	15%	u
8703.32.89	---	Other	(GT)27%	30%	u
	---	Other :			
8703.32.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)9.96%	15%	u
8703.32.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than three years old	(GT)19.9%	30%	u
8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	(GT)13.5%	15%	u
8703.32.94	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than three years old	(GT)9.96%	15%	u
8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	(GT)19.9%	30%	u
8703.32.96	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	(GT)27%	30%	u
8703.32.98	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, more than three years old	(GT)13.5%	15%	u
8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	(GT)27%	30%	u
8703.33	--	Of a cylinder capacity exceeding 2,500 cc :			
8703.33.10	---	Ambulances and prison vans not more than three years old		30%	u
8703.33.20	---	Ambulances and prison vans more than three years old		30%	u
8703.33.30	---	Hearses not more than three years old		30%	u
8703.33.40	---	Hearses more than three years old		30%	u
	---	Motor cars including station wagons and racing cars, not more than three years old			
8703.33.51	---	Hybrid electric vehicles	(GT)13.5%	15%	u

	8703.33.59	---	Other	(GT)27%	30%	u
		---	Motor cars including station wagons and racing cars, more than three years old			
	8703.33.61	---	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.69	---	Other	(GT)27%	30%	u
		---	Other, not more than three years old			
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	(GT)13.5%	15%	u
	8703.33.72	----	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.79	----	Other	(GT)27%	30%	u
		---	Other, more than three years old			
	8703.33.81	---	Hybrid electric vehicles	(GT)13.5%	15%	u
	8703.33.89	---	Other	(GT)27%	30%	u
	<b>8703.90</b>	-	<b>Other :</b>			
		---	Electric auto-trishaws			
	8703.90.11	----	not more than two years old		Free	u
	8703.90.12	----	more than two years old		15%	u
		---	Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged solely by electricity generated by on board solar electricity panels			
	8703.90.41	----	Not more than 3 years old		15%	u
	8703.90.42	----	More than 3 years old		30%	u
		---	Other electric vehicle , not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old			
	8703.90.51	----	Capacity of motors not exceeding 50kW		15%	u
	8703.90.52	----	Capacity of motors exceeding 50kW but not exceeding 100kW		15%	u
	8703.90.53	----	Capacity of motors exceeding 100kW but not exceeding 200kW		15%	u
	8703.90.54	----	Capacity of motors exceeding 200kW		15%	u
		---	Other electric vehicle, not fitted with internal combustion engines, but driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old			
	8703.90.61	----	Capacity of motors not exceeding 50 Kw		30%	u
	8703.90.62	----	Capacity of motors exceeding 50 Kw but not exceeding 100 Kw		30%	u
	8703.90.63	----	Capacity of motors exceeding 100 Kw but not exceeding 200 Kw		30%	u
	8703.90.64	----	Capacity of motors exceeding 200 Kw		30%	u

		---	Other electric vehicle, driven by electric motors powered by on board accumulators charged by external electric source(e.g. National grid)and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old			
	8703.90.71	----	Capacity of motors not exceeding 50kW		15%	u
	8703.90.72	----	Capacity of motors exceeding 50kW but not exceeding 100kW		15%	u
	8703.90.73	----	Capacity of motors exceeding 100kW but not exceeding 200kW		15%	u
	8703.90.74	----	Capacity of motors exceeding 200kW		15%	u
		---	Other electric vehicle, driven by electric motors powered by on board accumulators charged by external electric source(e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board , more than 3 years old			
	8703.90.81	----	Capacity of motors not exceeding 50 Kw		30%	u
	8703.90.82	----	Capacity of motors exceeding 50 Kw but not exceeding 100 Kw		30%	u
	8703.90.83	----	Capacity of motors exceeding 100 Kw but not exceeding 200 Kw		30%	u
	8703.90.84	----	Capacity of motors exceeding 200 Kw		30%	u
		---	Other			
	8703.90.93	---	Other electric vehicles, not more than three years old		15%	u
	8703.90.94	---	Other electric vehicles, more than three years old		30%	u
	8703.90.95	----	Other, not more than three years old		15%	u
	8703.90.99	----	Other, more than three years old		30%	u
<b>87.04</b>			<b>Motor vehicles for the transport of goods.</b>			
	8704.10	-	Dumpers designed for off-highway use	(IN)Free (PK)Free (SF) Free (SD) Free	Free	u
		-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.21	--	g.v.w. not exceeding 5 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.21.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free	Free	u
	8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	(GT) Free	Free	u
	8704.21.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old		Free	u
	8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old		Free	u
		---	Auto-trishaws :			
	8704.21.21	----	Not more than four years old		Free	u
	8704.21.22	----	More than four years old		Free	u

		---	Chassis fitted with engines and cabs			
8704.21.31	----		for vehicles of national subdivision 8704.21.43, not more than four years old	30%	u	
8704.21.32	----		for vehicles of national subdivision 8704.21.44, more than four years old	30%	u	
8704.21.33	----		for vehicles of national subdivision 8704.21.51, not more than four years old	30%	u	
8704.21.34	----		for vehicles of national subdivision 8704.21.52, more than four years old	30%	u	
8704.21.35	----		for vehicles of national subdivision 8704.21.63, not more than four years old	30%	u	
8704.21.36	----		for vehicles of national subdivision 8704.21.64, more than four years old	30%	u	
8704.21.37	----		for vehicles of national subdivision 8704.21.67, not more than four years old	30%	u	
8704.21.38	----		for vehicles of national subdivision 8704.21.68, more than four years old	30%	u	
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab			
8704.21.41	----		Cargo carrying capacity of less than 800kg, not more than four years old	15%	u	
8704.21.42	----		Cargo carrying capacity of less than 800kg , more than four years old	15%	u	
8704.21.43	----		Cargo carrying capacity of 800kg or more, not more than four years old	30%	u	
8704.21.44	----		Cargo carrying capacity of 800kg or more, more than four years old	30%	u	
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more,			
8704.21.51	----		Not more than four years old	15%	u	
8704.21.52	----		More than four years old	15%	u	
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,			
8704.21.61	----		Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	15%	u	

	8704.21.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.21.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.21.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old		30%	u
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		30%	u
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		30%	u
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		30%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.21.71	----	Not more than four years old		30%	u
	8704.21.72	----	More than four years old		30%	u
		---	Other :			
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old		30%	u
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old		30%	u
	8704.21.93	----	Other vehicles not more than four years old		30%	u
	8704.21.99	----	Other vehicles more than four years old		30%	u
	8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks			
	8704.22.41	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.22.42	----	More than five years old but less than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free	Free	u

				(SD)Free		
8704.22.43	----	More than ten years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	---	Garbage trucks equipped with waste compacting mechanism.				
8704.22.51	----	Not more than five years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
8704.22.52	----	More than five years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	---	Other				
8704.22.61	----	Not more than five years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
8704.22.62	----	More than five years old but less than ten years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
8704.22.63	----	More than ten years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
<b>8704.23</b>	--	<b>g.v.w. exceeding 20 tonnes :</b>				
	---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks				
8704.23.51	----	Not more than five years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
8704.23.52	----	More than five years old but less than ten years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
8704.23.53	----	More than ten years old		(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	---	Garbage trucks equipped with waste compacting mechanism				
8704.23.61	----	Not more than five years old		(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
8704.23.62	----	More than five years old			Free	u

				(IN)Free (PK)Free (SF)Free (SD)Free		
		---	Other			
	8704.23.71	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.23.72	----	More than five years old but less than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.23.73	----	More than ten years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		-	Other, with spark-ignition internal combustion piston engine :			
	8704.31	--	g.v.w. not exceeding 5 tonnes :			
		---	Special purpose tankers/bowsers and trucks:			
	8704.31.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	(GT) Free	Free	u
	8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	(GT) Free	Free	u
	8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old		Free	u
	8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old		Free	u
		---	Auto-trishaws :			
	8704.31.21	----	With two-stroke petrol engine		Free	u
	8704.31.22	----	Other, not more than four years old		Free	u
	8704.31.23	----	Other, more than four years old		Free	u
		---	Chassis fitted with engines and cabs			
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old		30%	u
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old		30%	u
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old		30%	u
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old		30%	u
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old		30%	u

	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old		30%	u
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old		30%	u
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old		30%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab			
	8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old		30%	u
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:			
	8704.31.51	----	Not more than four years old		15%	u
	8704.31.52	----	More than four years old		15%	u
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg,			
	8704.31.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old		15%	u
	8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old		15%	u
	8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old		30%	u
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old		30%	u
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old		30%	u
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old		30%	u
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old		30%	u
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional			



			space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :			
	8704.31.71	----	Not more than four years old		30%	u
	8704.31.72	----	More than four years old		30%	u
		---	Other :			
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old		30%	u
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		30%	u
	8704.31.93	----	Other not more than four years old		30%	u
	8704.31.99	----	Other more than four years old		30%	u
	8704.32	--	g.v.w. exceeding 5 tonnes :			
		---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks			
	8704.32.41	----	Not more than five years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.32.42	----	More than five years old but not more than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.32.43	----	More than ten years old	(GT)Free (IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		---	Garbage trucks equipped with waste compacting mechanism			
	8704.32.51	----	Not more than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
	8704.32.52	----	More than five years old	(IN)Free (PK)Free (SF)Free (SD)Free	Free	u
		---	Other			
	8704.32.61	----	Not more than five years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8704.32.62	----	More than five years old but not more than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u
	8704.32.63	----	More than ten years old	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	u

	8704.90	-	Other :		
	8704.90.10	---	Electric auto-trishaws not more than five years old	15%	u
	8704.90.20	---	Electric auto-trishaws more than five years old	15%	u
	8704.90.30	---	Other electric, not more than five years old	30%	u
	8704.90.40	---	Other electric, more than five years old	30%	u
	8704.90.50	---	Other, not more than five years old	30%	u
	8704.90.60	---	Other, more than five years old	30%	u
<b>87.07</b>			<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		
	8707.10	-	For the vehicles of heading 87.03		
	8707.10.10	---	Used <b>vehicle</b> bodies fully equipped with fittings and accessories	15%	u
	8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	15%	u
	8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	15%	u
	8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	15%	u
	8707.10.50	---	Rough coated ,bare body frame with /without doors , bonnet and boot lid	15%	u
	8707.10.60	---	Used bare body frame with /without doors , bonnet and boot lid	15%	u
	8707.10.90	---	Other	15%	
	8707.90	-	Other :		
	8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	15%	u
	8707.90.20	---	Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	Free	u
	8707.90.30	---	Other, for the manufacture of lorries and trucks of heading 87.04, of a g.v.w. exceeding 3,000kg	Free	u
		---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver		
	8707.90.41	----	Used bodies fully equipped with fittings and accessories	15%	u
	8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	15%	u

	8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery		15%	u
	8707.90.44	----	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery		15%	u
	8707.90.48	----	<b>Rough</b> coated ,bare body frame with /without doors , bonnet and boot lid		15%	u
	8707.90.49	----	<b>Used</b> bare body frame with /without doors , bonnet and boot lid		15%	u
	8707.90.90	---	Other		15%	u
<b>87.12</b>	8712.00		<b>Bicycles and other cycles (including delivery tricycles), not motorised :</b>			
	8712.00.10	---	Delivery tricycles		15%	u
	8712.00.20	---	Used bicycle		30% or Rs. 3000/= per unit	u
	8712.00.90	---	Other		30% or Rs. 1800/= per unit	u
<b>87.14</b>			<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>			
	8714.10	-	Of motorcycles (including mopeds)			
	8714.10.10	---	Frames, with or without front fork	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.20	-	Of carriages for disabled persons	(IN)Free (PK)Free (SF)Free (SD)Free	Free	kg
		-	Other :			
	8714.91	--	Frames and forks, and parts thereof :			
	8714.91.10	---	Bicycle frames	(PK)Free	15%	kg
	8714.91.20	---	Front forks	(PK)Free	15%	kg
	8714.91.90	---	Other	(PK)Free	Free	kg
	8714.92	--	Wheel rims and spokes :			

	8714.92.10	---	Wheel rims	(AP)14.25% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	8714.92.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.93	--	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.94	--	Brakes, including coaster braking hubs and hub brakes, and parts thereof	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.95	--	Saddles	(PK)Free	15%	u
	8714.96	--	Pedals and crank-gear, and parts thereof	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8714.99	--	Other :			
	8714.99.10	---	Mudguards	(PK)Free	15%	kg
	8714.99.20	---	Chain stays	(PK)Free	15%	kg
	8714.99.30	---	Seat stays	(PK)Free	15%	kg
		---	Other	(PK)Free (SF)13.5%	15%	kg
	8714.99.91	----	Bicycle rims fitted with new tyres	(PK)Free (SF)13.5%	30%	kg
	8714.99.92	----	Bicycle rims fitted with tyres showing signs of wear	(PK)Free (SF)13.5%	30%	kg
	8714.99.99	----	Other	(PK)Free (SF)13.5%	15%	kg
<b>87.16</b>			<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
	8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :			
	8716.10.10	---	Not more than five years old		Free	u
	8716.10.20	---	More than five years old		15%	u
	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :			
	8716.20.10	---	Not more than five years old		15%	u
	8716.20.20	---	More than five years old		15%	u
		-	Other trailers and semi-trailers for the transport of goods :			
	8716.31	--	Tanker trailers and tanker semi-trailers :			
	8716.31.10	---	Not more than five years old		15%	u
	8716.31.20	---	More than five years old		15%	u

	8716.39	--	Other :			
	8716.39.10	---	Not more than five years old		15%	u
	8716.39.20	---	More than five years old		15%	u
	8716.40	-	Other trailers and semi-trailers :			
	8716.40.10	---	Not more than five years old		15%	u
	8716.40.20	---	More than five years old		15%	u
	8716.80	-	Other vehicles :			
	8716.80.20	---	Wheelbarrows		30%	u
	8716.80.30	---	Other not more than five years old		15%	u
	8716.80.40	---	Other more than five years old		15%	u
	8716.90	-	Parts			
	8716.90.10	---	For wheelbarrows	(IN)Free (PK) Free (SF) 5% (SD)5%	30%	kg
	8716.90.90	---	Others	(IN)Free (PK) Free (SF) 4% (SD)1.5%	Free %	kg
<b>89.03</b>			<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
	8903.10	-	Inflatable :			
	8903.10.10	---	Rowing boats for sports		Free	u
	8903.10.90	---	Other		30%	u
		-	Other :			
	8903.91	--	Sailboats, with or without auxiliary motor		30%	u
	8903.92	--	Motorboats, other than outboard motorboats			
	8903.92.10	---	Jet Ski		Free	u
	8903.92.90	---	Other		30%	u
	8903.99	--	Other :			
	8903.99.10	---	Rowing boats for sports		Free	u
	8903.99.90	---	Other		30%	u
<b>91.12</b>			<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>			
	9112.20	-	Cases	(IN)Free (PK)Free (SF)5% (SD)5%	30% or Rs 200/- per kg	u
	9112.90	-	Parts	(IN)Free (PK)Free (SF)5% (SD)5%	30% or Rs 200/- per kg	kg

92.09			Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.30	-	Musical instrument strings	(IN)Free (PK)Free (SF)5% (SD)4.5%	5 % or Rs 170/- per kg	kg
		-	Other :			
	9209.91	--	Parts and accessories for pianos	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9209.92	--	Parts and accessories for the musical instruments of heading 92.02	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9209.94	--	Parts and accessories for the musical instruments of heading 92.07	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9209.99	--	Other			
	9209.99.10	---	Metronomes, tuning forks, pitch pipes; parts and accessories for keyboard pipe organs; parts and accessories for harmoniums and similar keyboard instruments with free metal reeds	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9209.99.20	---	Mechanisms for musical boxes	(AP)13.5% (IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg
	9209.99.90	---	Other	(IN)Free (PK)Free (SF)5% (SD)4.5%	15%	kg

## Annex I

### To Schedule under the Revenue Protection Order

#### LIST OF CONCESSIONS (IMPORTS)

Item 1	Description 2	Rate of Duty 3
01	Containers for the purpose of packing of gem and jewellery, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs.	7.5%
02	Containers and parts thereof for the purpose of packing of Cosmetics, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs.	7.5%
03	Enameled copper wire used for automated winding of induction electric motors, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs.	7.5%
04	Thermosetting paints for mirror backing to be used for mirror industry, imported on the recommendation of the Secretary to the Ministry of Industry and Commerce, and subject to the approval of the Director General of Customs.	15.0 %
05	Ingredients other than maize, lentils and rice, for the purpose of manufacturing animal and poultry feed, imported on the recommendation of the Secretary to the Ministry in charge of subject of Livestock Development, subject to approval by the Director General of Customs	5.0%

## Annex II

### To Schedule under the Revenue Protection Order

#### LIST OF EXEMPTIONS (IMPORTS)

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

- 01 Passengers' baggage as defined by regulations made by the Minister of Finance under Section 107A of the Customs Ordinance (Chapter 235).
- 02 Films of educational, scientific or cultural character produced by the United Nations Organization or any of its specialized agencies imported, on the recommendation of the Secretary of the respective line Ministry, subject to approval of the Director General of Customs.
- 03 Temporary import of professional and scientific equipment and pedagogic material, imported subject to a guarantee prescribed by the Director General of Customs.

- 04 Articles awarded abroad to any person for distinction in art, literature, science or sport, or for public service or otherwise as a record of meritorious achievement and conduct, imported by or on behalf of that person, on the recommendation of the Secretary to the respective line Ministry, subject to submission of the relevant document to the Director General of Customs.
- 05 Raw materials and packing materials for the manufacture of pharmaceuticals, imported by the pharmaceutical manufacturers, on the recommendation of the Secretary to the Ministry 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 of Indigenous Medicines, imported on the recommendation of the Secretary to the Ministry 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 of Indigenous Medicines, subject to approval by Director General of Customs.
- 08 Prefabricated poultry houses, plant, machinery and equipment including parts and accessories for poultry industry, on the recommendation of the Secretary to the Ministry of Livestock Development, imported subject to approval by 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 to Ministry of Health, subject to approval by the Director General of Customs.
- 10 Articles of foreign production upon which import duty had previously been paid, re-imported subject to approval by 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 subject to a guarantee prescribed by the Director General of Customs.
- 13 Materials and parts for the fabrication of plant, machinery & equipment; capital and intermediate goods, and transport equipment, imported for the exclusive use of an industry which exports and/or supplies to direct exporters, 50% or more of its output, under such terms and conditions approved 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 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 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 an international air service, imported on the recommendation of the Secretary to the respective line Ministry, subject to approval of the Director General of Customs.
- 18 Apparatus, drugs and chemicals imported for educational purposes or for research work, imported on the recommendation of the Secretary to the respective line Ministry/authorized officers of respective Universities, subject to approval by the Director General of Customs.
- 19 Containers and accessories thereof, including container seals used for the safe carriage and security of goods, imported subject to approval by the Director General of Customs.
- 20 Products and preparations certified by the Ministry of Health as having been registered as drugs under the Cosmetics Devices and Drugs Act, imported subject to approval by the Director General of Customs.
- 21 Import of personal items (including gifts) worth not more than Rs. 15,000/= subject to approval by the Director General of Customs.



- 22 Import of samples in relations to business worth not more than Rs. 50,000/= 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 of Industry and Commerce, subject to approval by the Director General of Customs.
- 24 Long grain Pakistani rice (Basmati) and potatoes up to the limits of quota determined under the Pakistan – Sri Lanka Free Trade Agreement, on the recommendation of the Secretary, Ministry of Industry and Commerce or the Director General of Commerce, imported subject to approval by the Director General of Customs.
- 25 Any machinery, equipment, materials 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 items for the use of any project for the generation of power including solar and wind power, under any agreement entered into between Government of Sri Lanka and its development partners, as recommended by the Secretary to the Ministry of Power and Energy, subject to approval by 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, with the recommendation of the National Film Corporation, imported subject to approval of the Director General of Customs.
- 27 Finished leather to be used for the shoe and bags manufacturing industry, imported on the recommendation of the Secretary to the line Ministry, subject to approval by the Director General of 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 and subject to the 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 Service Commanders and the Inspector General of Police for the purpose of national security as recommended by the Secretary to the Ministry of Defence, subject to approval by the Secretary to the Treasury.
- 30 Raw materials, components, parts and accessories for the manufacture of fishing boats by manufacturers, imported on the recommendation of the Secretary to the Ministry of Fisheries subject to approval by the Director General of Customs.
- 31 Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry of Agriculture, subject to approval by the Director General of Customs: Weather stations, green houses, poly-tunnels, sprinkler/ misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.
- 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 of Industry and Commerce, subject to approval by the Director General of Customs.
- 33 Import of vehicles, chassis fitted with engines, bodies and cut portions, as defined in chapter 87 where excise (special provisions) duty is applicable.
- 34 Parts and accessories of motor vehicles and locomotives imported by the Sri Lanka Transport Board and Department of Sri Lanka Railway, on the recommendation of the Secretary to the Ministry of Transport, subject to approval by the Director General of Customs.
- 35 Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry of Industry and Commerce and subject to the approval of the Director General of Customs