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EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

L.D.B 51/53 (ii).

RUBBER REPLANTING SUBSIDY ACT

REGULATIONS made by the Minister of Plantation Industries under Section 7 of the Rubber Replanting Subsidy Act, (Chapter 437).

D. M. JAYARATNA,
Minister of Plantation Industries.

Colombo,
23rd August, 2007.

Regulations

1. These regulations may be cited as the Cess on Natural Rubber Regulations, No. 01 of 2007.
2. (1) A cess shall be levied on identified rubber products in accordance with the accepted conditions relating to the rubber industry as a whole, at the rates specified below calculated and applied in the following manner :-
 - (a) a cess of five *per centum* (5%) of the CIF value on rubber based products imported under HS heading No. 40.07 to No. 40.17 including all their HS Sub headings, payable to the Director-General of Customs, at the point of importation ;
 - (b) a cess of Rs. 4 per Kg. on the dry content in raw natural rubber exported under HS heading No. 40.01 including all its HS Sub headings, payable to the Director-General of Customs, at the point of exportation ;
 - (c) a cess of Rs. 4 per Kg. on the dry content of natural rubber in rubber based products including synthetic rubber, compounded rubber, unvulcanized rubber exported under HS Heading No. 40.02, 40.05 and 40.06 including all their Sub headings payable to the Director-General of Customs, at the point of exportation ;
 - (d) a cess of Rs. 4 per Kg. on natural rubber used in the manufacturer of related products, at the point of purchase for export and domestic consumption :

Provided that, at the point of purchase of concentrated latex for the manufacture of natural rubber based products, sixty *per centum* (60%) of the concentrated latex shall be calculated as the dry rubber content ;

- (e) a cess of Rs. 4 per Kg. on the dry content of natural rubber in rubber based products exported under HS Headings No. 40.03 to 40.04 and 40.07 to 40.17 including all its sub headings :

Provided that if a cess of Rs. 4 per Kg. is levied on the dry content of natural rubber used in the manufacture of rubber based products for exportation, at the point of purchase, then no further cess shall be charged and levied on such rubber.

(2) The industrialists shall pay the cess referred to in sub paragraph (d) of paragraph (1) of regulation 2 to the Rubber Replanting Fund established under the Rubber Replanting Subsidy Act.

The “industrialists” referred to in this paragraph shall mean individuals or institutions who purchase rubber as raw material for manufacturing of rubber or rubber based intermediate products or rubber based finished products.

- (3). (a) The actual percentage of rubber content in rubber products referred to in sub paragraphs (b), (c), (d) and (e) of paragraph (1) of regulation 2 shall be checked and determined by the Sri Lanka Rubber Research Institute ;
- (b) The Director of Sri Lanka Rubber Research Institute shall make quantity tables for each product referred to in Sub-paragraphs (b), (c), (d) and (e) of paragraph (1) of regulation 2 and submit it to the Director-General of Customs and the Director-General of the Rubber Development Department ;
- (c) The cess charged under sub paragraphs (a), (b) and (c) of paragraph (1) regulation 2 shall be credited to the Rubber Replanting Fund established under the Rubber Replanting Subsidy Act, by the Director-General of Customs ;
- (d) (i) Every exporter who exports all rubber based products referred to in sub paragraphs (c), (d) and (e) of paragraph (1) of regulation 2 shall provide a statement on stating the percentage of the rubber content in the exported compound or product, to the Director of the Rubber Research Institute and the Director-General of Rubber Development Department ;
- (ii) The Rubber Research Institute shall check the composition of rubber in the relevant rubber product and report on the accuracy of the details in the above statement once in three months to the Director-General of Customs and the Director-General of Rubber Development Department ;
- (e) The Cess referred to in sub paragraph (d) of paragraph (1) of regulation 2 shall be charged from the supplier and paid by the industrialist and the point of purchase of natural rubber in the country ;
- (f) The Director-General of Customs shall submit to the Director-General of Rubber Development Department on or before the fifteenth day of each month, a report containing the quantity and the weight of the rubber based products as at the point of exportation, being exported under HS Heading No. 40.01 to 40.17 as is referred to in Sub-paragraphs (a), (b), (c) and (e) of paragraph (1) of regulation 2 along with the name of the institution exporting the same ;
- (g) Any manufacture of rubber based products for export or domestic consumption as the case may be, shall submit a report containing the category, quantity and weight of the rubber based products and the raw rubber content in the product exported or issued to the local market each month, to the Director-General of Rubber Development Department on or before the fifteenth day of each month ;
- (h) The amount of Cess calculated as Rs. 4 per Kg. of rubber purchased in conformity with the statement made under regulation 14, of these regulations, shall be paid together with the said statement to the Director-General of Rubber Development Department before fifteenth day of each month, to be credited to the Rubber Replanting Fund established under the Rubber Replanting Subsidy Act.

3. The Director-General of Customs shall prepare a monthly report on the cess charged and credited to the Rubber Replanting Fund established under the Rubber Replanting Subsidy Act, and transmit it to the Director-General of Rubber Development Department.

4. The cess imposed under these regulations shall be in addition to any import duty or export duty or any other cess levied under any other written law.

5. Exporters and importers of raw natural rubber, rubber-based products and manufactures of rubber-based product shall be registered with the Rubber Development Department.

In these regulations “rubber - based products” shall include natural rubber based finished products, intermediate rubber products and rubber as raw material.

6. (i) The industrialists who manufacture rubber based products and who have been registered under the Board of Investment of Sri Lanka, shall register with the Rubber Development Department for the purpose of obtaining a Certificate to that effect.

(ii) Manufactures of all kind of crepe rubber, and centrifuged latex who are not subject to the payment of the cess shall be registered with the Rubber Development Department for the purpose of obtaining a Certificate to that effect.

7. Exporters and importers of raw natural rubber and rubber based products and manufactures of rubber based products shall make a request in writing to the Director-General of Rubber Development Department for registration. The Director-General of Rubber Development Department shall register them and issue a Certificate with a registration number.

8. The exporters of products and items under all HS heading No. 40.01 to 40.17 shall submit the registration number provided by the Director-General of Rubber Development Department under regulation 7 to The Director-General of Customs at the point of exportation of the items and products specified there in. The Director-General of Customs shall refuse permission to an individual or an institution who fails to submit the relevant registration number to export such products.

9. Every application for registration with The Director-General of Rubber Development Department shall be in the form available for that purpose as specified by the Rubber Development Department.

10. The Director-General of Rubber Development Department may reject a request for registration or cancelled a registration issued by him for reasons to be recorded.

11. An application for registration shall be accompanied by a registration fee of Rupees One Thousand (Rs. 1,000).

12. The registration shall be valid for a period of one year and shall be renewed annually on the payment of renewal fee of rupees One Thousand (Rs. 1,000).

13. (a) Exporters and importers of raw natural rubber and rubber based products and manufactures of Rubber - based products shall state the composition and the actual percentage of rubber in the rubber and rubber - based products, when applying for registration.

(b) The information under paragraph (a) of this regulation shall be submitted to the Director of the Rubber Research Institute with a copy to the Director-General of the Rubber Development Department.

(c) Permission of the Director-General of the Rubber Development Department shall be obtained for any alternation in the composition of product referred to in paragraph (a) of this regulation.

14. Every individual or an institution registered with the Rubber Development Department shall forward a monthly return to the Department indicating the quantity of rubber purchased in the previous month on or before the fifteenth day of the each month in the specified by the Director-General of Rubber Development Department.

15. Manufactures who manufacture rubber based products for export or for domestic consumption, shall submit details on the quantity of natural rubber purchased during any specified period and the suppliers to the Director-General of Rubber Development Department.

16. It shall be unlawful for any individual or any institutions to engage in the natural rubber trade without obtaining a license issued in that behalf by the Director-General of the Rubber Development Department.

17. The accuracy of information provided by an individual or an institution registered under these regulations shall be confirmed from time to time by the Director-General of the Rubber Development Department or the Director of Rubber Research Institute or their authorized representatives.

18. The Director-General of the Rubber Development Department shall appoint a panel of auditors to audit the information provided by an individual or and institution registered under these regulations. The information provided by individuals or the institutions shall be audited by the said auditors at the discretion of the Director-General of the Rubber Development Department.

19. The Director-General of the Rubber Development Department or the Director of the Sri Lanka Rubber Research Institute or their authorized representatives shall inspect factories and related building and documents pertaining to the license, issued by the Director-General of the Rubber Development Department.

20. All local Government Institutions shall obtain the concurrence of the Rubber Development Department prior to the issuance of the relevant trade registration or licenses to exporters and importers of raw natural rubber and rubber - based products and manufacturers of rubber - based products and it shall be intimated to the Director-General of the Rubber Development Department subsequent to the issuance of such licenses.

21. An individual or institution contravenes the provisions of these regulation shall be guilty of an offence in terms of the Act and be punished in accordance therewith.