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The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 1,462/27 - 2006 සැප්තැම්බර් මස 15 වැනි සිකුරාදා — 2006.09.15
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(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

SRILANKA EXPORT DEVELOPMENT ACT No. 40 OF 1979

Order under Section 14

BY virtue of powers vested in me by section 14 (1) of the Sri Lanka Export Development Act No. 40 of 1979, I Rohitha Bogollagama, Minister of Enterprise Development and Investment Promotion with the concurrence of the Minister of Finance and Planning, do by this Order declare that with effect from 16.09.2006 a Cess shall be charged, levied and paid on all goods enumerated in Column III of the Schedule I hereto at rates specified in the corresponding entry in Column IV in the same Schedule hereto on their value for Customs duty purposes, at the time of importation, provided, however, that—

- (1) wherever an *ad valorem* rate and a unit rate are specified in Column IV of Schedule I hereto, the applicable rate for the purpose of calculating the cess payable shall be that rate the application of which results in a higher amount being payable as cess.
- (2) the cess hereby imposed shall not apply to :
 - (i) Ayurvede Siddha, Unani raw, prepared drugs and Medicinal plants specified by the Director General of Customs in consultation with the Secretary, Ministry of Health, in Customs Notification No. 85/01 in *Gazette Extraordinary* No. 347/12 of 04.05.1985 or in any such other Notification published in a *Gazette* replacing the said Customs Notification, and to Ayurvedic, Unani and Siddha preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury.
 - (ii) any articles imported in to Sri Lanka, if such articles constitutes drugs registered under the Cosmetics Devices and Drugs Act or if the Director General of Customs is satisfied that such articles have been imported—
 - (a) For the prupose of processing and re-export, or
 - (b) For the purpose of being used to manufacture goods for export.
- (3) where imported articles upon which a cess levy has been paid in terms of this Order are re-exported in the same form in which they were imported, a sum not exceeding nine tenths of such levy as may be determined by the Director General of Customs may be repaid to the importer as draw back if the conditions specified in Schedule II hereto are fulfilled.

- (4) where cess has been paid in terms of this Order in respect of any imported Articles and the Director General of Customs is satisfied that a part of such Articles has been used by the importer for processing and re-export or for manufacture of goods for export, the cess paid proportionate to such part may be repaid to the importer, if the re-export or the export, as the case may be, had taken place within period of one year from the date of the import of such articles, unless such period is exceptionally extended by the Director General of Customs in his discretion, in circumstances where he is satisfied that the re-export or the export, as the case may be, within the said period of one year was prevented due to circumstances beyond the control of the importer.

The Order made under section 14(1) of the Sri Lanka Export Development Act and published in *Gazette* No. 1,418/12 of 08.11.2005 is hereby rescinded.

ROHITHA BOGOLLAGAMA,
Minister of Enterprise Development and
Investment Promotion.

Ministry of Enterprise Development
and Investment Promotion,
Colombo,
12th September, 2006.

SCHEDULE II

1. The Director General of Customs or such other officer of the Department of Customs authorized in that behalf should be satisfied that the Articles conform to the description in proviso (iii) of the Order.
2. There shall be no change of ownership of such articles during the period between the time of import and the time of re-export.
3. The re-export must be made within one year from the date of importation as shown by the records of the Department of Customs, unless such period is exceptionally extended by the Director General of Customs in his discretion, in circumstances where he is satisfied that the re-export within the said period of one year was prevented due to circumstances beyond the control of the importer.
4. Such Articles shall not have been used during the period between the time of import and the time of re-export.