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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 1702/17 - 2011 අප්‍රේල් 21 වැනි බ්‍රහස්පතින්දා - 2011.04.21  
No. 1702/17 - THURSDAY APRIL 21, 2011

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### CUSTOMS NOTIFICATION

##### Revenue Protection Order No. 01/2011

REVENUE PROTECTION ACT, No. 19 OF 1962

THE following Order made by the Minister of Finance and Planning, 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.

Ministry of Finance and Planning,  
Colombo 01,  
21st April, 2011.

P. B. JAYASUNDERA,  
Secretary,  
Ministry of Finance and Planning.

THE REVENUE PROTECTION ACT, No. 19 OF 1962

#### ORDER

BY virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, read with Article 44(2) of the Constitution of the Democratic Socialist Republic of Sri Lanka, I, Mahinda Rajapaksa, President of the Democratic Socialist Republic of Sri Lanka, do by this Order from 24th April, 2011, 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.

MAHINDA RAJAPAKSA,  
President,  
Minister of Finance and Planning.

Ministry of Finance and Planning,  
Colombo 01,  
21st April 2011.

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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2011.04.21

PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 21.04.2011

## SCHEDULE

<i>H.S Hdg.</i> (1)	<i>H.S Code</i> (2)	<i>Description</i> (3)	<i>Customs Duty</i>		<i>Unit of Qty.</i> (6)
			<i>Pref.</i> (4)	<i>Gen.</i> (5)	
<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 two years old		30%	u
	8703.10.20	--- More than two 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 two years old		30%	u
	8703.21.20	--- Ambulances and prison vans more than two years old		30%	u
	8703.21.30	--- Hearses not more than two years old		30%	u
	8703.21.40	--- Hearses more than two years old		30%	u
		--- Auto-trishaws :			
	8703.21.51	--- Driven by liquefied petroleum (LP) gas not more than two years old		15%	u
	8703.21.52	--- Driven by liquefied petroleum (LP) gas more than two years old		15%	u
	8703.21.53	--- Other not more than two years old		15%	u
	8703.21.54	--- Other more than two years old		15%	u
		--- Motor cars including station wagons and racing cars, not more than two years old			
	8703.21.61	--- Hybrid electric vehicles	(GT) 12%	15%	u
	8703.21.69	--- Other	(GT) 24%	30%	u
	8703.21.70	--- Motor cars including station wagons and racing cars, more than two years old	(GT) 24%	30%	u
		--- Other :			
	8703.21.91	--- Hybrid electric vehicles not more than two years old	(GT) 12%	15%	u
	8703.21.92	--- Other, not more than two years old	(GT) 24%	30%	u
	8703.21.93	--- More than two years old	(GT) 24%	30%	u
	8703.22	- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :			

SCHEDULE (Cont)

H.S Hdg. (1)	H.S Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.22.10	---	Ambulances and prison vans not more than two years old		30%	u
	8703.22.20	---	Ambulances and prison vans more than two years old		30%	u
	8703.22.30	---	Hearses not more than two years old		30%	u
	8703.22.40	---	Hearses more than two years old		30%	u
		---	Motor cars including station wagons and racing cars, not more than two years old			
	8703.22.51	----	Hybrid electric vehicles		15%	u
	8703.22.59	----	Other		30%	u
	8703.22.60	---	Motor cars including station wagons and racing cars, more than two years old		30%	u
		---	Other, not more than two years old			
	8703.22.71	----	Hybrid electric vehicles		15%	u
	8703.22.79	----	Other		30%	u
	8703.22.80	---	Other, more than two years old		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 two years old		30%	u
	8703.23.20	---	Ambulances and prison vans more than two years old		30%	u
	8703.23.30	---	Hearses not more than two years old		30%	u
	8703.23.40	---	Hearses more than two years old		30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :			
	8703.23.51	----	Hybrid electric vehicles of a cylinder capacity not exceeding 1600 cc.	(GT) 9.9%	15%	u
	8703.23.52	----	Other, of a cylinder capacity not exceeding 1,600 cc.	(GT) 19.91%	30%	u
	8703.23.53	----	Other hybrid electric vehicles	(GT) 9.9%	15%	u
	8703.23.59	----	Other	(GT) 19.91%	30%	u
	8703.23.60	---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old	(GT) 19.91%	30%	u
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old			

## SCHEDULE (Cont.)

H.S Hdg. (1)	H.S Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	8703.23.71	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.23.79	----	Other	(GT) 27%	30%	u
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old	(GT) 27%	30%	u
		---	Other :			
	8703.23.91	----	Hybrid electric vehicles of a cylinder capacity not exceeding 2,000 cc, not more than two years old :	(GT) 9.9%	15%	u
	8703.23.92	----	Other, of a cylinder capacity not exceeding 2,000 cc, not more than two years old :	(GT) 19.91%	30%	u
	8703.23.93	----	of a cylinder capacity not exceeding 2,000 cc, more than two years old	(GT) 27%	30%	u
	8703.23.94	----	Hybrid electric vehicles of a cylinder capacity exceeding 2,000 cc, not more than two years old	(GT) 13.5%	15%	u
	8703.23.95	----	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	(GT) 27%	30%	u
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, more than two 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 two years old		30%	u
	8703.24.20	---	Ambulances and prison vans more than two years old		30%	u
	8703.24.30	---	Hearses not more than two years old		30%	u
	8703.24.40	---	Hearses more than two years old		30%	u
		---	Motor cars including station wagons and racing cars, not more than two years old			
	8703.24.51	----	Hybrid electric vehicles	(GT) 13.5%	15%	u
	8703.24.59	----	Other	(GT) 27%	30%	u
	8703.24.60	---	Motor cars including station wagons and racing cars, more than two years old	(GT) 27%	30%	u
		---	Other, not more than two years old			
	8703.24.71	----	Hybrid electric vehicles	(GT) 14%	15%	u
	8703.24.79	----	Other	(GT) 27%	30%	u
	8703.24.80	---	Other, more than two years old	(GT) 27%	30%	u

SCHEDULE (Cont.)

H.S Hdg. (1)	H.S Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
		-	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 two years old		30%	u
	8703.31.20	----	Ambulances and prison vans more than two years old :		30%	u
	8703.31.30	----	Hearses not more than two years old		30%	u
	8703.31.40	----	Hearses more than two 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
	8703.31.70	----	Motor cars including station wagons and racing cars, not more than two years old	(GT) 24%	30%	u
	8703.31.80	----	Motor cars including station wagons and racing cars, more than two years old	(GT) 24%	30%	u
		----	Other :			
	8703.31.91	----	Not more than two years old	(GT) 24%	30%	u
	8703.31.92	----	More than two 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 two years old		30%	u
	8703.32.20	----	Ambulances and prison vans more than two years old :		30%	u
	8703.32.30	----	Hearses not more than two years old		30%	u
	8703.32.40	----	Hearses more than two years old		30%	u
		—	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than two years old :			
	8703.32.51	----	Of a cylinder capacity not exceeding 1,600 cc	(GT) 19.91%	30%	u
	8703.32.59	----	Other :	(GT) 19.91%	30%	u
	8703.32.60	----	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than two years old :	(GT) 19.91%	30%	u
		—	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than two years old :			

## SCHEDULE (Cont.)

H.S Hdg. (1)	H.S Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
	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
	8703.32.79	---	Other :	(GT) 27%	30%	u
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than two years old :	(GT) 27%	30%	u
		---	Other :			
	8703.32.91	---	Of a cylinder capacity not exceeding 2,000 cc, not more than two years old :	(GT) 19.91%	30%	u
	8703.32.92	---	Of a cylinder capacity not exceeding 2,000 cc, more than two years old :	(GT) 19.91%	30%	u
	8703.32.93	---	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc) of a cylinder capacity exceeding 2,000 cc, not more than two years old :	(GT) 13.5%	15%	u
	8703.32.94	---	Other, of a cylinder capacity exceeding 2,000 cc, not more than two years old	(GT) 27%	30%	u
	8703.32.95	---	Of a cylinder capacity exceeding 2,000 cc, more than two 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 two years old		30%	u
	8703.33.20	---	Ambulances and prison vans more than two years old :		30%	u
	8703.33.30	---	Hearses not more than two years old		30%	u
	8703.33.40	---	Hearses more than two years old		30%	u
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than two years old	(GT) 27%	30%	u
	8703.33.60	---	Motor cars including station wagons and racing cars, more than two years old	(GT) 27%	30%	u
		---	Other not more than two years old			
	8703.33.71	---	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc)	(GT) 13.5%	15%	u
	8703.33.79	---	Other	(GT) 27%	30%	u
	8703.33.80	---	Other more than two years old	(GT) 27%	30%	u

SCHEDULE (Cont.)

<i>H.S Hdg.</i> (1)	<i>H.S Code</i> (2)		<i>Description</i> (3)	<i>Customs Duty</i>		<i>Unit of Qty.</i> (6)
				<i>Pref.</i> (4)	<i>Gen.</i> (5)	
	8703.90	-	Other :			
	8703.90.10	---	Electric auto-trishaws not more than two years old		5%	u
	8703.90.20	---	Electric auto-trishaws more than two years old		15%	u
	8703.90.30	---	Electric, not more than two years old		15%	u
	8703.90.40	---	Other electric, more than two years old		30%	u
	8703.90.50	---	Other not more than two years old		15%	u
	8703.90.60	---	Other, more than two years old		30%	u

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