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The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

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**PART I : SECTION (I) — GENERAL**

**Government Notifications**

**NOTIFICATION UNDER THE CUSTOMS ORDINANCE**

**Revenue Protection Order No. 01/2014**

IT is hereby notified that following resolution under Section 10 of the Customs Ordinance (Chapter 235) was passed by Parliament at its Public Session on 09th April 2014.

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

Ministry of Finance and Planning,  
Colombo 01.  
29th April, 2014.

**RESOLUTION**

This Parliament resolves under Section 10 of the Customs Ordinance (Chapter 235), that with effect from the date on which this resolution is notified in the Gazette ; Import duties under the Customs Ordinance (Chapter 235), shall be levied and paid on the articles specified in Column 3 of the Schedule hereto, at the general rates set out in the corresponding entries in Column 5 of that Schedule, or where a preferential rates are lieviable and payable under the Provisions of Schedule “A” to the Customs Ordinance (Chapter 235), at the preferential rates set out in the corresponding entries in Column 4 of that Schedule :



SCHEDULE						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
<b>39.20</b>	3920.49	--	Other			
	3920.49.10	---	Shrink wrap film	(IN) Free (PK) Free (SF) 10.83% (SD) 4.5%	15%	kg.
	3920.49.20	---	Film of a thickness not exceeding 0.30 mm and certified by Secretary, Ministry of Health as having been imported for packaging of pharmaceuticals	(IN) Free (PK) Free (SF) Free (SD) Free	Free	kg.
	3920.49.30	---	Hi-barrier liner imported for the manufacture of bags for export of desicated coconut	(IN) Free (PK) Free (SF) 10.83% (SD) 4.5%	15%	kg.
	3920.49.40	---	Shrink foil imported for packing of rubber for export	(IN) Free (PK) Free (SF) 10.83% (SD) 4.5%	15%	kg.
	3920.49.50	---	Unprinted and/or un-laminated whether or not metallised	(IN) Free (PK) Free (SF) Free (SD) Free	Free	kg.
	3920.49.90	---	Other	(IN) Free (PK) Free (SF) 10.83% (SD) 4.5%	15%	kg.
<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

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref.(4)	Gen.(5)	
	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		7.5%	u
	8704.21.22	----	More than four years old		7.5%	u
		---	Chassis fitted with engines and cabs			
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old		25%	u
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old		25%	u
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old		25%	u
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old		25%	u
	8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old		25%	u
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old		25%	u
	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old		25%	u
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old		25%	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 800 kg, not more than four years old		15%	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8704.21.42	----	Cargo carrying capacity of less than 800 kg, more than four years old		15%	u
	8704.21.43	----	Cargo carrying capacity of 800 kg or more, not more than four years old		25%	u
	8704.21.44	----	Cargo carrying capacity of 800 kg or more, more than four years old		25%	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 sprigs and Cargo carrying capacity of less than 800 kg, not more than four years old		15%	u
	8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800 kg, more than four years old		15%	u
	8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800 kg or more, not more than four years old		25%	u
	8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800 kg or more, more than four years old		25%	u
	8704.21.65	----	Other vehicles, Cargo carrying capacity of less than 800 kg, not more than four years old		25%	u
	8704.21.66	----	Other vehicles, Cargo carrying capacity of less than 800 kg, more than four years old		25%	u
	8704.21.67	----	Other vehicles, Cargo carrying capacity of 800 kg, or more, not more than four years old		25%	u
	8704.21.68	----	Other vehicles, Cargo carrying capacity of 800 kg, or more, more than four years old		25%	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
		---	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		25%	u
	8704.21.72	----	More than four years old		25%	u
		---	Other :			
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old		25%	u
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old		25%	u
	8704.21.93	----	Other vehicles not more than four years old		25%	u
	8704.21.99	----	Other vehicles more than four years old		25%	u
	8704.22	--	g. v. w. exceeding 5 tonnes but not exceeding 20 tonnes :			
		---	Special purpose tankers/bowsers and trucks :			
	8704.22.11	----	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.22.12	----	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.22.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8704.22.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.22.15	----	Other, not more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.22.16	----	Other, more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.23	--	g. v. w. exceeding 20 tonnes :			
	8704.23.10	---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks not more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.23.20	---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.23.30	---	Other, not more than five years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.23.40	---	Other, more than five 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/bowsters and trucks :			

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8704.31.11	----	Tankers/bowsters with stainless steel tanks for transport of milk, not more than five years old	(GT) Free	Free	u
	8704.31.12	----	Tankers/bowsters 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		7.5%	u
	8704.31.22	----	Other, not more than four years old		7.5%	u
	8704.31.23	----	Other, more than four years old		7.5%	u
		---	Chassis fitted with engines and cabs			
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old		25%	u
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old		25%	u
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old		25%	u
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old		25%	u
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old		25%	u
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old		25%	u
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old		25%	u
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old		25%	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			

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8704.31.41	----	Cargo carrying capacity of less than 800 kg, not more than four years old		15%	u
	8704.31.42	----	Cargo carrying capacity of less than 800 kg, more than four years old		15%	u
	8704.31.43	----	Cargo carrying capacity of 800 kg or more, not more than four years old		25%	u
	8704.31.44	----	Cargo carrying capacity of 800 kg or more, more than four years old		25%	u
		---	Vehicles with separate bodies for cabin and cargo area, 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,			
	8704.31.51	----	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 800 kg, not more than four years old		15%	u
	8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800 kg, more than four years old		15%	u
	8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800 kg or more, not more than four years old		25%	u
	8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800 kg or more, more than four years old		25%	u
	8704.31.65	----	Other vehicles Cargo carrying capacity of less than 800 kg, not more than four years old		25%	u
	8704.31.66	----	Other vehicles Cargo carrying capacity of less than 800 kg, more than four years old		25%	u
	8704.31.67	----	Other vehicles Cargo carrying capacity of 800 kg, or more, not more than four years old		25%	u
	8704.31.68	----	Other vehicles Cargo carrying capacity of 800 kg, or more, more than four years old		25%	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
		---	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		25%	u
	8704.31.72	----	More than four years old		25%	u
		----	Other :			
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old		25%	u
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old		25%	u
	8704.31.93	----	Other not more than four years old		25%	u
	8704.31.99	----	Other more than four years old		25%	u
	8704.32	--	g. v. w. exceeding 5 tonnes :			
	8704.32.11	---	Tankers and bowsters with stainless steel tanks for transport of milk, not more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.32.12	---	Tankers and bowsters with stainless steel tanks for transport of milk, more than five years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.32.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8704.32.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8704.32.15	---	Other, not more than five years old	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	7.5%	u
	8704.32.16	---	Other, more than five years old	(IN) Free (PK) Free (SF) 4% (SD) 1.5%	7.5%	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		25%	u
	8704.90.40	---	Other electric, more than five years old		25%	u
	8704.90.50	---	Other, not more than five years old		25%	u
	8704.90.60	---	Other, more than five years old		25%	u
<b>87.05</b>			<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>			
	8705.10	-	Crane lorries	(IN) Free (PK) Free (SF) Free	Free	u
	8705.20	-	Mobile drilling derricks :			
	8705.20.10	---	Not more than seven years old	(IN) Free (PK) Free (SF) Free	Free	u
	8705.20.20	---	More than seven years old	(IN) Free (PK) Free (SF) Free	Free	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8705.30	-	Fire fighting vehicles :			
	8705.30.10	---	Not more than seven years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8705.30.20	---	More than seven years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8705.40	-	Concrete-mixer lorries	(IN) Free (PK) Free (SF) Free	Free	u
	8705.90	-	Other			
		---	Mobile workshps			
	8705.90.11	----	Not more than seven years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8705.90.12	----	More than seven years old	(GT) Free (IN) Free (PK) Free (SF) Free (SD) Free	Free	u
		---	Gully bowzers equipped with suction pumps for extracting sewage water / wastes :			
	8705.90.21	----	Not more than seven years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
	8705.90.22	----	More than seven years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
		---	Other			
	8705.90.91	---	Not more than seven years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u

SCHEDULE (contd.)						
HS Hdg.(1)	HS Code(2)		Description(3)	Customs Duty		Unit of Qty.(6)
				Pref(4)	Gen.(5)	
	8705.90.92	----	More than seven years old	(IN) Free (PK) Free (SF) Free (SD) Free	Free	u
96.19	9619.00	-	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material			
	9619.00.10	---	Sanitary towels (pads) and tampons		25%	Kg.
	9619.00.20	---	Napkins (diapers) and napkin liners for babies		25%	Kg.
	9619.00.30	---	Napkins (diapers) and napkin liners for adults		25%	Kg.
	9619.00.90	---	Other		25%	Kg.

05-431