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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2113/3 - 2019 මාර්තු මස 05 වැනි අඟහරුවාදා - 2019.03.05  
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## PART I : SECTION (I) — GENERAL

### Government Notifications

**SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979**

**Order under Section 14**

BY virtue of the powers vested in me by Section 14(2) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Malik Samarawickrama, Minister of Development Strategies and International Trade, with the concurrence of the Minister of Finance, do by this Order rescind the amount of CESS specified in the corresponding entry in Column IV in the Schedule to the *Extraordinary Gazette* No. 2047/2 dated November 27, 2017, in respect of the article specified in the Schedule hereto, with effect from March 6, 2019.

MALIK SAMARAWICKRAMA,  
Minister of Development Strategies  
and International Trade

Minister of Development Strategies and International Trade,  
Colombo 01,  
March 05, 2018.



SCHEDULE

| <i>H. S. Heading<br/>(I)</i> | <i>H. S. Code<br/>(II)</i> |     | <i>Description<br/>(III)</i>                                                                                                                                                                                        | <i>Rate of Cess<br/>(IV)</i> |
|------------------------------|----------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| <b>04.08</b>                 |                            |     | <b>Bird's eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b> |                              |
|                              |                            | -   | Egg yolks :                                                                                                                                                                                                         |                              |
|                              | 0408.11.00                 | --  | Dried                                                                                                                                                                                                               | 30% or Rs. 300/= per kg      |
|                              |                            |     | Other                                                                                                                                                                                                               |                              |
|                              | 0408.91.00                 | --  | Dried                                                                                                                                                                                                               | 30% or Rs. 300/= per kg      |
| <b>08.02</b>                 |                            |     | <b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>                                                                                                                                                |                              |
|                              |                            | -   | Hazelnuts or filberts ( <i>Corylus spp.</i> ) :                                                                                                                                                                     |                              |
|                              | 0802.21.00                 | --  | In shell :                                                                                                                                                                                                          |                              |
|                              | 0802.21.10                 | --- | Fresh                                                                                                                                                                                                               | 30% or Rs. 110/= per kg      |
|                              | 0802.22.00                 | --  | Shelled                                                                                                                                                                                                             | 30% or Rs. 110/= per kg      |
|                              |                            | -   | Walnuts :                                                                                                                                                                                                           |                              |
|                              | 0802.31.00                 | --  | In shell :                                                                                                                                                                                                          |                              |
|                              | 0802.31.10                 | --- | Fresh                                                                                                                                                                                                               | 30% or Rs. 110/= per kg      |
|                              | 0802.32.00                 | --  | Shelled                                                                                                                                                                                                             | 30% or Rs. 110/= per kg      |
|                              |                            | -   | Chestnuts ( <i>Castanea spp.</i> )                                                                                                                                                                                  |                              |
|                              | 0802.41.00                 | --  | In shell :                                                                                                                                                                                                          | 30% or Rs. 110/= per kg      |
|                              | 0802.42.00                 | --  | Shelled                                                                                                                                                                                                             | 30% or Rs. 110/= per kg      |
|                              |                            | -   | Pistachios :                                                                                                                                                                                                        |                              |
|                              | 0802.51.00                 | --  | In shell :                                                                                                                                                                                                          | 30% or Rs. 110/= per kg      |
|                              | 0802.52.00                 | --  | Shelled                                                                                                                                                                                                             | 30% or Rs. 110/= per kg      |
|                              |                            | -   | Macadamia nuts :                                                                                                                                                                                                    |                              |
|                              | 0802.62.00                 | --  | Shelled                                                                                                                                                                                                             | 30% or Rs. 110/= per kg      |
|                              | 0802.70.00                 | -   | Kola nuts ( <i>Cola spp.</i> )                                                                                                                                                                                      | 30% or Rs. 110/= per kg      |
|                              | 0802.90.00                 | -   | Other                                                                                                                                                                                                               |                              |
|                              | 0802.90.10                 | --- | Fresh (not shelled or peeled)                                                                                                                                                                                       | 30% or Rs. 110/= per kg      |
|                              | 0802.90.90                 | --- | Other                                                                                                                                                                                                               | 30% or Rs. 110/= per kg      |
| <b>08.08</b>                 |                            |     | <b>Apples, pears and quinces, fresh</b>                                                                                                                                                                             |                              |
|                              | 0808.40.00                 | -   | Quinces                                                                                                                                                                                                             | 30% or Rs. 120/= per kg      |
| <b>08.10</b>                 |                            |     | <b>Other fruit, fresh.</b>                                                                                                                                                                                          |                              |
|                              | 0810.20.00                 | -   | Rasberries, blackberries, mulberries and loganberries                                                                                                                                                               | 30% or Rs. 120/= per kg      |
|                              | 0810.30.00                 | -   | Black, white or red currants and gooseberries                                                                                                                                                                       | 30% or Rs. 120/= per kg      |

SCHEDULE (Contd.)

| <i>H. S. Heading<br/>I</i> | <i>H. S. Code<br/>II</i> |     | <i>Description<br/>III</i>                                                                                                                                                                                   | <i>Rate of Cess<br/>IV</i> |
|----------------------------|--------------------------|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
|                            | 0810.40.00               | -   | Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>                                                                                                                                       | 30% or Rs. 120/= per kg    |
|                            | 0810.70.00               | -   | Persimmons                                                                                                                                                                                                   | 30% or Rs. 120/= per kg    |
| <b>08.12</b>               |                          |     | <b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in slupher water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b> |                            |
|                            | 0812.10.00               | -   | Cherries                                                                                                                                                                                                     | 30% or Rs. 120/= per kg    |
| <b>08.13</b>               |                          |     | <b>Fruit, dried, other than that of headings 08.01 to 08.06 ; mixtures of nuts or dried fruits of this Chapter.</b>                                                                                          |                            |
|                            | 0813.10.00               | -   | Apricots                                                                                                                                                                                                     | 30% or Rs. 120/= per kg    |
|                            | 0813.20.00               | -   | Prunes                                                                                                                                                                                                       | 30% or Rs. 120/= per kg    |
|                            | 0813.30.00               | -   | Apples                                                                                                                                                                                                       | 30% or Rs. 120/= per kg    |
| <b>84.18</b>               |                          |     | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>                                           |                            |
|                            |                          | -   | Refrigerators, household type :                                                                                                                                                                              |                            |
|                            | 8418.21.00               | --  | Compression-type :                                                                                                                                                                                           |                            |
|                            | 8418.21.10               | --- | Used/Reconditioned                                                                                                                                                                                           | 15%                        |
|                            | 8418.21.90               | --- | Other                                                                                                                                                                                                        | 15%                        |