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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2171/4 - 2020 අප්‍රේල් මස 16 වැනි බ්‍රහස්පතින්දා - 2020.04.16

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PART I : SECTION (I) — GENERAL

Government Notifications

CUSTOMS NOTIFICATION

Revenue Protection Order No. 03/2020

REVENUE PROTECTION ACT, No. 19 OF 1962

THE following Order made by the Minister of Finance, Economic and Policy Development in pursuance of the powers vested in him by Section 2 of the Revenue Protection Act, No. 19 of 1962, is hereby published for the information of the general public.

S. R. ATTYGALLE,
Secretary,

Ministry of Finance, Economic and Policy Development.

Ministry of Finance, Economic and Policy Development,
Colombo 01,
16th April, 2020.



REVENUE PROTECTION ACT, No. 19 OF 1962

ORDER

By virtue of the powers vested in me by under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Mahinda Rajapaksa, Minister of Finance, Economic and Policy Development of the Democratic Socialist Republic of Sri Lanka, do by this Order from 17th April, 2020, 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,
Minister of Finance, Economic,
and Policy Development.

Ministry of Finance, Economic and Policy Development,
Colombo 01,
16th April, 2020.

SCHEDULE

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
03.06			Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
		-	Frozen :			
	0306.11	--	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.12	--	Lobsters (<i>Homarus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.14	--	Crabs	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.15	--	Norway lobsters (<i>Nephrops norvegicus</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.16	--	Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.17	--	Other shrimps and prawns	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.19	--	Other, including flours, meals and pellets of crustaceans, fit for human consumption :			
	0306.19.10	---	Flours, meals and pellets, of crustaceans, fit for human consumption	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.19.90	---	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Live, Fresh or chilled :			
	0306.31	--	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.32	--	Lobsters (<i>Homarus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.33	--	Crabs	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.34	--	Norway lobsters (<i>Nephrops norvegicus</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg

	0306.35	--	Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangoncrangon</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.36	--	Other shrimps and prawns	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.39	--	Other, including flours, meals and pellets of crustaceans, fit for human consumption	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Other :			
	0306.91	--	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.92	--	Lobsters (<i>Homarus spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.93	--	Crabs	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.94	--	Norway lobsters (<i>Nephropsnorvegicus</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.95	--	Shrimps and prawns	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0306.99	--	Other, including flours, meals and pellets of crustaceans, fit for human consumption	(PK)Free (SF)5% (SD)4.5%	30%	kg
03.07			Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
			Oysters :			
	0307.11	--	Live, fresh or chilled	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.12	--	Frozen	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.19	--	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
	0307.21	--	Live, fresh or chilled :			
	0307.21.10	---	Live	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.21.90	---	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg

	0307.22	--	Frozen	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.29	--	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.) :			
	0307.31	--	Live, fresh or chilled :			
	0307.31.10	---	Live	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.31.90	---	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.32	--	Frozen	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.39	--	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Cuttle fish and squid :			
	0307.42	--	Live, fresh or chilled	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.43	--	Frozen	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.49	--	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Octopus (<i>Octopus</i> spp.):			
	0307.51	--	Live, fresh or chilled :			
	0307.51.10	---	Live	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.51.90	---	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.52	--	Frozen	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.59	--	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.60	-	Snails, other than sea snails :			
	0307.60.10	---	Live, fresh, chilled or frozen	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.60.90	---	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
		-	Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semellidae</i> ,			

			<i>Solecurtidae, Solenidae, Tridacnidae and Veneridae</i> :			
	0307.71	--	Live, fresh or chilled	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.72	--	Frozen	(PK)Free	30%	kg
	0307.79	--	Other	(PK)Free	30%	kg
		-	Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):			
	0307.81	--	Live, fresh, or chilled abalone (<i>Haliotis spp.</i>)	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.82	--	Live, fresh, or chilled stromboid conchs (<i>Strombus spp.</i>)		30%	kg
	0307.83	--	Frozen Abalone (<i>Haliotis spp.</i>)	(PK)Free	30%	kg
	0307.84	--	Frozen stromboid conchs (<i>Strombus spp.</i>)		30%	kg
	0307.87	--	Other abalone (<i>Haliotis spp.</i>)	(PK)Free	30%	kg
	0307.88	--	Other stromboid conchs (<i>strombus spp.</i>)		30%	kg
		-	Other, including flours, meals and pellets, fit for human consumption :			
	0307.91	--	Live, fresh or chilled :			
	0307.91.10	---	Live	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.91.90	---	Other	(PK)Free (SF)5% (SD)4.5%	30%	kg
	0307.92	--	Frozen :	(PK)Free (SD)4.5%	30%	kg
	0307.99	--	Other :	(PK)Free (SD)4.5%	30%	kg
03.08			Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
		-	Sea cucumbers (<i>Stichopus japonicus, Holothuroidea</i>) :			
	0308.11	--	Live, fresh or chilled	(PK)Free (SF) 5% (SD)4.5%	30%	kg
	0308.12	--	Frozen	(PK)Free	30%	kg
	0308.19	--	Other	(PK)Free	30%	kg
		-	Sea urchins (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i>) :			

	0308.21	--	Live, fresh or chilled	(PK)Free (SF) 5% (SD)4.5%	30%	kg
	0308.22	--	Frozen	(PK)Free	30%	kg
	0308.29	--	Other	(PK)Free	30%	kg
	0308.30	-	Jellyfish (<i>Rhopilema spp.</i>)	(PK)Free	30%	kg
	0308.90	-	Other	(PK)Free	30%	kg
08.05	0805.21	—	Mandarins (including tangerines and satsumas) :			
	0805.21.10	—	Fresh	(PK)Free (SA)17% or Rs 50 per Kg (SF)5% or Rs 15 per Kg (SD)5% or Rs 15 per Kg	30% or Rs. 90 per Kg	kg
	0805.21.20	—	Dried	(PK)Free (SA)17% or Rs 50 per Kg (SF)5% or Rs 15 per Kg (SD)5% or Rs 15 per Kg	30% or Rs. 90 per Kg	kg
11.03			Cereal groats, meal and pellets.			
		-	Groats and meal :			
	1103.11	--	Of wheat	(PK)Free	30%	kg
	1103.13	--	Of maize (corn)	(PK)Free	30%	kg
	1103.19	--	Of other cereals	(PK)Free	30% or Rs.78 per kg	kg
	1103.20	-	Pellets	(PK)Free	30%	kg
11.04			Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		-	Rolled or flaked grains :			
	1104.12	--	Of oats	(PK)Free	30% or Rs. 67 per Kg	kg
	1104.19	--	Of other cereals	(PK)Free	30% or Rs 31 per kg	kg
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
	1104.22	--	Of oats	(PK)Free	30% or Rs. 59 per Kg	kg

	1104.23	--	Of maize (corn)	(PK)Free	30% or Rs. 359 per Kg	Kg
	1104.29	--	Of other cereals	(PK)Free	30% or Rs.47 per Kg	kg
	1104.30	-	Germ of cereals, whole, rolled, flaked or ground	(PK)Free	30% or Rs. 33 per Kg	kg
11.05			Flour, meal, powder, flakes, granules, and pellets of potatoes.			
	1105.10	-	Flour, meal and powder	(PK)Free	30% or Rs. 14 per Kg	kg
	1105.20	-	Flakes, granules and pellets	(PK)Free	30% or Rs. 81per Kg	kg
20.01			Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.10	-	Cucumbers and gherkins :			
	2001.10.10	---	Cucumbers	(PK)Free	30% or Rs. 100 per Kg	kg
	2001.10.20	---	Gherkins	(PK)Free	30% or Rs.100 per Kg	kg
	2001.90	-	Other		30% or Rs. 45 Kg	kg
20.02			Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10	-	Tomatoes, whole or in pieces	(PK)Free	30% or Rs. 40 per Kg	kg
	2002.90	-	Other	(PK)Free	30% or Rs. 58 per Kg	kg
20.03			Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.10	-	Mushrooms of the genus <i>Agaricus</i>	(PK)Free	30% or Rs. 52 per Kg	kg
	2003.90	-	Other			
	2003.90.10	---	Truffles	PK(Free)	30% or Rs. 90 per Kg	Kg
	2003.90.90	---	Other	(PK)Free (SF)5% or Rs 15 per kg (SD)5%% or Rs 15 per kg	30% or Rs. 90 per Kg	kg

20.04			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
	2004.10	-	Potatoes	(PK)Free	30% or Rs. 74 per Kg	kg
	2004.90	-	Other vegetables and mixtures of vegetables		30% or Rs. 78 per Kg	kg
20.05			Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.10	-	Homogenised vegetables	(PK)Free	30% or Rs. 136 per Kg	kg
	2005.20	-	Potatoes	(PK)Free	30% or Rs. 276 per Kg	kg
	2005.40	-	Peas (<i>Pisumsativum</i>)	(PK)Free	30% or Rs. 110 per Kg	kg
		-	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	2005.51	--	Beans, shelled	(PK)Free	30% or Rs. 80 per Kg	kg
	2005.59	--	Other	(PK)Free	30% or Rs. 80 per Kg	kg
	2005.60	-	Asparagus	(PK)Free	30% or Rs. 78 per Kg	kg
	2005.70	-	Olives	(PK)Free	30% or Rs.95 per Kg	kg
	2005.80	-	Sweet corn (<i>Zea mays var. saccharata</i>)	(PK)Free	30% or Rs. 50 per Kg	kg
		-	Other vegetables and mixtures of vegetables :			
	2005.91	--	Bamboo shoots	(SF)7.5% or Rs 10 per Kg (SD)5% or Rs 7 per Kg	30% or Rs. 40 per Kg	kg
	2005.99	--	Other		30% or Rs. 86 per Kg	kg
20.06	2006.00		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).			
	2006.00.10	---	Processed fruits	(SD) 23.8% or Rs.49 per Kg	30% or Rs. 62 per Kg	kg
	2006.00.90	---	Other		30% or Rs.102 per Kg	kg
20.07			Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes,			

			obtained by cooking, whether or not containing added sugar or other sweetening matter.			
	2007.10	-	Homogenised preparations		30% or Rs. 203per Kg	kg
		-	Other :			
	2007.91	--	Citrus fruit	(SD)23.8% or Rs 286 per Kg	30% or Rs. 361per Kg	kg
	2007.99	--	Other	((SD) 23.8% or Rs 120 per Kg	30% or Rs.151 per Kg	kg
20.08			Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		-	Nuts, ground-nuts and other seeds, whether or not mixed together :			
	2008.11	--	Ground-nuts		30% or Rs. 135 per Kg	kg
	2008.19	--	Other, including mixtures :			
	2008.19.10	---	Cashew nuts	(PK)Free	30% or Rs. 113 per Kg	kg
	2008.19.20	---	Liquid coconut milk	(PK)Free	30% or Rs. 190 per Kg	kg
	2008.19.30	---	Coconut milk powder	(PK)Free	30% or Rs. 190 per Kg	kg
	2008.19.40	---	Coconut cream	(PK)Free	30% or Rs. 190 per Kg	kg
	2008.19.90	---	Other	(PK)Free	30% or Rs. 190 per Kg	kg
	2008.20	-	Pineapples	(PK)Free	30% or Rs. 20 per Kg	kg
	2008.30	-	Citrus fruit :			
	2008.30.10	---	Citrus (bitter orange) pulp in bulk packaging of 210 kg or more	(PK)Free (SD)23.8% or Rs 72 per Kg	30% or Rs. 91 per Kg	kg
	2008.30.90	---	Other	(PK)Free (SD)23.8% or Rs 32 per Kg	30% or Rs. 40 per Kg	kg
	2008.40	-	Pears	(SD) 23.8% or Rs 33 per kg	30% or Rs. 42 per Kg	kg
	2008.50	-	Apricots :			
	2008.50.10	---	Apricots pulp in bulk packaging of 220 kg or more	(PK)Free (SD)23.8% or Rs 34 per kg	30% or Rs. 43 per Kg	kg

	2008.50.90	---	Other	(PK)Free (SD) 23.8% or Rs 39 per kg	30% or Rs. 49 per Kg	kg
	2008.60	-	Cherries	(PK)Free (SD) 23.8% or Rs 48 per kg	30% or Rs.61 per Kg	kg
	2008.70	-	Peaches, including nectarines	(PK)Free (SD) 23.8% or Rs 55 per kg	30% or Rs. 69 per Kg	kg
	2008.80	-	Strawberries	(PK)Free (SD) 23.8% or Rs 166 per kg	30% or Rs. 209 per Kg	kg
		-	Other, including mixtures other than those of subheading 2008.19 :			
	2008.91	--	Palm hearts	(PK)Free	30% or Rs. 78 per Kg	kg
	2008.93	--	Cranberries (<i>Vacciniummacrocarpon</i> , <i>Vacciniumoxycoccos</i> , <i>Vacciniumvitis- idaea</i>)		30% or Rs. 78 per Kg	kg
	2008.97	--	Mixtures		30% or Rs. 113 per Kg	kg
	2008.99	--	Other :			
	2008.99.10	---	Mangoes pulp in bulk packaging of 3 kg or more		30% or Rs. 69 per Kg	kg
	2008.99.90	---	Other		30% or Rs. 78 per Kg	kg
20.09			Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		-	Orange juice :			
	2009.11	--	Frozen :			
	2009.11.10	---	Of a Brix value of 60 or more, in bulk packaging of 270 kg or more	(PK)Free	30% or Rs. 140 per Kg	kg
	2009.11.90	---	Other	(PK)Free	30% or Rs. 140 per Kg	kg
	2009.12	--	Not frozen, of a Brix value not exceeding 20		30% or Rs. 140 per Kg	kg
	2009.19	--	Other	(PK)Free	30% or Rs. 140 per Kg	kg
		-	Grapefruit (including pomelo) juice:			
	2009.21	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs 24per kg (SD)5% or Rs 24 per kg	30% or Rs. 145 per Kg	kg
	2009.29	--	Other	(PK)Free	30% or Rs.	kg

					145 per Kg	
		-	Juice of any other single citrus fruit :			
	2009.31	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.22 per kg (SD)5% or Rs.22 per kg	30% or Rs. 135 per Kg	kg
	2009.39	--	Other	(PK)Free	30% or Rs. 135 per Kg	kg
		-	Pineapple juice :			
	2009.41	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.14 per kg (SD)5% or Rs.14 per kg	30% or Rs. 85 per Kg	kg
	2009.49	--	Other	(PK)Free (SF)5% or Rs.14 per kg (SD)5% or Rs.14 per kg	30% or Rs. 85 per Kg	kg
	2009.50	-	Tomato juice		30% or Rs. 60 per Kg	kg
		-	Grape juice (including grape must) :			
	2009.61	--	Of a Brix value not exceeding 30	(PK)Free (SF)5% or Rs.10per kg (SD)5% or Rs.10 per kg	30% or Rs. 60 per Kg	kg
	2009.69	--	Other	(PK)Free	30% or Rs. 150 per Kg	kg
		-	Apple juice :			
	2009.71	--	Of a Brix value not exceeding 20	(PK)Free (SF)5% or Rs.10 per kg (SD)5% or Rs.10 per kg	30% or Rs. 60 per Kg	kg
	2009.79	--	Other	(PK)Free (SF)5% or Rs.20 per kg (SD)5 or Rs.20 per kg %	30% or Rs. 115 per Kg	kg
		-	Juice of any other single fruit or vegetable :			
	2009.81	--	Cranberry (<i>Vacciniummacrocarpon</i> , <i>Vacciniumoxycoccos</i> , <i>Vacciniumvitis-</i> <i>idaea</i>) juice		30% or Rs. 135 per Kg	kg
	2009.89	--	Other:			
	2009.89.10	---	Passion		30% or Rs. 285 per Kg	kg
	2009.89.90	---	Other		30% or Rs. 75 per Kg	kg

	2009.90	-	Mixtures of juices		30% or Rs.135 per Kg	kg
21.01			Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
		-	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :			
	2101.11	--	Extracts, essences and concentrates	(PK)Free	30% or Rs. 640 per Kg	kg
	2101.12	--	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	(PK)Free	30% or Rs. 430 per Kg	kg
	2101.20	-	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :			
		---	Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin:			
	2101.20.11	----	In immediate packing of a content not exceeding 4g	(PK)Free	30% or Rs. 1100 per Kg	kg
	2101.20.12	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	(PK)Free	30% or Rs. 1100 per Kg	kg
	2101.20.13	----	In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg	(PK)Free	30% or Rs. 1100 per Kg	kg
	2101.20.19	----	Other	(PK)Free	30% or Rs. 1100 per Kg	kg
		---	Instant tea, Other:			
	2101.20.91	----	In immediate packing of a content not exceeding 4g	(PK)Free	30% or Rs. 145 per Kg	kg
	2101.20.92	----	In immediate packing of a content exceeding 4g, but not exceeding 1kg	(PK)Free	30% or Rs. 156 per Kg	kg
	2101.20.93	----	In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg	(PK)Free	30% or Rs. 188 per Kg	kg
	2101.20.99	----	Other	(PK)Free	30% or Rs. 188 per Kg	kg
	2101.30	-	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	(PK)Free	30% or Rs. 218 per Kg	kg
24.01			Unmanufactured tobacco; tobacco refuse.			
	2401.10	-	Tobacco, not stemmed/stripped		85% or Rs.200 per Kg	kg
	2401.20	-	Tobacco, partly or wholly stemmed/stripped		85% or Rs.200 per Kg	kg

	2401.30	-	Tobacco refuse		85% or Rs.200 per Kg	kg
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.10	-	Cigars, cheroots and cigarillos, containing tobacco		Rs. 2,000 per kg net weight	kg
	2402.20	-	Cigarettes containing tobacco :			
	2402.20.10	---	Beedies		75% or Rs. 4250 per kg gross weight	kg
	2402.20.20	---	Cigarettes, each not exceeding 60 mm in length		150%	kg
	2402.20.30	---	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length		150%	kg
	2402.20.40	---	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length		150%	kg
	2402.20.50	---	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length		150%	kg
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length		150%	kg
	2402.90	-	Other		250% or Rs. 2,000 per kg gross weight	kg
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11	--	Water pipe tobacco specified in Subheading Note 1 to this Chapter		250% or Rs. 2,000 per kg gross weight	kg

	2403.19	--	Other :			
	2403.19.10	---	Pipe tobacco		250% or Rs. 2,000 per kg gross weight	kg
	2403.19.20	---	Beedi tobacco		85% or Rs.200 per Kg	kg
	2403.19.90	---	Other		250% or Rs. 2,000 per kg gross weight	kg
		-	Other :			
	2403.91	--	"Homogenized" or "reconstituted" tobacco :			
	2403.91.10	---	Pipe tobacco		250% or Rs. 2,000 per kg gross weight	kg
	2403.91.90	---	Other		250% or Rs. 2,000 per kg gross weight	kg
	2403.99	--	Other :			
	2403.99.10	---	Pipe tobacco		250% or Rs. 2,000 per kg gross weight	kg
	2403.99.90	---	Other		250% or Rs. 2,000 per kg gross weight	kg