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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

REVENUE PROTECTION ORDER No. 01/2022

Revenue Protection Act, No. 19 of 1962

THE following Order made by the Minister of Finance 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.

Ministry of Finance,
Colombo 01,
11th January, 2022.



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, I, Basil Rajapaksa, Minister of Finance of the Democratic Socialist Republic of Sri Lanka, do by this Order from January 12 2022.

- (a) 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 ;
- (b) insert the new item No. 40 of List of Exemptions (Imports), Annex II under the Schedule "A" of the Customs Ordinance (Chapter 235) of the Extraordinary Gazette Notification No. 2220/42 dated March 24, 2021 as describe in the Annex I.

BASIL RAJAPAKSA,
Minister of Finance.

Ministry of Finance,
Colombo 01,
11th January, 2022.

SCHEDULE

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|-------------------|----------------|-----|--|----------------------|-------------|------------------------|
| | | | | Pref. (4) | Gen. (5) | |
| 03.04 | | | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | | | |
| | | - | Frozen fillets of other fish : | | | |
| | 0304.87 | -- | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwones) pelamis</i>) | | | |
| | 0304.87.10 | --- | Big eye tuna (<i>Thunnus obesus</i>) | (SF) 5% (SD) 4.5% | 15% | kg |
| | 0304.87.90 | --- | Other | (SF) 5% (SD) 4.5% | 15% | kg |
| | | | | | | |
| 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 | | | |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|-----|---|-----------------------------------|-------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| | | | | | | |
| | 0306.36 | -- | Other shrimps and prawns | | | |
| | 0306.36.10 | --- | Shrimp and Prawns Brood Stock (<i>Penaeus monodon</i> and <i>Litopenaeus vannamei</i>) approved by Department of Fisheries`` | (PK) Free (SF) 5% (SD) 4.5% | 15% | kg |
| | 0306.36.90 | --- | Other | (PK) Free (SF) 5% (SD) 4.5% | 15% | 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. | | | |
| | | | | | | |
| | 0307.99 | -- | Other : | | | |
| | 0307.99.10 | --- | Dried murex meat/ramosus meat | (PK) Free (SD) 4.5% | 15% | kg |
| | 0307.99.90 | --- | Other | (PK) Free (SD) 4.5% | 15% | 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. | | | |
| | | | | | | |
| | 0308.90 | - | Other | | | |
| | 0308.90.10 | --- | Live rock marine organisms produced on artificial substrates | (PK) Free | 15% | kg |
| | 0308.90.90 | --- | Other | (PK) Free | 15% | kg |
| | | | | | | |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|-----|---|---|-------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| 05.11 | | | Animal products not elsewhere specified or included ; dead animals of Chapter 1 or 3, unfit for human consumption. | | | |
| | | | | | | |
| | 0511.99 | --- | Other : | | | |
| | 0511.99.70 | --- | Operculum of <i>chicoreas ramosus</i> (<i>Nakla</i> or <i>operculum of murex</i>) | (IN) Free (PK) Free (SF) 5% (SD) 4.5% (AP) 7.5% | 10% | kg. |
| | | | | | | |
| 06.02 | | | Other live plants (including their roots), cuttings and slips ; mushroom spawn. | | | |
| | | | | | | |
| | 0602.20 | - | Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | | | |
| | 0602.20.10 | --- | In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards | (SG) Free | Free | u |
| | 0602.20.90 | --- | Other : | (SG) Free | Free | u |
| | 0602.30 | - | Rhododendrons and azaleas, grafted or not | | | |
| | 0602.30.10 | --- | In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards | (PK) Free (SF) Free (SD) Free (SG) Free | Free | u |
| | 0602.30.90 | --- | Other | (PK) Free (SF) Free (SD) Free (SG) Free | Free | u |
| | 0602.40 | - | Roses, grafted or not | | | |
| | 0602.40.10 | --- | In vitro propagated plants with or without media like agar, of the stages 2 or 3 according to the tissue culture industry standards | (PK) Free (SF) Free (SD) Free (SG) Free | Free | u |
| | 0602.40.90 | --- | Other | (PK) Free (SF) Free (SD) Free (SG) Free | Free | u |
| | 0602.90 | - | Other : | | | |
| | | --- | Tea | | | |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|------|--|------------------------|--------------------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| | 0602.90.11 | ---- | <i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards | (PK) Free (SG) Free | Free | kg. |
| | 0602.90.19 | ---- | Other | (PK) Free (SG) Free | Free | kg. |
| | | --- | Aquatic plants | | | |
| | 0602.90.21 | ---- | <i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards | (PK) Free (SG) Free | Free | kg. |
| | 0602.90.29 | ---- | Other | (PK) Free (SG) Free | Free | kg. |
| | | --- | Other | | | |
| | 0602.90.91 | ---- | <i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards | (PK) Free (SG) Free | Free | kg. |
| | 0602.90.99 | ---- | Other | (PK) Free (SG) Free | Free | kg. |
| | | | | | | |
| 10.06 | | | Rice. | | | |
| | | | | | | |
| | 1006.10 | - | Rice in the husk (paddy or rough) | | 15% or Rs. 28/ per kg | kg. |
| | 1006.20 | - | Husked (brown) rice | | 15% or Rs. 28/ per kg | kg. |
| | 1006.30 | - | Semi-milled or wholly milled rice, whether or not polished or glazed : | | | |
| | | --- | Raw Rice : | | | |
| | 1006.30.11 | ---- | Basmati rice (As defined by Department of Agriculture) | | 15% or Rs. 28/ per kg | kg. |
| | 1006.30.19 | ---- | Other | | 15% or Rs. 28/ per kg | kg. |
| | | --- | Parboiled Rice : | | | |
| | 1006.30.21 | ---- | Basmati rice (As defined by Department of Agriculture) | | 15% or Rs. 28/ per kg | kg. |
| | 1006.30.29 | ---- | Other | | 15% or Rs. 28/ per kg | kg. |
| | 1006.40 | - | Broken Rice | | 15% or Rs. 28/ per kg | kg. |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|-------------------|----------------|-----|---|------------------------|---------------|------------------------|
| | | | | Pref. (4) | Gen. (5) | |
| 12.12 | | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground ; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. | | | |
| | | - | Seaweeds and other algae : | | | |
| | 1212.21 | -- | Fit for human consumption | (PK) Free (SD) 4.5% | 15% | kg. |
| | 1212.29 | -- | Other : | (PK) Free | 15% | Free |
| 17.01 | | | Cane or beet sugar and chemically pure sucrose, in solid from. | | | |
| | | - | Raw sugar not containing added flavouring or colouring matter : | | | |
| | 1701.12 | -- | Beet Sugar | | | |
| | 1701.12.10 | --- | Having polarimeter reading of more than or equal to 99° and less than 99.5° (200<ICUMSA value ≤1500) | | Rs. 30 per kg | kg. |
| | 1701.12.90 | --- | Other, having polarimeter reading less than 99° (ICUMSA value >1500) | | Rs. 30 per kg | kg. |
| | 1701.13 | -- | Cane sugar specified in Subheading Note 2 to this Chapter | | Rs. 30 per kg | kg. |
| | 1701.14 | -- | Other cane sugar | | | |
| | 1701.14.10 | --- | Having polarimeter reading of more than or equal to 99° and less than 99.5° (200<ICUMSA value ≤1500) | | Rs. 30 per kg | kg. |
| | 1701.14.90 | --- | Other, having polarimeter reading less than 99° (ICUMSA value >1500) | | Rs. 30 per kg | kg. |
| | | - | Other : | | | |
| | 1701.91 | -- | Containing added flavouring or colouring matter : | | | |
| | 1701.91.10 | --- | Having polarimeter reading more than or equal to 99.7° (ICUMSA value ≤60) | | Rs. 30 per kg | kg. |
| | 1701.91.20 | --- | Having polarimeter reading of more than or equal to 99.5° and less than 99.7° (60<ICUMSA value ≤200) | | Rs. 30 per kg | kg. |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|-----|--|---|---------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| | 1701.91.30 | --- | Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰ (200<ICUMSA value <=1500) | | Rs. 30 per kg | kg. |
| | 1701.91.90 | --- | Having polarimeter reading 99 ⁰ (ICUMSA value >1500) | | Rs. 30 per kg | kg. |
| | 1701.99 | -- | Other : | | | |
| | 1701.99.10 | --- | Cane sugar having polarimeter reading of more than or equal to 99.7 ⁰ (ICUMSA value <=60) | | Rs. 30 per kg | kg. |
| | 1701.99.20 | --- | Cane sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰ (60<ICUMSA value <=200) | (PK) Free | Rs. 30 per kg | kg. |
| | 1701.99.30 | --- | Beet Sugar having polarimeter reading of more than or equal to 99.7 ⁰ (ICUMSA value <=60) | | Rs. 30 per kg | kg. |
| | 1701.99.40 | --- | Beet Sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰ (60<ICUMSA value <=200) | (PK) Free | Rs. 30 per kg | kg. |
| | 1701.99.90 | --- | Other | (PK) Free | Rs. 30 per kg | kg. |
| | | | | | | |
| 39.17 | | | Tubes, pipes and hoses and fittings therefor (for example, joints, elbows, flanges), of plastics. | | | |
| | | | | | | |
| | | - | Other tubes, pipes and hoses : | | | |
| | 3917.31 | -- | Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa | | | |
| | 3917.31.10 | --- | Intended for transfer of liquefied petroleum gas | (AP) Free (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg. |
| | 3917.31.90 | --- | Other | (AP) Free (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg. |
| | | | | | | |
| | 3917.39 | -- | Other | | | |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|-----|---|---|-------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| | 3917.39.10 | --- | Intended for transfer of liquefied petroleum gas | (AP) 9% (IN) Free (PK) Free (SF) 5% (SD) 4.5% | 10% | kg. |
| | 3917.39.90 | --- | Other | (AP) 9% (IN) Free (PK) Free (SF) 5% (SD) 4.5% | 10% | kg. |
| | | | | | | |
| 40.09 | | | Tubes, pipes and hoses of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). | | | |
| | | | | | | |
| | | - | Reinforced or otherwise combined only with metal : | | | |
| | 4009.21 | -- | Without fittings : | | | |
| | 4009.21.10 | --- | Intended for transfer of liquefied petroleum gas | (PK) Free | 15% | kg. |
| | 4009.21.90 | --- | Other | (PK) Free | 15% | kg. |
| | 4009.22 | -- | With fittings : | | | |
| | 4009.22.10 | --- | Intended for transfer of liquefied petroleum gas | (PK) Free | 15% | kg. |
| | 4009.22.90 | --- | Other | (PK) Free | 15% | kg. |
| | | - | Reinforced or otherwise combined only with textile materials : | | | |
| | 4009.31 | -- | Without fittings : | | | |
| | 4009.31.10 | --- | Intended for transfer of liquefied petroleum gas | (PK) Free | 15% | kg. |
| | 4009.31.90 | --- | Other | (PK) Free | 15% | kg. |
| | 4009.32 | -- | With fittings : | | | |
| | 4009.32.10 | --- | Intended for transfer of liquefied petroleum gas | (PK) Free | 15% | kg. |
| | 4009.32.90 | --- | Other | (PK) Free | 15% | kg. |
| | | - | Reinforced or otherwise combined only with other materials : | | | |
| | 4009.41 | --- | Without fittings : | | | |
| | 4009.41.10 | -- | Intended for transfer of liquefied petroleum gas | (PK) Free | 15% | kg. |
| | 4009.41.90 | --- | Other | (PK) Free | 15% | kg. |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|-----|---|---|-------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| | 4009.42 | -- | With fittings : | | | |
| | 4009.42.10 | --- | Intended for transfer of liquefied petroleum gas | (PK) Free | 15% | kg. |
| | 4009.42.90 | --- | Other | (PK) Free | 15% | kg. |
| | | | | | | |
| | | | | | | |
| 83.07 | | | Flexible tubing of base metal, with or without fittings. | | | |
| | | | | | | |
| | 8307.10 | - | Of iron or steel | | | |
| | 8307.10.10 | --- | Intended for transfer of liquefied petroleum gas | (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg. |
| | 8307.10.90 | --- | Other | (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg. |
| | 8307.90 | - | Of other base metal | | | |
| | 8307.90.10 | --- | Intended for transfer of liquefied petroleum gas | (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg. |
| | 8307.90.90 | --- | Other | (IN) Free (PK) Free (SF) 4% (SD) 1.5% | Free | kg. |
| | | | | | | |
| 84.81 | | | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. | | | |
| | | | | | | |
| | 8481.10 | - | Pressure-reducing valves : | | | |
| | 8481.10.10 | --- | Valve fittings for use with liquefied petroleum gas cylinders | (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free | Free | kg. |

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|-------------------|----------------|-----|---|---|-------------|------------------------|
| | | | | Pref. (4) | Gen. (5) | |
| | 8481.10.20 | --- | Pressure regulators and automatic changeover device for liquefied petroleum gas | (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free | Free | kg. |
| | 8481.10.90 | --- | Other | (IN) Free (PK) Free (SF) Free (SD) Free (SG) Free | Free | kg. |

ANNEX I

List of Exemptions (Imports)

40. High Density Polyethylene (HDE) sheets of a thickness exceeding 0.5mm and the width not less than 4.0m.m., in role form, the aquaculture ponds lining ; Geo-Membrane and Nano Bubble Aeration System for the purpose of development prawn/shrimp cultivation and Vessel Monitoring System for the purpose of regulating the fishing vessels on the recommendation of the Secretary, Ministry/State Ministry in charge of subject of fisheries subject to approval of the Director General of Customs.

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