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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 1582/15 - 2008 දෙසැම්බර් 31 වැනි බදාදා - 2008.12.31

No. 1582/15 - WEDNESDAY, DECEMBER 31, 2008

(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

THE FINANCE ACT, No. 11 OF 2002

Order under Section 2

BY virtue of the powers vested in me by Section 2 of the Finance Act, No. 11 of 2002, as last amended by Finance (Amendment) Act, No. 48 of 2006, I, Mahinda Rajapaksa, Minister of Finance and Planning, do by this order :-

- (a) specify that, there shall be charged and levied as the Port and Airport Development Levy in terms of the aforesaid Act, on each article specified in Column III of the Schedule in Part I hereto, a concessionary rate as is specified in its corresponding entry in Column IV thereof, on the cost, insurance and freight value of that Article, in relation to the H.S. Heading and H.S. Category of that article as is specified in Columns II and III of such Schedule ;
- (b) exempt from the payment of such levy and article specified in Column III of the Schedule in Part I hereto, if in the corresponding entry in Column IV of such Schedule there appears the Word "exempt".
- (c) exempt from the payment of such levy, such other article/s as specified in Part II hereto.
- (d) The *Gazette Extraordinary* No. 1478/3 of January 01st 2007, the *Gazette Extraordinary* No. 1497/3 of May 17th 2007, the *Gazette Extraordinary* No. 1530/18 of January 01st 2008 and the *Gazette Extraordinary* No. 1546/6 of April, 22nd 2008 are all hereby rescinded.

This order shall come into effect from January 1st, 2009.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
31st December, 2008.

PART I

SCHEDULE

<i>H.S. Heading</i> I	<i>H.S. Code</i> II	<i>Description</i> III	<i>Concessionary Rate</i> IV
27.09		Petroleum oils and oils obtained from bituminous minerals, crude :	
	2709.00.01	Petroleum oils	2%
29.00		Organic Chemicals * Raw materials used for manufacturing Pharmaceuticals imported subject to approval by the Secretary to the Treasury	2%
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
	3003.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives.	2%
	3003.20	containing other antibiotics Containing hormones or other products of heading 20.37 or antibiotics but not containing antibiotics :	2%
	3003.31	Containing insulin	2%
	3003.39	Other	2%
	3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	2%
	3003.90.90	Other	
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
	3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	2%
	3004.20	Containing other antibiotics Containing hormones or other products of heading 29.37 but not containing antibiotics	2%
	3004.31	Containing insulin	2%
	3004.32	Containing adrenal corticosteroid hormones, their derivatives and structural analogues	2%
	3004.39	Other	2%
	3004.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	2%

SCHEDULE (Contd.)

H.S. Heading I	H.S. Code II	Description III	Concessionary Rate IV
	3004.50	Other medicaments containing vitamins or other products of heading 29.36	2%
	3004.90.09	Other	2%
84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials	2%
84.45		Machines for preparing textile, fibers ; spinning, doubling or twisting machines and other machinery for producing textile yarns ; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns; for use on the machines of heading 84.46 or 84.47	
		Machines for preparing textile fibres :	
	8445.11	Carding machines	2%
	8445.12	Combing machines	2%
	8445.13	Drawing or roving machines	2%
	8445.19	Other	2%
	8445.20	Textile spinning machines	2%
	8445.30	Textile doubling or twisting machines	2%
	8445.40	Textile winding (including weft-winding) or reeling machines	2%
	8445.90	Other	2%
84.46		Weaving machines (Looms)	
	8446.10	For weaving fabrics of a width not exceeding 30 cm For weaving fabrics of a width not exceeding 30 cm, shuttle type :	2%
	8446.21	Power Looms	2%
	8446.29	Other	2%
	8446.30	For weaving fabrics of a width exceeding 30 cm, shuttleless type	2%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings braid or net and machines for tufting Circular knitting machines :	
	8447.11	With cylinder diameter not exceeding 165 mm	2%
	8447.12	With cylinder diameter exceeding 165 mm	2%
	8447.20	Flat knitting machines ; stitch-bonding machines	2%

SCHEDULE (Contd.)

H.S. Heading I	H.S. Code II	Description III	Concessionary Rate IV
	8447.90	Other	2%
84.51		Machinery (other than machines of heading 84.50) for washing cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum ; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
	8451.30	Ironing machines and Presses (including fusing presses)	2%
	8451.40	Washing bleaching or dyeing machines :	2%
	8451.50	Machines for reeling, unreeling , folding, cutting or pinking textile fabrics	2%
	8451.80	Other machinery :	2%
	8451.80.01	For finishing textile fabrics	2%
84.52		Sewing machines, other than book-sewing machines of heading 84.40 ; furniture, bases and covers specially designed for sewing machines ; sewing machines ; sewing machine needles Other sewing machines :	
	8452.21	Automatic units	2%
	8452.29	Other	2%
30.04	3004.90.92	Antineoplastics and immunosuppressives	Exempt
71.01		Pearls, natural or cultured, whether or not worked or granted but not strung mounted or set ; pearls, natural or cultured, temporarily strung for convenience of transport	
	7101.10	Natural pearls Cultured pearls :	Exempt
	7101.21	Unworked	Exempt
	7101.22	Worked	Exempt
71.02		Diamonds, whether or not worked, but not mounted or set	Exempt
	7102.10	Unsorted	Exempt
	7102.21	Unworked or simply sawn, cleaved or bruted	Exempt
	7102.29	Other Non-industrial :	Exempt
	7102.31	Unworked or simply sawn, cleaved or bruted	Exempt

SCHEDULE (Contd.)

H.S. Heading I	H.S. Code II	Description III	Concessionary Rate IV
	7102.39	Other	Exempt
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set ; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport	Exempt
	7103.10	Unworked or simply sawn or roughly shaped Otherwise worked :	Exempt
	7103.91	Rubies, sapphires and emeralds	Exempt
	7103.99	Other	Exempt
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set ; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
	7104.10	Piezo-electric quartz	Exempt
	7104.20	Other unworked or simply sawn or roughly shaped	Exempt
	7104.90	Other	Exempt
71.05		Dust and powder of natural or synthetic precious or semi-precious stones	
	7105.10	Of diamonds	Exempt
	7105.90	Other	Exempt
71.06		Silver (including silver plated with gold or platinum). unwrought or in semi-manufactured forms, or in powder form	
	7106.10	Powder Other :	Exempt
	7106.91	Unwrought	Exempt
	7106.92	Semi-manufactured	Exempt
71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured	Exempt
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder from Non-monetary	Exempt
	7108.11	Powder	Exempt
	7108.12	Other unwrought forms	Exempt
	7108.13	Other semi-manufactured forms	Exempt
	7108.20	Monetary	Exempt

SCHEDULE (Contd.)

H.S. Heading I	H.S. Code II	Description III	Concessionary Rate IV
71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured	Exempt
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form Platinum :	Exempt
	7110.11	Unwrought or in powder form	Exempt
	7110.19	Other Palladium :	Exempt
	7110.21	Unwrought or in powder form	Exempt
	7110.29	Other Rhodium :	Exempt
	7110.31	Unwrought or in powder form	Exempt
	7110.39	Other Iridium, Osmium and Ruthenium :	Exempt
	7110.41	Unwrought or in powder form	Exempt
	7110.49	Other	Exempt
71.11	7111.00	Base metals, silver or gold, clad with platinum not further worked than semi-manufactured	Exempt
	8802.20	Aeroplanes and other aircrafts of an unladen weight not exceeding 2000 Kg	Exempt
	8802.30	Aeroplanes and other aircrafts of an unladen weight exceeding 2,000 Kg but not exceeding 15,000 Kg	Exempt
	8802.40	Aeroplanes and other aircrafts of an unladen weight exceeding 15,000 Kg	Exempt

PART II

- (a) Any film produced in Sri Lanka and taken abroad for further processing or printing with the prior written approval of the National Film Corporation and imported back to Sri Lanka on or after 01st January, 2007.
- (b) In the importation of any ship for the purpose of goods or passenger transportation being certified by the Director General, Merchant Shipping as registered under Sri Lankan flag in the ship registration record of Sri Lanka.