

**2014 Budget Proposals- Export Cess changes with effect from 22.11.2013 issued by  
Extraordinary Gazette Notification No. 1837/31 dated 21.11.2013.**

- (1) Whenever more than one rate is specified in Column IV of the Schedule hereto, the applicable rate for the purpose of calculating the Cess payable shall be that rate the application of which results in a higher amount being payable as Cess.
- (2) The Cess hereby imposed shall not apply to export of scrap/waste by an enterprise, generated through the process of manufacture of goods to be exported, out of raw material imported by that enterprise which has:
  - (i) entered into an agreement with the Board of Investment under Section 17 of the Board of Investment Law, No 04 of 1978; or
  - (ii) been registered under the Customs Manufacture - in -Bond scheme or under the Temporary Importation for Export Processing (TIEP) scheme.

The orders made under Section 14(1) of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the *Gazette Extraordinary*, No. 1783/20 of 08.11.2012 , *Gazette Extraordinary*, No.1794/10 of 22.01.2013 and *Gazette Extraordinary*, No. 1829/26 of 24.09.2013 or any other order issued under the said section for exports are hereby rescinded.

**Schedule**

<b>05.08</b>	0508.00		<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof :</b>	
	0508.00.10	---	Chunks	Rs.100/= per 1,000 units
<b>08.01</b>			<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
		-	Coconuts :	
	0801.12	--	In the inner shell (endocarp)	Rs.7/= per unit
<b>09.02</b>			<b>Tea, whether or not flavoured.</b>	
	0902.40	-	Other black tea (fermented) and other partly fermented tea.	
		---	Other:	
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	Rs.10/= per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, other	Rs.10/=per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
	0902.40.93	----	Other, flavoured	Rs.10/=per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
	0902.40.99	----	Other	Rs.10/=per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
<b>09.04</b>			<b>Pepper of the genus <i>Piper</i>; dried or</b>	

2A

H.S. Hdg (I)	H.S Code (II)		Description (III)	Rate of Cess (IV)
			<b>crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	
		-	Pepper :	
	0904.11	--	Neither crushed nor ground	
	0904.11.10	---	Light Berries of pepper with a density not exceeding 450grams per liter	Rs.10/= per kg
	0904.11.11	----	Organic	Rs.10/= per kg
	0904.11.19	----	Other	Rs.10/= per kg
	0904.11.90	---	Other	Rs.3/= per kg
<b>09.05</b>	0905.00		<b>Vanilla</b>	
	0905.10	--	Neither crushed nor ground	
	0905.10.10	---	Vanilla pods	Rs.3/= per kg
<b>09.06</b>			<b>Cinnamon and cinnamon-tree flowers.</b>	
		-	Neither crushed nor ground :	
	0906.11	--	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume):	
	0906.11.10	---	Organic	Rs.6/= per kg
	0906.11.13	----	Qullings	Rs.6/= per kg
	0906.11.14	----	Featherings	Rs.6/= per kg
	0906.11.15	----	Chips	Rs.6/= per kg
	0906.11.90	---	Other	
	0906.11.93	----	Qullings	Rs.6/= per kg
	0906.11.94	----	Featherings	Rs.6/= per kg
	0906.11.95	----	Chips	Rs.6/= per kg
<b>09.07</b>			<b>Cloves (whole fruit, cloves and stems):</b>	
	0907.10	-	Neither crushed nor ground	
	0907.10.10	---	Organic	Rs.6/=per kg
	0907.10.11	----	Whole fruit	Rs.6/=per kg
	0907.10.12	----	Cloves	Rs.6/=per kg
	0907.10.13	----	Stems	Rs.6/=per kg
	0907.10.90	---	Other	
	0907.10.91	----	Whole fruit	Rs.6/=per kg
	0907.10.92	----	Cloves	Rs.6/=per kg
	0907.10.93	----	Stems	Rs.6/=per kg
<b>09.08</b>			<b>Nutmeg, mace and cardamoms.</b>	
		-	Nutmeg	
	0908.11	--	Neither crushed nor ground	

H.S. Hdg (I)	H.S Code (II)		Description (III)	Rate of Cess (IV)
	0908.11.10	---	Organic	Rs.10/=per kg
	0908.11.11	----	Wormy and Punky	Rs.10/=per kg
	0908.11.19	----	Other	Rs.10/=per kg
	0908.11.90	---	Other	
	0908.11.91	----	Wormy and Punky	Rs.10/=per kg
	0908.11.99	----	Other	Rs.10/=per kg
		-	Mace	
	0908.21	--	Neither crushed nor ground	Rs.3/= per kg
<b>23.02</b>			<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>	
	2302.10	-	Of maize (corn)	Rs.1/=per kg
	2302.40	-	Of other cereals :	
	2302.40.10	---	Rice	Rs.1/=per kg
<b>25.04</b>			<b>Natural graphite.</b>	
	2504.90	-	Other :	
	2504.90.10	---	Waste	Rs.200/= per mt
	2504.90.90	---	Other	Rs.10,000/= per mt
<b>25.05</b>			<b>Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.</b>	
	2505.10	-	Silica sands and quartz sands :	
	2505.10.10	---	Waste	Rs.1,250/= per mt
	2505.10.90	---	Other	Rs.1,250/= per mt
	2505.90	-	Other – clayey sands including kaolinic sands and feldspathic sands	Rs.5,000/= per mt
<b>25.06</b>			<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	
	2506.10	-	Quartz :	
	2506.10.10	---	Raw vein quartz	Rs.4,400/= per mt
<b>25.07</b>	2507.00		<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	Rs.1,100/= per mt

4A

<b>H.S. Hdg (I)</b>	<b>H.S Code (II)</b>		<b>Description (III)</b>	<b>Rate of Cess (IV)</b>
<b>25.10</b>			<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>	
	2510.10	-	Unground :	
	2510.10.10	---	Rock phosphate	Rs.4,400/= per mt
<b>25.13</b>			<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>	
	2513.20	-	Emery, natural corundum, natural garnet and other natural abrasives	Rs.24,200/= per mt
<b>25.16</b>			<b>Granite, prophyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	
		-	Granite :	
	2516.11	--	Crude or roughly trimmed - Granite	Rs 24,000/= per cubic meter (m <sup>3</sup> )
	2516.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Rs.12,000/= per cubic meter (m <sup>3</sup> )
	2516.20	-	Sandstone	Rs.12,000/= per cubic meter (m <sup>3</sup> )
	2516.90	-	Other monumental or building stone	Rs.12,000/= per cubic meter (m <sup>3</sup> )
<b>25.17</b>			<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>	
		-	Granules, chippings and powder, of stones	

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			of heading 25.15 or 25.16, whether or not heat-treated:	
	2517.49	--	Stones - Other	Rs.3,300/= per mt
<b>25.25</b>			<b>Mica, including splittings; mica waste.</b>	
	2525.10	-	Crude mica and mica rifted into sheets or splittings	Rs.1,100/= per mt
	2525.30	-	Mica waste	Rs.110/= per mt
<b>25.26</b>			<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>	
	2526.10	-	Not crushed, not powdered	Rs.3,300/= per mt
	2526.20	-	Crushed or powdered	Rs.2,200/= per mt
<b>25.30</b>			<b>Mineral substances not elsewhere specified or included.</b>	
	2530.10	-	Vermiculite, perlite and chlorites, unexpanded	Rs.1,100/= per mt
	2530.20	-	Kieserite, epsomite (natural magnesium sulphates)	Rs.1,100/= per mt
	2530.90	-	Other :	
	2530.90.10	---	Natural arsenic sulphides	Rs.1,100/= per mt
	2530.90.20	---	Broken concrete	Rs.1,100/= per mt
	2530.90.90	---	Other	Rs.1,100/= per mt
<b>26.14</b>	2614.00		<b>Titanium ores and concentrates :</b>	
	2614.00.10	---	Ilmanite	Rs.1,650/= per mt
	2614.00.20	---	Rutile	Rs.2,200/= per mt
	2614.00.90	---	Other	Rs.1,100/= per mt
<b>26.15</b>			<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>	
	2615.10	-	Zirconium ores and concentrates	Rs.550/= per mt
	2615.90	-	Other	Rs.110/= per mt
<b>40.01</b>			<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>	

6A

H.S. Hdg (I)	H.S Code (II)		Description (III)	Rate of Cess (IV)
	4001.10	-	Natural rubber latex, whether or not pre-vulcanised :	
	4001.10.10	---	Centrifuged rubber	2% or Rs.15/= per kg
	4001.10.90	---	Other	2% or Rs.15/= per kg
		-	Natural rubber in other forms :	
	4001.21	--	Smoked sheets :	
	4001.21.10	---	R.S.S.1	2% or Rs.15/= per kg
	4001.21.20	---	R.S.S.2	2% or Rs.15/= per kg
	4001.21.30	---	R.S.S.3	2% or Rs.15/= per kg
	4001.21.40	---	R.S.S.4	2% or Rs.15/= per kg
	4001.21.50	---	R.S.S.5	2% or Rs.15/= per kg
	4001.21.90	---	Other	2% or Rs.15/= per kg
	4001.22	--	Technically specified natural rubber (TSNR)	2% or Rs.15/= per kg
	4001.29	--	Other :	
		---	Crepe :	
	4001.29.11	----	Sole	2% or Rs.15/= per kg
	4001.29.12	----	Pale	2% or Rs.15/= per kg
	4001.29.13	----	Brown	2% or Rs.15/= per kg
	4001.29.14	----	Scrap	2% or Rs.15/= per kg
	4001.29.20	---	Block rubber	2% or Rs.15/= per kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	2% or Rs.15/= per kg
	4001.29.40	---	Deproteinized natural rubber (DPNR)	2% or Rs.15/= per kg
	4001.29.50	---	MG rubber	2% or Rs.15/= per kg
	4001.29.60	---	SP rubber	2% or Rs.15/= per kg
	4001.29.70	---	Other chemically modified form of rubber	2% or Rs.15/= per kg
	4001.29.90	---	Other	2% or Rs.15/= per kg
	4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	2% or Rs.15/= per kg
<b>41.01</b>			<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>	
	4101.20	-	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	75% or Rs.500/=per kg
	4101.50	-	Whole hides and skins, of a weight exceeding 16 kg	75% or Rs.500/=per kg
	4101.90	-	Other, including butts, bends and bellies	75% or Rs.500/=per

H.S. Hdg (I)	H.S Code (II)		Description (III)	Rate of Cess (IV)
				kg
<b>41.02</b>			<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</b>	
	4102.10	-	With wool on	75% or Rs.500/=per kg
		-	Without wool on :	
	4102.21	--	Pickled	75% or Rs.500/=per kg
	4102.29	--	Other	75% or Rs.500/=per kg
<b>41.03</b>			<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment -dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</b>	
	4103.20	-	Of reptiles	75% or Rs.500/=per kg
	4103.30	-	Of swine	75% or Rs.500/=per kg
	4103.90	-	Other	75% or Rs.500/=per kg
<b>41.04</b>			<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>	
			In the wet state (including wet-blue) :	
	4104.11	--	Full grains, unsplit; grain splits :	
	4104.11.10	---	Wet blue chrome-tanned	10%
	4104.11.90	---	Other	10%
	4104.19	--	Other	
	4104.19.10	---	Wet blue chrome-tanned	10%
	4104.19.90	---	Other	10%
		-	In the dry state (crust) :	
	4104.41	--	Full grains, unsplit, grain splits	10%
	4104.49	--	Other	10%



8A

<b>H.S. Hdg (I)</b>	<b>H.S Code (II)</b>		<b>Description (III)</b>	<b>Rate of Cess (IV)</b>
<b>41.05</b>			<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>	
	4105.10	-	In the wet state (including wet-blue)	10%
	4105.30	-	In the dry state (crust)	10%
<b>41.07</b>			<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>	
		-	Other, including sides :	
	4107.99	--	Other	5%
<b>44.03</b>			<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>	
		-	Other :	
	4403.99	--	Other	15%
<b>72.04</b>			<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>	
	7204.10	-	Waste and Scrap of cast iron	10%
		-	Waste and Scrap of alloy steel:	
	7204.21	--	Of stainless steel	10%
	7204.29	--	Other	10%
	7204.30	-	Waste and scrap of tinned iron or steel	10%
		-	Other waste and scrap:	
	7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%
	7204.49	--	Other	10%
	7204.50	-	Remelting scrap ingots	10%
<b>74.04</b>	7404.00		<b>Copper waste and scrap</b>	50%
<b>75.03</b>	7503.00		<b>Nickel waste and scrap</b>	25%
<b>76.02</b>	7602.00		<b>Aluminium waste and scrap</b>	25%
<b>78.02</b>	7802.00		<b>Lead waste and scrap</b>	25%

<b>H.S. Hdg (I)</b>	<b>H.S Code (II)</b>		<b>Description (III)</b>	<b>Rate of Cess (IV)</b>
<b>79.02</b>	7902.00		<b>Zinc waste and scrap</b>	25%
<b>80.02</b>	8002.00		<b>Tin waste and scrap</b>	25%