

**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(1) 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 declare that, a Cess shall be charged, levied and paid on import of any article specified in the Column II and III of the Schedule hereto at the rate specified in the corresponding entry in Column IV in the Schedule hereto, with effect from 14.12. 2015. Accordingly, for every article specified under the H. S. Headings 0511.91.90, 1404.90.10, 2710.19.80, 3214.90.90, 3816.00, 3824.50, 3824.60, 3903.90.10, 3905.12, 3905.21, 3906.10.10, 3906.10.90, 3906.90.10, 4410.11.90, 5804.10.19, 6401.10, 6401.92, 6401.99, 6402.12, 6402.19, 6402.20, 6402.91, 6402.99, 6403.12, 6403.19, 6403.20, 6403.40, 6403.51, 6403.59, 6403.91, 6403.99, 6404.11, 6404.19, 6404.20, 6405.10, 6405.20, 6405.90 and 8418.91.10 mentioned in the Column I of the Schedule of the Gazette Extraordinary, No. 1941/33 dated 20.11.2015, the respective Cess rates mentioned in the corresponding entry in Column IV of that Schedule are hereby repealed with effect from 13.12.2015.

MALIK SAMARAWICKRAMA,  
Minister of Development Strategies and International Trade.

Ministry of Development Strategies and International Trade,  
Colombo 01,  
11.12.2015.

SCHEDULE

<i>H.S. Hdg.</i> (I)	<i>HS Code</i> (II)		<i>Description</i> (III)	<i>Rate of Cess</i> (IV)
<b>14.04</b>			<b>Vegetable products not elsewhere specified or included.</b>	
	1404.90	-	Other :	
	1404.90.10	---	Beedi leaves	Rs. 350/= per kg
<b>27.10</b>			<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>	
	2710.19	--	Other :	
	2710.19.80	---	Lubricants	14%
<b>32.14</b>			<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>	
	3214.90	-	Other :	
	3214.90.90	---	Other	Rs. 20/= per kg
<b>38.16</b>	3816.00		<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>	Rs. 20/= per kg

<b>38.24</b>			<b>Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included (+).</b>	
	3824.50	-	Non-refractory mortars and concretes	Rs. 20/= per kg
	3824.60	-	Sorbitol other than that of subheading 2905.44	Rs. 20/= per kg
<b>39.03</b>			<b>Polymers of styrene, in primary forms.</b>	
	3903.90	-	Other	
	3903.90.10	---	Water based homopolymers and copolymers	25%
<b>39.05</b>			<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>	
		-	Poly(vinyl acetate) :	
	3905.12	--	In aqueous dispersion	25%
		-	Vinyl acetate copolymers :	
	3905.21	--	In aqueous dispersion	25%
<b>39.06</b>			<b>Acrylic polymers in primary forms.</b>	
	3906.10	-	Poly(methyl methacrylate) :	
	3906.10.10	---	Water based acrylic homopolymers and copolymers	25%
	3906.10.90	---	Other	25%
	3906.90	-	Other :	
	3906.90.10	---	Water based acrylic homopolymers and copolymers	25%
<b>44.10</b>			<b>Particle board, oriented strand board(OSB) and similar board (for example wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>	
		-	Of wood:	
	4410.11	--	Particle board	
	4410.11.90	---	Other	7.5%
<b>58.04</b>			<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.</b>	

	5804.10	-	Tulles and other net fabrics	
	5804.10.19	----	Other	Rs. 200/= per kg
<b>64.01</b>			<b>Water proof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, reverting, nailing, screwing, plugging or similar processes.</b>	
	6401.10	-	Footwear incorporating a protective metal toe-cap	15% or Rs. 500/= per pair
		-	Other footwear :	
	6401.92	--	Covering the ankle but not covering the knee	15% or Rs. 500/= per pair
	6401.99	--	Other	15% or Rs. 500/= per pair
<b>64.02</b>			<b>Other footwear with outer soles and uppers of rubber or plastics.</b>	
		-	Sports footwear:	
	6402.12	--	Ski-boots, and cross-country ski footwear and snowboard boots	15% or Rs. 600/= per pair
	6402.19	--	Other	15% or Rs. 600/= per pair
	6402.20	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	15% or Rs. 600/= per pair
		-	Other footwear :	
	6402.91	--	Covering the ankle	15% or Rs. 600/= per pair
	6402.99	--	Other	15% or Rs. 600/= per pair
<b>64.03</b>			<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>	
		-	Sports footwear :	
	6403.12	--	Ski-boots, cross-country ski footwear and snowboard boots	15% or Rs. 600/= per pair
	6403.19	--	Other	15% or Rs. 600/= per pair
	6403.20	-	Foot wear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15% or Rs. 600/= per pair
	6403.40	-	Other footwear, incorporating a protective metal toe-cap	15% or Rs. 600/= per pair
		-	Other footwear with outer soles of leather :	
	6403.51	--	Covering the ankle	15% or Rs. 600/= per pair
	6403.59	--	Other	15% or Rs. 600/= per pair
		-	Other footwear :	
	6403.91	--	Covering the ankle	15% or Rs. 600/= per pair
	6403.99	--	Other	15% or Rs. 600/= per pair
<b>64.04</b>			<b>Footwear with outer soles of rubber, plastics leather or composition leather and uppers of textile materials.</b>	
		-	Footwear with outer soles of rubber or plastics :	

	6404.11	--	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	15% or Rs. 600/= per pair
	6404.19	--	Other	15% or Rs. 600/= per pair
	6404.20	-	Footwear with outer soles of leather or composition leather	15% or Rs. 600/= per pair
<b>64.05</b>			<b>Other footwear.</b>	
	6405.10	-	With uppers of leather or composition leather	15% or Rs. 600/= per pair
	6405.20	-	With uppers of textile materials	15% or Rs. 600/= per pair
	6405.90	-	Other	15% or Rs. 600/= per pair
<b>64.06</b>			<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles) ; removable in-soles, heels cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>	
	6406.10	-	Uppers and parts thereof, other than stiffeners	Rs. 800/= 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>	
			Parts:	
	8418.91	--	Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.10	---	Cabinets for refrigerators	5%
<b>84.21</b>			<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>	
	8421.21	--	For filtering or purifying water :	
	8421.21.10	---	Household, candle type	Rs. 500/= per unit
	8421.21.90	---	Other	Rs. 500/= per unit
<b>85.09</b>			<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>	
	8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	Rs. 500/= per unit
<b>91.05</b>			<b>Other clocks.</b>	
		-	Wall clocks :	
	9105.21	--	Electrically operated	Rs. 200/= per unit
	9105.29	--	Other	Rs. 200/= per unit