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 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Bandula Gunawardane, Minister of Trade, with the concurrence of the Minister of Finance, do by this Order amend the amount of CESS specified in the corresponding entry in Column IV in the Schedule to the Extraordinary Gazette No. 2047/2 dated November 27, 2017, as amended, in respect of the articles specified in the Schedule hereto, with effect from October 29, 2020.

DR. BANDULA OUNAWARDANE, Minister of Trade.

Ministry of Trade, Colombo 02, October 28, 2020.

SCHEDULE

H.S. Hdg. (I)	H.S. Code (II)		Description (M)	Rate of CESS (IV)
64.01			Waterproof 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, riveting, nailing, screwing, plugging or similar processes.	
	6401.10	-	Footwear incorporating a protective metal toe- cap	15% or Rs.1,000/= per pair
-	-		Other footwear:	
	6401.92		Covering the ankle but not covering the knee	15% or Rs.1,000/= per pair
	6401.99		Other	15% or Rs.1,000/= per pair
64.02	,		Other footwear with outer soles and uppers of rubber or plastics.	

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-	6402.12	-	Sports footwear:	
		-	Ski-boots, cross-country ski footwear and snowboard boots	15% or Rs.1,000/= per pair
	6402.19		Other:	-
	6402.19.19		Other	150/ - D 1000/
				15% or Rs.1,000/=
	6402.20	-	Footwear with upper straps or thongs	per pair 15% or Rs.1,000/=
			assembled to the sole by means of plugs	per pair
		-	Other footwear:	per pan
	6402.91	-	Covering the ankle	15% or Rs.1,000/=
				per pair
	6402.99		Other	15% or Rs.1,000/=
	-			per pair
	-			
64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
		-	Sports footwear :	
	6403.12		Ski-boots, cross-country ski footwear and	15% or Rs.1,000/=
			snowboard boots	per pair
	6403.19		Other:	per pan
	6403.19.19		Other	15% or Rs.1,000/=
			o and	per pair
	6403.20	-	Footwear with outer soles of leather, and uppers	15% or Rs.1,000/=
			which consist of leather straps across the instep and around the big toe	per pair
	6403.40	-	Other footwear, incorporating a protective metal toe-cap	15% or Rs.1,000/= per pair
		-	Other footwear with outer soles of leather:	
	6403.51	-	Covering the ankle	15% or Rs.1,000/= per pair
	6403.59		Other	15% or Rs.1,000/= per pair
		-	Other footwear:	
	6403.91		Covering the ankle	15% or Rs.1,000/= per pair
	6403.99		Other	15% or Rs.1,000/=
				per pair
54.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
	-		Fact will be 1 C 11	
	6404.11	-	Footwear with outer soles of rubber or plastics:	
	6404.11		Sports footwear; tennis shoes, basketball shoes,	
-	6404.10		gym shoes, training shoes and the like	per pair
	6404.19		Other	15% or Rs.1,000/ per pair
	6404.20	-	Footwear with outer soles of leather or composition leather	
				per pair

64.05		-	Other footwear.	
	6405.10	-	With uppers of leather or composition leather	15% or Rs.1,000/=
	6405.20	-	With uppers of textile materials	per pair 15% or Rs.1,000/=
	6405.90	-	Other	per pair 15% or Rs.1,000/= per pair
64.06			Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heels cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
	6406.90	-	Other:	
	6406.90.91		Of Other Materials : Uppers attached to inner soles	Rs. 600 per pair or Rs. 1,000/= per kg