

Customs Notifications
Customs Ordinance (Chapter 235)
Regulation under Section 101

BY virtue of the powers vested in me by Section 101 (1) of the Customs Ordinance (Chapter 235), as amended, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development, do hereby further amend the Regulation promulgated and published in the Gazette Notification No. 2083/33 dated August 10, 2018 to prescribe new regulations to facilitate importation/ local purchase of approved list of capital goods for the purpose of construction of renewable energy storage facility by repealing sections 3, 4.v and 5 and substituting following sections therefor. This Regulation shall be effective from October 15, 2025.

3. Purpose of the bonded warehouse facility, under these regulations, is to facilitate importation or local purchase of approved list of capital goods on the basis of exemption of selected duties and taxes, by a registered enterprise under the Companies Act, No. 07 of 2007, for the purpose of construction of dairy manufacturing facility, pharmaceutical manufacturing facility, medical equipment manufacturing facility, solid waste management facility and renewable energy generation or storage facility, during the period of construction of such facility.
- 4.v Establishment of a renewable energy generation facility with a minimum of one megawatt (1 MW) power generation capacity or establishment of an Energy Storage System facility with a minimum capacity of one megawatt hour (1 MW h) to enhance renewable energy integration.
5. Establishment of a facility in the above list of sectors shall only refer to the construction of new manufacturing/ production facility or renewable energy storage facility or the expansion of an existing manufacturing/production facility for productivity improvement or production capacity enhancement, subject to the above minimum eligibility criteria.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development

Ministry of Finance, Planning and Economic Development,
Colombo 01,
October 14, 2025.