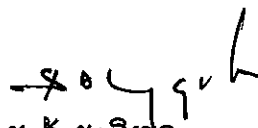


## රේගු නිවේදනයයි

ආදායම් සංරක්ෂණ ආඥාව - අංක 01/2022

1962 අංක 19 දරන ආදායම් සංරක්ෂණ පනත

1962 අංක 19 දරන ආදායම් සංරක්ෂණ පනතේ 2 වැනි වගන්තියෙන් මුදල් අමාත්‍යවරයා වෙත පැවරී ඇති බලතල ප්‍රකාරව, ඔහු විසින් පනවන ලද පහත සඳහන් ආඥාව මහජනතාවගේ දැන ගැනීම සඳහා මෙයින් ප්‍රසිද්ධ කරනු ලැබේ.

  
එස්. ආර්. ආචිගල  
ලේකම්  
මුදල් අමාත්‍යාංශය

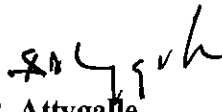
2022 ජනවාරි මස 11 වැනි දින

කොළඹ 01,

මුදල් අමාත්‍යාංශයේදී.

**Revenue Protection Order No. 01/2022****Revenue Protection Act, No. 19 of 1962**

The following Order made by the Minister of Finance in pursuance of the powers vested in him by Section 2 of the Revenue Protection Act, No 19 of 1962, is hereby published for the information of the general public.

  
**S. R. Attygalle**  
**Secretary**  
**Ministry of Finance**

Ministry of Finance

Colombo 01,

January ....~~11~~....., 2022

அரசிறைப் பாதுகாப்புக் கட்டளை இல. 01/2022

1962 ஆம் ஆண்டின் 19 ஆம் இலக்க, அரசிறைப் பாதுகாப்புச் சட்டம்

1962 ஆம் ஆண்டின் 19 ஆம் இலக்க, அரசிறைப் பாதுகாப்புச் சட்டத்தின் 2 ஆம் பிரிவினால் நிதி, பொருளாதாரம் மற்றும் கொள்கை அபிவிருத்தி அமைச்சருக்கு உரித்தாக்கப்பட்டுள்ள தத்துவங்களைப் பின்பற்றி அவரால் ஆக்கப்பட்ட பின்வரும் கட்டளை பொதுமக்கள் அறியவென இத்தால் வெளியிடப்படுகின்றது.

எஸ். ஆர். ஆட்டிகல,  
செயலாளர்,  
நிதி அமைச்சு.


நிதி அமைச்சு,  
கொழும்பு 01  
2022, சனவரி 11

## Revenue Protection Act, No.19 of 1962

### Order

By virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Basil Rajapaksa, Minister of Finance of the Democratic Socialistic Republic of Sri Lanka, do by this Order from January 1.2.2022,

- (a) require the Director General of Customs to demand and levy on each article specified in Column 3 of the Schedule hereto, import duty at the general rate set out in the corresponding entry in Column 5 of that Schedule or where, a preferential rate is leviable and payable under the Provisions of Schedule "A" of the Customs Ordinance (Chapter 235), at the preferential rate set out in the corresponding entry in Column 4 of that Schedule;
- (b) insert the new item No. 40 of List of Exemptions (Imports), Annex II under the Schedule "A" of the Customs Ordinance (Chapter 235) of the Extraordinary Gazette Notification No.2220/42 dated March 24, 2021 as describe in the Annex I.

  
Basil Rajapaksa  
Minister of Finance

Ministry of Finance  
Colombo 01,  
January 1.2.2022

1962 අංක 19 දරන ආදායම් සංරක්ෂණ පනත

ආඥාව

1962 අංක 19 දරන ආදායම් සංරක්ෂණ පනතේ 2 වැනි වගන්තියෙන් මා වෙත පැවරී ඇති බලතල ප්‍රකාර, ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් අමාත්‍ය බැසිල් රාජපක්ෂ වන මම, 2022 ජනවාරි මස .....1...2..... වැනි දින සිට,

(අ) මෙහි වූ උපලේඛනයෙහි 3 වැනි තීරුවෙහි නිශ්චිතව දක්වා ඇති භාණ්ඩ සඳහා එකී උපලේඛනයෙහි 5 වැනි තීරුවේ අනුරූප සටහන් වල දක්වා ඇති සාමාන්‍ය ගාස්තු ප්‍රමාණයන් අනුව හෝ (235 වැනි අධිකාරය වන) රේගු ආඥාපනතේ “අ” උපලේඛනයේ විධිවිධාන යටතේ වරණීය ගාස්තු ප්‍රමාණයන් අයකළ යුතු වන හා ගෙවිය යුතු වන අවස්ථාවක නම් එකී උපලේඛනයෙහි 4 වැනි තීරුවෙහි අනුරූප සටහන් වල දක්වා ඇති වරණීය ගාස්තු ප්‍රමාණයන් අනුව, ආනයන තීරු ගාස්තු අයකළ යුතු බව හා ගෙවිය යුතු බවට,

(ආ) රේගු ආඥාපනතේ (235 වැනි අධිකාරය වන) “අ” උපලේඛනයේ විධිවිධාන යටතේ වූ 2021 මාර්තු 24 දිනැති අංක 2220/42 දරන ගැසට් නිවේදනයේ ඇමුණුම 11 හි රේගු බද්දෙන් නිදහස් භාණ්ඩ ලැයිස්තුව (ආනයන) සඳහා, මෙහි වූ ඇමුණුම 1 හි අංක 40 වගයෙන් සඳහන් නව අයිතමය ඇතුලත් විය යුතු බවට ද, රේගු අධ්‍යක්ෂ ජනරාල්ට මෙම ආඥාව මගින් නියම කරමි.

බැසිල් රාජපක්ෂ

මුදල් අමාත්‍ය

2022 ජනවාරි මස .....1...1..... වන දින  
කොළඹ 01,  
මුදල් අමාත්‍යාංශයේදීය.

1962 ஆம் ஆண்டின் 19 ஆம் இலக்க, அரசிறைப் பாதுகாப்புச் சட்டம்

கட்டளை

1962 ஆம் ஆண்டின் 19 ஆம் இலக்க, அரசிறைப் பாதுகாப்புச் சட்டத்தின் 2 ஆம் பிரிவின் கீழ், எனக்குரித்தாக்கப்பட்டுள்ள அதிகாரங்களுக்கமைய, இலங்கை சனநாயக சோசலிசக் குடியரசின் நிதி அமைச்சர் பஸில் ராஜபக்ஷ ஆகிய நான், 2022 சனவரி மாதம் 12 ஆந் திகதியிலிருந்தான இக்கட்டளை மூலம்,

- (அ) இங்குள்ள அட்டவணையின் 3 ஆம் நிரலில் குறிப்பிடப்பட்டுள்ள ஒவ்வொரு விடயத்திலும், அட்டவணையின் 5 ஆம் நிரலில் நேரொத்த பதிவுகளில் ஏற்படுத்தப்பட்டுள்ள பொதுவான விலையிலான இறக்குமதி தீர்வை அல்லது சுங்கக் கட்டளைச்சட்டத்தின் (அதிகாரம் 235) அட்டவணை "அ" இன் ஏற்பாடுகளின் கீழ் எங்கெல்லாம் முன்னுரிமை விலையானது அறவிடக்கூடியதோ அல்லது செலுத்தவேண்டியதோ அங்கே, அட்டவணையின் 4 ஆம் நிரலில் நேரொத்த பதிவுகளில் ஏற்படுத்தப்பட்டுள்ள முன்னுரிமை விலையில் கேள்வி மற்றும் அறவீடு செய்வதற்கு சுங்கத்தின் பணிப்பாளர் நாயகத்தினை வேண்டுகிறேன்.
- (ஆ) பின்னிணைப்பு Iஇல் விபரிக்கப்பட்டுள்ளவாறு, 2021, மாச்சு மாதம் 24 ஆம் திகதிய, 2220/42 ஆம் இலக்க அதிவிசேட வர்த்தமானியின் சுங்க கட்டளைச் சட்டத்தின் (அத்தியாயம் 235) அட்டவணை "அ" இன் கீழான பின்னிணைப்பு II, விலக்களிப்புக்கள் தொடர்பிலான பட்டியலிற்கு (இறக்குமதிகள்) புதிய உருப்படி இலக்கம் 40<sup>1</sup> இனை உட்சேர்த்தல்.

பஸில் ராஜபக்ஷ,  
நிதி அமைச்சர்

நிதி அமைச்சு  
கொழும்பு 01.  
2022, சனவரி 11.



**SCHEDULE**

HS Hdg. (1)	HS Code (2)		Description (3)	Customs Duty		Unit of Qty. (6)
				Pref. (4)	Gen. (5)	
03.04			<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
		-	Frozen fillets of other fish :			
	0304.87	--	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )			
	0304.87.10	---	Big eye tuna ( <i>Thunnus obesus</i> )	(SF)5% (SD)4.5%	15%	kg
	0304.87.90	---	Other	(SF)5% (SD)4.5%	15%	kg
03.06			<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>			
	0306.36	--	Other shrimps and prawns			
	0306.36.10	---	Shrimp and Prawns Brood Stock ( <i>Penaeus monodon</i> and <i>Litopenaeus vannamei</i> ) approved by Department of Fisheries	(PK)Free (SF)5% (SD)4.5%	15%	kg
	0306.36.90	---	Other	(PK)Free (SF)5% (SD)4.5%	15%	kg
03.07			<b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs,</b>			

			whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
	0307.99	--	Other :			
	0307.99.10	---	Dried murex meat/ ramosus meat	(PK)Free (SD)4.5%	15%	kg
	0307.99.90	---	Other	(PK)Free (SD)4.5%	15%	kg
03.08			<b>Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.</b>			
	0308.90	-	Other			
	0308.90.10	---	Live rock marine organisms produced on artificial substrates	(PK)Free	15%	kg
	0308.90.90	---	Other	(PK)Free	15%	kg
05.11			<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>			
	0511.99	--	Other :			
	0511.99.70	---	Operculum of <i>chicoreas ramosus</i> ( <i>Nakla</i> or <i>operculum of murex</i> )	(IN)Free (PK)Free (SF)5% (SD)4.5% (AP) 7.5%	10%	kg



06.02			<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>			
	0602.20	-	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts			
	0602.20.10	---	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	(SG) Free	Free	u
	0602.20.90	---	Other	(SG) Free	Free	u
	0602.30	-	Rhododendrons and azaleas, grafted or not			
	0602.30.10	---	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.30.90	---	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.40	-	Roses, grafted or not			
	0602.40.10	---	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.40.90	---	Other	(PK)Free (SF)Free (SD)Free (SG) Free	Free	u
	0602.90	-	Other :			
		---	Tea			
	0602.90.11		<i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SG) Free	Free	kg
	0602.90.19		Other	(PK)Free (SG) Free	Free	kg
		---	Aquatic plants			
	0602.90.21	----	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SG) Free	Free	kg
	0602.90.29	----	Other	(PK)Free (SG) Free	Free	kg
		---	Other			



	0602.90.91	----	<i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	(PK)Free (SG) Free	Free	kg
	0602.90.99	----	Other	(PK)Free (SG) Free	Free	kg
<b>10.06</b>			<b>Rice.</b>			
	1006.10	-	Rice in the husk (paddy or rough)		15% or Rs.28/-per kg	kg
	1006.20	-	Husked (brown) rice		15% or Rs.28/-per kg	kg
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed:			
		---	Raw Rice:			
	1006.30.11	----	Basmati rice (As defined by Department of Agriculture )		15% or Rs.28/-per kg	kg
	1006.30.19	----	Other		15% or Rs.28/-per kg	kg
		---	Parboiled Rice :			
	1006.30.21	---	Basmati rice (As defined by Department of Agriculture )		15% or Rs.28/-per kg	kg
	1006.30.29	---	Other		15% or Rs.28/-per kg	kg
	1006.40	---	Broken Rice		15% or Rs.28/-per kg	kg
<b>12.12</b>			<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>			

		-	Seaweeds and other algae:			
	1212.21	--	Fit for human consumption	(PK)Free (SD)4.5%	15%	kg
	1212.29	--	Other :	(PK)Free	15%	kg
<b>17.01</b>			<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
		-	Raw sugar not containing added flavouring or colouring matter :			
	1701.12	--	Beet sugar			
	1701.12.10	---	Having polarimeter reading of more than or equal to 99 <sup>0</sup> and less than 99.5 <sup>0</sup> (200< ICUMSA value <=1500)		Rs.30/- per Kg	kg
	1701.12.90	---	Other, having polarimeter reading less than 99 <sup>0</sup> ( ICUMSA value >1500)		Rs.30/- per Kg	kg
	1701.13	--	Cane sugar specified in Subheading Note 2 to this Chapter		Rs.30/- per Kg	kg
	1701.14	--	Other cane sugar			
	1701.14.10	---	Having polarimeter reading of more than or equal to 99 <sup>0</sup> and less than 99.5 <sup>0</sup> (200< ICUMSA value <=1500)		Rs.30/- per Kg	kg
	1701.14.90	---	Other, having polarimeter reading less than 99 <sup>0</sup> ( ICUMSA value >1500)		Rs.30/- per Kg	kg
		-	Other :			
	1701.91	--	Containing added flavouring or colouring matter :			
	1701.91.10	---	Having polarimeter reading more than or equal to 99.7 <sup>0</sup> ( ICUMSA value <=60)		Rs.30/- per Kg	kg
	1701.91.20	---	Having polarimeter reading of more than or equal to 99.5 <sup>0</sup> and less than 99.7 <sup>0</sup> ( 60<ICUMSA value <=200)		Rs.30/- per Kg	kg



	1701.91.30	---	Having polarimeter reading of more than or equal to 99° and less than 99.5° ( 200<ICUMSA value <=1500)		Rs.30/- per Kg	kg
	1701.91.90	---	Having polarimeter reading less than 99° ( ICUMSA value >1500)		Rs.30/- per Kg	kg
	1701.99	--	Other :			
	1701.99.10	---	Cane sugar having polarimeter reading of more than or equal to 99.7° (ICUMSA value <=60)		Rs.30/- per Kg	kg
	1701.99.20	---	Cane sugar having polarimeter reading of more than or equal to 99.5° and less than 99.7° ( 60 < ICUMSA value <=200)	(PK)Free	Rs.30/- per Kg	kg
	1701.99.30	---	Beet sugar having polarimeter reading of more than or equal to 99.7° (ICUMSA value <=60)		Rs.30/- per Kg	kg
	1701.99.40	---	Beet sugar having polarimeter reading of more than or equal to 99.5° and less than 99.7° ( 60 < ICUMSA value <=200)	(PK)Free	Rs.30/- per Kg	kg
	1701.99.90	---	Other	(PK)Free	Rs.30/- per Kg	kg
<b>39.17</b>			<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
		-	Other tubes, pipes and hoses :			
	3917.31	--	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa			
	3917.31.10	---	Intended for transfer of liquefied petroleum gas	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	3917.31.90	---	Other	(AP) Free (IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg



	3917.39	--	Other			
	3917.39.10		Intended for transfer of liquefied petroleum gas	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
	3917.39.90		Other	(AP)9% (IN)Free (PK)Free (SF)5% (SD)4.5%	10%	kg
40.09			<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>			
		-	Reinforced or otherwise combined only with metal:			
	4009.21	--	Without fittings:			
	4009.21.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.21.90	---	Other	(PK)Free	15%	kg
	4009.22	--	With fittings:			
	4009.22.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.22.90	---	Other	(PK)Free	15%	kg
		-	Reinforced or otherwise combined only with textile materials :			
	4009.31	--	Without fittings:			
	4009.31.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.31.90	---	Other	(PK)Free	15%	kg
	4009.32	--	With fittings:			
	4009.32.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.32.90	---	Other	(PK)Free	15%	kg



		-	Reinforced or otherwise combined with other materials :			
	4009.41	--	Without fittings:			
	4009.41.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.41.90	---	Other	(PK)Free	15%	kg
	4009.42	--	With fittings:			
	4009.42.10	---	Intended for transfer of liquefied petroleum gas	(PK)Free	15%	kg
	4009.42.90	---	Other	(PK)Free	15%	kg
<b>83.07</b>			<b>Flexible tubing of base metal, with or without fittings.</b>			
	8307.10	-	Of iron or steel			
	8307.10.10	---	Intended for transfer of liquefied petroleum gas	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8307.10.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8307.90	-	Of other base metal			
	8307.90.10	---	Intended for transfer of liquefied petroleum gas	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
	8307.90.90	---	Other	(IN)Free (PK)Free (SF)4% (SD)1.5%	Free	kg
<b>84.81</b>			<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>			

	8481.10	-	Pressure-reducing valves :			
	8481.10.10	---	Valve fittings for use with liquefied petroleum gas cylinders	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.10.20	---	Pressure regulators and automatic changeover device for liquefied petroleum gas	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg
	8481.10.90	---	Other	(IN)Free (PK)Free (SF)Free (SD)Free (SG) Free	Free	kg

**Annex I**  
**List of Exemptions (Imports)**

40. High Density Polyethylene (HDE) sheets of a thickness exceeding 0.5 mm and the width not less than 4.0 mm, in role form, for aquaculture ponds lining; Geo- Membrane and Nano Bubble Aeration System for the purpose of development prawn / shrimp cultivation and Vessel Monitoring System for the purpose of regulating the fishing vessels on the recommendation of the Secretary, Ministry / State Ministry in charge of subject of fisheries subject to approval of the Director General of Customs.