

Annexure -A

- (i) Ayurveda, Siddha and Unani raw and prepared drugs and medicinal plants specified by Notification published in Gazette by the Director General of Customs in consultation with the Secretary to the Ministry which is responsible to the subject of Ayurveda, and Ayurveda, Siddha and Unani preparations (other than cosmetics preparations) imported, subject to the approval of the Secretary to the Treasury
- (ii) Any product or preparation registered as drug or device under the National Medicines Regulatory Authority Act, No. 5 of 2015.
- (iii) Raw material, intermediate goods, parts and accessories to be used for the manufacture of fashion jewellery and containers for packing imported on the recommendation of the Secretary to the Ministry in charge of the subject of Industries.
- (iv) Goods for any specified project referred to in paragraph f (ii) of PART II of the First Schedule to the Value Added Tax Act, No. 14 of 2002, as identified by the Minister in charge of the subject of Finance, on which taxes are borne by the Government taking into consideration the economic benefit to the country.
- (v) Following equipment, accessories and parts thereof, for use in agriculture and related activities, imported on the recommendation of the Secretary to the Ministry in charge of subject of Agriculture, subject to approval of the Director General of Customs;

Weather stations, green houses, poly-tunnels, sprinkler/misting systems, drip irrigation systems, fertigation systems, hydroponic systems, mulch films, pond liner, and shade for netting.
- (vi) Multi-layered packing material consisting of laminates of papers, polyethylene film and aluminum foil, or of polyethylene and ethylene vinyl alcohol polymer used for packing of liquid milk, vegetable juice and fruit juice, imported on the recommendation of the Secretary of the Ministry in charge of subject of Industries, subject to approval of the Director General of Customs.
- (vii) Import of samples in relations to business worth not more than Rs. 60,000/= subject to such terms and conditions as prescribed of the Director General of Customs.
- (viii) Multi-layered sheets of polyethylene and polyvinyl alcohol where polyvinyl alcohol sheet is laminated between two polyethylene sheets, of a thickness exceeding 275 microns, whether or not printed, for the manufacture of tubes for packaging of tooth-pastes, cosmetics etc., imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, subject to approval of the Director General of Customs.
- (ix) High density polyethylene sheets, of a thickness exceeding 0.5 mm and the width not less than 4.0 m, in role form, for aquaculture ponds lining, imported on the recommendation of the Secretary to the Ministry in charge of subject of Fisheries, subject to approval of the Director General of Customs.
- (x) Unbranded new tyre casings without any markings, imported by a branded tyre manufacturer for local value addition process on the recommendation of the Secretary to the Ministry in charge of subject of Industries and subject to approval of the Director General of Customs.

- (xi) Bars and rods, not further worked that hot rolled, hot drawn or extruded, imported on the recommendation of the Secretary to the Ministry in charge of subject of Industries, by a local leaf spring manufacture, subject to approval of the Director General of Customs.
- (xii) Linear low density Polyethylene, imported by a Silage Manufacture to supply silage to the local livestock farmers on the recommendation of Department of Animal Production and Health subject to approval of the Director General of Customs.
- (xiii) Any machinery, equipment, accessory and raw materials or intermediate materials, to be used for manufacturing of biodegradable packaging products by manufacturers of such products, registered under the Ministry in charge of the subject of Industries, on the recommendation of Secretary to the Ministry in charge of the subject of Environment and subject to approval of Director General of Customs.
- (xiv) Raw materials, components and parts imported by export-oriented enterprises which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, for the purpose of processing and re-export or to be used for the manufacture of goods for exports.
- (xv) Any furniture, classified under the HS Heading 94.03 imported by any tourism enterprise, which has entered into an agreement with the Board of Investment of Sri Lanka established under Board of Investment Law No. 4 of 1978 and registered with the Sri Lanka Tourism Development Authority, established under the Tourism Act, No. 38 of 2005.
- (xvi) Any goods imported by any enterprise, which invests US \$ 50 million or above on a project on or after March 06, 2019, during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xvii) Any goods imported by any enterprise, which invests on a project to establish climate controlled ware house facility / cold chain logistics infrastructure facility, subject to approval of lists of goods, as classified under the Harmonized System of Commodity Classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Food Commissioner of the Food Commissioner's Department during the project implementation or construction period of the said project but prior to commencement of commercial operations.
- (xviii) Health protection equipment and similar products supplied or donated by any export oriented enterprises, which have entered into an agreement with the Board of Investment of Sri Lanka under Section 17 of the Board of Investment Law, No. 04 of 1978, to the Ministry of Healthcare, Sri Lanka Army, Sri Lanka Navy, Sri Lanka Air Force, Sri Lanka Police and COVID Center (National Operation Center for Prevention of COVID -19 Outbreak) on their request.
- (xix) Machinery and equipment including medical, surgical, and dental instrument, apparatus, accessories and parts thereof, hospital / medical furniture and drugs, chemicals and similar items, required for the provision of health services to address the COVID – 19 Pandemic in the country, imported or imported and supplied or imported and donated to the Ministry of Health, on the recommendation of the Secretary, Ministry in charge of subject of Health, subject to approval of the Director General of Customs. It shall not be granted for any partial consignment/cargo of the above.