

**Government Notifications**  
**SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979**  
**Order under Section 14**

BY virtue of 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 with effect from 01.01.2016, a Cess shall be charged, levied and paid on all goods enumerated in Column III of the Schedule hereto at rates specified in the corresponding entry in Column IV in the same Schedule hereto, on the aggregate of a sum equivalent to their value for Customs duty purposes at the time of importation and a sum equivalent to ten per centum (10%) of such value, provided however, that;

- (1) Wherever more than one rate is specified in Column IV of the Schedule hereto, the applicable rate for the purpose of calculating the Cess payable shall be that rate the application of which results in a higher amount being payable as Cess.
- (2) The Cess hereby imposed shall not apply to;
  - (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 Cosmetics Devices and Drugs Act.
  - (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, Ministry of Industry and Commerce.
  - (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 of Agriculture, subject to approval by 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 aluminium 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 of Industry and Commerce subject to approval by the Director General of Customs.

- (vii) Import of samples in relations to business worth not more than Rs. 50,000/= subject to such terms and conditions as prescribed by 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 of Industry and Commerce subject to approval by 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 of Fisheries and Aquatic Resources Development subject to approval by the Director General of Customs.

The orders made under section 14 (1) of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the *Gazette Extraordinary*, No. 1941/33 of 20.11.2015, *Gazette Extraordinary*, No. 1944/54 of 11.12.2015, *Gazette Extraordinary*, No. 1971/06 of 13.06.2016, *Gazette Extraordinary*, No. 1973/21 of 28.06.2016, *Gazette Extraordinary*, No. 1975/40 of 12.07.2016 and *Gazette Extraordinary*, No. 1981/32 of 23.08.2016 or any other order issued under the said section for imports are hereby rescinded.



## රජයේ නිවේදන

1979 අංක 40 දරන ශ්‍රී ලංකා අපනයන සංවර්ධන පනත  
14 වැනි වගන්තිය යටතේ නියෝග

සංවර්ධන උපාය මාර්ග හා ජාත්‍යන්තර වෙළඳ අමාත්‍ය, මලික් සමරවික්‍රම වන මම, මුදල් අමාත්‍යවරයාගේ ද එකඟත්වය ඇතිව 1979 අංක 40 දරන ශ්‍රී ලංකා අපනයන සංවර්ධන පනතේ 14 (1) වගන්තිය මගින් මා වෙත පැවරී ඇති බලතල ප්‍රකාරව 2016 **නොවැම්බර්** මස **12** වැනි දින සිට ක්‍රියාත්මක වන පරිදි, මෙහි උපලේඛනයේ III වැනි තීරුවේ දක්වා ඇති භාණ්ඩ මත ආනයනය කරන අවස්ථාවේ තීරු බදු කාර්යය සඳහා සලකන වටිනාකමට, එම වටිනාකමෙන් 10%ක අගයක් එකතු කළ විට ලැබෙන සමස්ත වටිනාකම මත එකී උපලේඛනයේ IV වැනි තීරුවේ ඒ සඳහා දක්වා ඇති අදාළ අනුපාතයන් පරිදි, සෙස් බද්දක් නියම කොට අය කර ගත යුතු බව මෙම නියෝගය මගින් ප්‍රකාශයට පත් කරමි.

එසේ වුවද,

1. මෙම උපලේඛනයේ IV වැනි තීරුවේ එකකට වඩා වූ බදු අනුපාතිකයන් දක්වා ඇති විට, ගෙවිය යුතු සෙස් බද්ද ගණනය කිරීමේ දී අදාළ වන අනුපාතය වනුයේ, සෙස් බද්ද වශයෙන් වැඩි මුදලක් ගෙවිය යුතුවන අනුපාතය යි.
2. මෙමගින් පනවනු ලබන සෙස් බද්ද පහත අවස්ථාවන්හි දී අදාළ නොවේ :-
  - (I) භාණ්ඩාගාර ලේකම්ගේ අනුමැතියට යටත්ව ආනයනය කරන ලද (විලවුන් පිළියෙල කිරීම නොවන) ආයුර්වේද, යුනානි සහ සිද්ධ පිළියෙල කිරීම් සහ ආයුර්වේද සිද්ධ සහ යුනානි වෛද්‍ය ක්‍රම සඳහා උපයෝගී කරගනු ලබන හා එසේ උපයෝගී කරගනු ලබන බවට තත් කාලීන ආයුර්වේද විෂය අයත්වන අමාත්‍යාංශයේ ලේකම්ගේ අනුදැනුම ඇතිව රේගු අධ්‍යක්ෂ ජනරාල් විසින් ගැසට් පත්‍රයේ පළ කරන ලද නිවේදනයක් මගින් නිශ්චය කොට දක්වා ඇති සැකසූ හා නොසැකසූ ඖෂධ වර්ග සහ බෙහෙත් පැලෑටි.
  - (II) විලවුන් උපකරණ සහ ඖෂධ පනත යටතේ ඖෂධ ලෙස හෝ උපකරණ ලෙස ලියාපදිංචි වී ඇති යම් නිෂ්පාදිතයක් හෝ පිළියෙල කිරීමක්.
  - (III) කර්මාන්ත හා වාණිජ කටයුතු අමාත්‍යාංශයේ ලේකම්ගේ නිර්දේශය මත ආනයනය කරනු ලබන විලාසිතා ස්වර්ණාභරණ නිෂ්පාදනය සඳහා අමුද්‍රව්‍ය, අන්තර් භාණ්ඩ, කොටස් හා උපාංග සහ ඇසිරීම සඳහා ගන්නා ඇසුරුම් බඳුන්.
  - (IV) 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනතේ පළමුවන උපලේඛනයේ II කොටසේ (ඊ) (ii) ඡේදයේ දක්වා ඇති පරිදි රටෙහි ආර්ථික ප්‍රතිලාභය සැලකිල්ලට ගෙන, මුදල් විෂය භාර අමාත්‍යවරයා විසින් හඳුනාගන්නා ලද සහ රජය විසින් බදු දරන්නා වූ යම් විශේෂිත ව්‍යාපෘතියක් සඳහා වූ භාණ්ඩ.
  - (V) කෘෂි කර්මාන්තයේ හා ඒ ආශ්‍රිත කටයුතු සඳහා යොදා ගැනීමට ආනයනය කරන ලද කෘෂිකර්ම අමාත්‍යාංශයේ ලේකම්ගේ නිර්දේශ මත රේගු අධ්‍යක්ෂ ජනරාල්ගේ අනුමැතියට යටත් වූ පහත සඳහන් ආම්පන්න.
 

කාලගුණ ඒකක, හරිතාගාර, පොලිතින් ගෘහ, දිය/තුහින ඉසින යන්ත්‍ර, බිංදු වැස්සුම් වාරි පද්ධති, පොහොර කිරීමේ පද්ධති, පස් රහිතව පැල වැවීමේ ක්‍රියාවලියට (හයිඩ්‍රොපෝනික්) යොදා ගන්නා පද්ධති, උෂ්ණත්ව පාලන හා වාතාශ්‍රය ලබාදෙන පද්ධති හා ඒවායේ කොටස් හා අමුද්‍රව්‍ය හා වසුන් ආස්කර, පොකුණු ආස්තරන, ආවරණ දෑ.
  - (Vi) දියර කිරි, එළවළු යුෂ හා පළතුරු යුෂ ඇසිරීම සඳහා අවශ්‍ය වන ආනයනය කරන ලද පොලිඑතිලීන් පටල සහ ඇලුමිනියම් ලෝපත් හෝ පොලිඑතිලීන් හා එතිලීන්, එතිලීන් බහු අවයවිකවලින් සමන්විත බහුපටල කර්මාන්ත හා වාණිජ කටයුතු අමාත්‍යාංශයේ ලේකම්ගේ නිර්දේශ මත රේගු අධ්‍යක්ෂ ජනරාල්ගේ අනුමැතියට යටත්ව.

- (vii) රේගු අධ්‍යක්ෂ ජනරාල් විසින් පනවනු ලබන කොන්දේසිවලට යටත්ව ශ්‍රී ලංකා රුපියල් පනස් දහස (රු. 50,000/-) නොඉක්ම වූ වටිනාකමින් යුත් වාණිජමය කටයුතු සඳහා ආනයනය කරනු ලබන නියැදියන් (සාම්පල).
- (viii) දත් බෙහෙත්, විලවුන් ආදී ද්‍රව්‍ය ඇසිරීමට අවශ්‍ය වියුබි නිෂ්පාදනය සඳහා ආනයනය කරනු ලබන ඝනකම මයික්‍රෝන 275 ට නොඅඩු මුද්‍රණය කල හෝ නොකල පොලිඑතිලීන් ස්ථිර දෙකකින් ආස්තරණය කරන ලද පොලිඑතලේ මධ්‍යසාර ස්ථරයකින් සමන්විත බහු ස්ථර ප්ලාස්ටික් තහඩු, කර්මාන්ත හා වාණිජ කටයුතු අමාත්‍යාංශයේ ලේකම්ගේ නිර්දේශය මත රේගු අධ්‍යක්ෂ ජනරාල්ගේ අනුමැතියට යටත්ව.
- (ix) ජල පෝෂණ පොකුණු ආස්තරණය සඳහා ආනයනය කරනු ලබන පළල මීටර 04 ට නොඅඩු හා ඝනකම මීලි මීටර 0.5 නොඉක්මවන අධි ඝනත්වයෙන් යුත් පොලිඑතිලීන් ප්ලාස්ටික් තහඩු (HDPE) ධීවර හා ජලජ සම්පත් අමාත්‍යාංශයේ ලේකම්ගේ නිර්දේශය මත රේගු අධ්‍යක්ෂ ජනරාල්ගේ අනුමැතියට යටත්ව

1979 අංක 40 දරන ශ්‍රී ලංකා අපනයන සංවර්ධන පනතේ 14(1) වගන්තිය යටතේ පනවනු ලැබූ, 2015.11.20 දිනැති අංක 1941/33 දරන අතිවිශේෂ ගැසට් නිවේදනය, 2015.12.11 දිනැති අංක 1944/54 දරන අතිවිශේෂ ගැසට් නිවේදනය, 2016.06.13 දිනැති අංක 1971/06 දරන අතිවිශේෂ ගැසට් නිවේදනය, 2016.06.28 දිනැති අංක 1973/21 දරන අතිවිශේෂ ගැසට් නිවේදනය, 2016.07.12 දිනැති අංක 1975/40 දරන අතිවිශේෂ ගැසට් නිවේදනය හා 2016.08.23 දිනැති අංක 1981/32 දරන අතිවිශේෂ ගැසට් නිවේදනය මගින් ප්‍රකාශිත නියෝග ද එකී වගන්තිය යටතේ ආනයනය සම්බන්ධයෙන් පනවන ලද වෙනත් නියෝග ද ඇත්නම් එම නියෝග ද මෙමගින් අවලංගු කරමි.



HS Hdg(I)	HS Code(II)	Description (III)	Rate of Cess(IV)
<b>02.01</b>		<b>Meat of bovine animals, fresh or chilled.</b>	
	0201.10	Carcasses and half-carcasses	15% or Rs. 100/= per kg
	0201.20	Other cuts with bone in	15% or Rs. 100/= per kg
	0201.30	Boneless	15% or Rs. 100/= per kg
<b>02.02</b>		<b>Meat of bovine animals, frozen.</b>	
	0202.10	Carcasses and half-carcasses	15% or Rs. 100/= per kg
	0202.20	Other cuts with bone in	15% or Rs. 100/= per kg
	0202.30	Boneless	15% or Rs. 100/= per kg
<b>02.03</b>		<b>Meat of swine, fresh, chilled or frozen.</b>	
		Fresh or chilled :	
	0203.11	Carcasses and half-carcasses	30% or Rs. 225/= per kg
	0203.12	Hams, shoulders and cuts thereof, with bone in	30% or Rs. 225/= per kg
	0203.19	Other	30% or Rs.225/= per kg
		Frozen :	
	0203.21	Carcasses and half-carcasses	30% or Rs. 225/= per kg
	0203.22	Hams, shoulders and cuts thereof, with bone in	30% or Rs. 225/= per kg
	0203.29	Other	30% or Rs. 225/= per kg
<b>02.04</b>		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>	
	0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	15% or Rs. 100/= per kg
		Other meat of sheep, fresh or chilled:	
	0204.21	Carcasses and half-carcasses	15% or Rs. 100/= per kg
	0204.22	Other cuts with bone in	15% or Rs. 100/= per kg
	0204.23	Boneless	15% or Rs. 100/= per kg
	0204.30	Carcasses and half-carcasses of lamb, frozen	15% or Rs. 100/= per kg
		Other meat of sheep, frozen:	
	0204.41	Carcasses and half-carcasses	15% or Rs. 100/= per kg
	0204.42	Other cuts with bone in	15% or Rs. 100/= per kg
	0204.43	Boneless	15% or Rs. 100/= per kg
	0204.50	Meat of goats	15% or Rs. 100/= per kg
<b>02.05</b>	0205.00	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	30% or Rs. 225/= per kg
<b>02.06</b>		<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	
	0206.10	Of bovine animals, fresh or chilled	15% or Rs. 100/= per kg
		Of bovine animals, frozen:	
	0206.21	Tongues	15% or Rs. 100/= per kg
	0206.22	Livers	15% or Rs. 100/= per kg
	0206.29	Other	15% or Rs. 100/= per kg
	0206.30	Of swine, fresh or chilled	30% or Rs.225/= per kg

		Of swine, frozen :	
	0206.41	Livers	30% or Rs. 225/= per kg
	0206.49	Other	30% or Rs. 225/= per kg
	0206.80	Other, fresh or chilled	30% or Rs. 225/= per kg
	0206.90	Other, frozen	30% or Rs. 225/= per kg
<b>02.07</b>		<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>	
		Of turkeys :	
	0207.24	Not cut in pieces, fresh or chilled	15% or Rs. 100/= per kg
	0207.25	Not cut in pieces, frozen	15% or Rs. 100/= per kg
	0207.26	Cuts and offal, fresh or chilled	15% or Rs. 100/= per kg
	0207.27	Cuts and offal, frozen	15% or Rs. 100/= per kg
		Of ducks:	
	0207.41	Not cut in pieces, fresh or chilled	15% or Rs. 100/= per kg
	0207.42	Not cut in pieces, frozen	15% or Rs. 100/= per kg
	0207.43	Fatty livers, fresh or chilled	15% or Rs. 100/= per kg
	0207.44	Other, fresh or chilled	15% or Rs. 100/= per kg
	0207.45	Other, frozen	15% or Rs. 100/= per kg
		Of geese:	
	0207.51	Not cut in pieces, fresh or chilled	15% or Rs. 100/= per kg
	0207.52	Not cut in pieces, frozen	15% or Rs. 100/= per kg
	0207.53	Fatty livers, fresh or chilled	15% or Rs. 100/= per kg
	0207.54	Other, fresh or chilled	15% or Rs. 100/= per kg
	0207.55	Other, frozen	15% or Rs. 100/= per kg
	0207.60	Of guinea fowls:	30% or Rs. 225/= per kg
<b>02.08</b>		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>	
	0208.10	Of rabbits or hares	30% or Rs. 225/= per kg
	0208.30	Of primates	30% or Rs. 225/= per kg
	0208.40	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	30% or Rs. 225/= per kg
	0208.90	Other :	
	0208.90.90	Other	30% or Rs. 225/= per kg
<b>02.09</b>		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	
	0209.10	Of pigs	30% or Rs. 225/= per kg
	0209.90	Other	30% or Rs. 225/= per kg
<b>02.10</b>		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>	
		Meat of swine :	
	0210.11	Hams, shoulders and cuts thereof, with bone in	30% or Rs. 225/= per kg



	0210.12	Bellies (streaky) and cuts thereof	30% or Rs. 225/= per kg
	0210.19	Other	30% or Rs. 225/= per kg
	0210.20	Meat of bovine animals	15% or Rs. 100/= per kg
		Other, including edible flours and meals of meat or meat offal :	
	0210.91	Of primates	30% or Rs. 225/= per kg
	0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea loins and walrus(es) (mammals of the suborder Pinnipedia)	30% or Rs. 225/= per kg
	0210.93	Of reptiles (including snakes and turtles)	30% or Rs. 225/= per kg
	0210.99	Other	30% or Rs. 225/= per kg
<b>03.05</b>		<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</b>	
	0305.10	Flours, meals and pellets of fish, fit for human consumption	Rs. 10/= per kg
	0305.20	Livers and roes of fish, dried, smoked, salted or in brine	Rs. 10/= per kg
		Fish fillets, dried, salted or in brine, but not smoked:	
	0305.31	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Rs. 10/= per kg
	0305.32	Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Rs. 10/= per kg
	0305.39	Other	Rs. 10/= per kg
		Smoked fish, including fillets, other than edible fish offal :	
	0305.41	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic Salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	Rs. 10/= per kg
	0305.42	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Rs. 10/= per kg
	0305.43	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	Rs. 10/= per kg
	0305.44	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Rs. 10/= per kg
	0305.49	Other :	Rs. 10/= per kg
		Dried fish, other than edible fish offal, whether or not salted but not smoked :	
	0305.51	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Rs. 20/= per kg
	0305.59	Other :	
	0305.59.10	Maldivian fish and substitutes therefor	Rs. 20/= per kg
	0305.59.90	Other	Rs. 20/= per kg

		Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	
	0305.61	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	Rs. 10/= per kg
	0305.62	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	Rs. 10/= per kg
	0305.63	Anchovies ( <i>Engraulis spp.</i> )	Rs. 10/= per kg
	0305.64	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	Rs. 10/= per kg
	0305.69	Other	Rs. 10/= per kg
		Fishfins, heads, tails, maws and other edible fish offal:	
	0305.71	Shrak fins	Rs. 20/= per kg
	0305.72	Fish heads, tails and maws	
	0305.72.10	Fish maws	Rs. 20/= per 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>	
		Frozen :	
	0306.16	Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	30% or Rs. 100/= per kg
	0306.17	Other shrimps and prawns	30% or Rs. 100/= per kg
		Not frozen :	
	0306.26	Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	
	0306.26.10	Dried	30% or Rs. 100/= per kg
	0306.26.20	Life, fresh or chilled	30% or Rs. 100/= per kg
	0306.26.90	Other	30% or Rs. 100/= per kg
	0306.27	Other shrimps and prawns	
	0306.27.10	Dried	30% or Rs. 100/= per kg
	0306.27.20	Life, fresh or chilled	30% or Rs. 100/= per kg
	0306.27.90	Other	30% or Rs. 100/= per kg
04.03		<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>	
	0403.10	Yogurt	30% or Rs. 300/= per kg
	0403.90	Other	30% or Rs. 300/= per kg
04.04		<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>	



	0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	30% or Rs. 100/= per kg
	0404.90	Other	30% or Rs. 300/= per kg
<b>04.05</b>		<b>Butter and other fats and oils derived from milk ; dairy spreads.</b>	
	0405.10	Butter	30% or Rs. 300/= per kg
	0405.20	Dairy spreads	30% or Rs. 300/= per kg
	0405.90	Other	30% or Rs. 300/= per kg
<b>04.06</b>		<b>Cheese and curd.</b>	
	0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	30% or Rs. 300/= per kg
	0406.20	Grated or powdered cheese, of all kinds	30% or Rs. 300/= per kg
	0406.30	Processed cheese, not grated or powdered	30% or Rs. 300/= per kg
	0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30% or Rs. 300/= per kg
	0406.90	Other cheese	30% or Rs. 300/= per kg
<b>04.08</b>		<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>	
		Egg yolks :	
	0408.11	Dried	30% or Rs. 300/= per kg
	0408.19	Other	30% or Rs. 300/= per kg
		Other :	
	0408.91	Dried	30% or Rs. 300/= per kg
	0408.99	Other	30% or Rs. 300/= per kg
<b>04.10</b>	0410.00	<b>Edible products of animal origin, not elsewhere specified or included.</b>	30% or Rs. 300/= per kg
<b>06.03</b>		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>	
		Fresh :	
	0603.11	Roses	30% or Rs. 110/= per kg
	0603.12	Carnations	30% or Rs. 110/= per kg
	0603.13	Orchids	30% or Rs. 110/= per kg
	0603.14	Chrysanthemums	30% or Rs. 110/= per kg
	0603.15	Lilies( <i>lilium spp.</i> )	30% or Rs. 110/= per kg
	0603.19	Other :	
	0603.19.10	Anthuriums	30% or Rs. 110/= per kg
	0603.19.90	Other	30% or Rs. 110/= per kg
	0603.90	Other	30% or Rs. 110/= per kg

06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.20	Fresh	30% or Rs. 110/= per kg
	0604.90	Other	30% or Rs. 110/= per kg
07.02	0702.00	<b>Tomatoes, fresh or chilled.</b>	30% or Rs. 110/=per kg
07.03		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>	
	0703.90	Leeks and other alliaceous vegetables	30% or Rs. 110/=per kg
07.04		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>	
	0704.10	Cauliflowers and headed broccoli	30% or Rs. 110/=per kg
	0704.20	Brussels sprouts	30% or Rs. 110/=per kg
	0704.90	Other	30% or Rs. 110/=per kg
07.05		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>	
		Lettuce :	
	0705.11	Cabbage lettuce (head lettuce)	30% or Rs.110/=per kg
	0705.19	Other	30% or Rs.110/=per kg
		Chicory :	
	0705.21	Witloof chicory ( <i>Cichorium intybus var foliosum</i> )	30% or Rs.110/=per kg
	0705.29	Other	30% or Rs.110/=per kg
07.06		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>	
	0706.10	Carrots and turnips	30% or Rs.110/=per kg
	0706.90	Other	30% or Rs.110/=per kg
07.07	0707.00	<b>Cucumbers and gherkins, fresh or chilled :</b>	
	0707.00.10	Cucumbers	30% or Rs.110/=per kg
	0707.00.20	Gherkins	30% or Rs.110/=per kg
07.08		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>	
	0708.10	Peas ( <i>Pisum sativum</i> )	30% or Rs.110/=per kg
	0708.20	Beans ( <i>Vigna spp., Phaseolus spp.</i> )	30% or Rs.110/=per kg
	0708.90	Other leguminous vegetables	30% or Rs.110/=per kg
07.09		<b>Other vegetables, fresh or chilled.</b>	



	0709.20	Asparagus	30% or Rs.110/=per kg
	0709.30	Aubergines (egg-plants)	30% or Rs.110/=per kg
	0709.40	Celery other than celeriac	30% or Rs.110/=per kg
		Mushrooms and truffles :	
	0709.51	Mushrooms of the genus <i>Agaricus</i>	30% or Rs.110/=per kg
	0709.59	Other	
	0709.59.10	Truffles	30% or Rs.110/=per kg
	0709.59.90	Other	30% or Rs.110/=per kg
	0709.60	Fruits of the genus <i>Capsicum</i> of the genus <i>Pimenta</i>	30% or Rs.110/=per kg
	0709.70	Spinach, New Zealand spinach and orache spinach (garden spinach)	30% or Rs.110/=per kg
		Other	
	0709.91	Globe artichokes	30% or Rs.110/=per kg
	0709.92	Olives	30% or Rs.110/=per kg
	0709.93	Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	30% or Rs.110/=per kg
	0709.99	Other	30% or Rs.110/=per kg
<b>07.10</b>		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>	
	0710.10	Potatoes :	
	0710.10.10	Uncooked	30% or Rs.110/=per kg
	0710.10.20	Cooked	30% or Rs.110/=per kg
		Leguminous vegetables, shelled or unshelled :	
	0710.21	Peas ( <i>Pisum sativum</i> ) :	
	0710.21.10	Uncooked	30% or Rs.110/=per kg
	0710.21.20	Cooked	30% or Rs.110/=per kg
	0710.22	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :	
	0710.22.10	Uncooked	30% or Rs.110/=per kg
	0710.22.20	Cooked	30% or Rs.110/=per kg
	0710.29	Other :	
	0710.29.10	Uncooked	30% or Rs.110/=per kg
	0710.29.20	Cooked	30% or Rs.110/=per kg
	0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach) :	
	0710.30.10	Uncooked	30% or Rs.110/=per kg
	0710.30.20	Cooked	30% or Rs.110/=per kg
	0710.40	Sweet corn :	
	0710.40.10	Uncooked	30% or Rs.110/=per kg
	0710.40.20	Cooked	30% or Rs.110/=per kg
	0710.80	Other Vegetables :	
	0710.80.10	Uncooked	30% or Rs.110/=per kg
	0710.80.20	Cooked	30% or Rs.110/=per kg
	0710.90	Mixtures of vegetables :	
	0710.90.10	Uncooked	30% or Rs.110/=per kg
	0710.90.20	Cooked	30% or Rs.110/=per kg
<b>07.11</b>		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	

	0711.20	Olives	30% or Rs.110/=per kg
	0711.40	Cucumbers and gherkins :	
	0711.40.10	Cucumbers	30% or Rs.110/=per kg
	0711.40.90	Gherkins	30% or Rs.110/=per kg
		Mushrooms and truffles :	
	0711.51	Mushrooms of the genus <i>Agaricus</i>	30% or Rs.150/=per kg
	0711.59	Other	30% or Rs.150/=per kg
	0711.90	Other vegetables; mixtures of vegetables :	
	0711.90.10	Garlic	30% or Rs.110/=per kg
	0711.90.20	Onions	30% or Rs.110/=per kg
	0711.90.30	Capers	30% or Rs.110/=per kg
	0711.90.90	Other	30% or Rs.110/=per kg
<b>07.12</b>		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>	
	0712.20	Onions	Rs. 300/= per kg
		Mushrooms, wood ears ( <i>Auricularia</i> Spp.) jelly fungi ( <i>Tremella</i> spp.) and truffles :	
	0712.31	Mushrooms of the genus <i>Agaricus</i>	30% or Rs.150/=per kg
	0712.32	Wood ears ( <i>Auricularia</i> spp.)	30% or Rs.150/=per kg
	0712.33	Jelly fungi ( <i>Tremella</i> spp.)	30% or Rs.150/=per kg
	0712.39	Other	30% or Rs.150/=per kg
	0712.90	Other vegetables; mixtures of vegetables :	
	0712.90.10	Garlic	30% or Rs. 110/= per kg
	0712.90.90	Other	Rs. 600/= per kg
<b>07.14</b>		<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>	
	0714.10	Manioc (cassava)	30% or Rs.110/=per kg
	0714.20	Sweet potatoes	30% or Rs.110/=per kg
	0714.30	Yams ( <i>Dioscorea</i> spp. )	30% or Rs.110/=per kg
	0714.40	Taro ( <i>Colocasia</i> spp. )	30% or Rs.110/=per kg
	0714.50	Yautia ( <i>Xanthosoma</i> spp. )	30% or Rs.110/=per kg
	0714.90	Other	30% or Rs.110/=per kg
<b>08.01</b>		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>	
		Coconuts :	
	0801.11	Desiccated :	
	0801.11.10	Edible 'Copra'	30% or Rs.110/=per kg
	0801.11.90	Other	30% or Rs.110/=per kg
	0801.12	In the inner shell (endocarp)	30% or Rs.110/=per kg
	0801.19	Other :	
	0801.19.20	Seed coconut	30% or Rs.110/=per kg
	0801.19.30	King coconut	30% or Rs.110/=per kg
	0801.19.90	Other	30% or Rs.110/=per kg



		Brazil nuts :	
	0801.21	In shell :	
	0801.21.10	Fresh	30% or Rs.110/=per kg
	0801.21.90	Other	30% or Rs.110/=per kg
	0801.22	Shelled	30% or Rs.110/=per kg
		Cashew nuts :	
	0801.32	Shelled	30% or Rs. 110/= per kg
<b>08.02</b>		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>	
		Almonds :	
	0802.11	In shell :	
	0802.11.90	Other	30% or Rs. 110/= per kg
	0802.12	Shelled	30% or Rs. 110/= per kg
		Hazelnuts or filberts ( <i>Corylus spp.</i> ) :	
	0802.21	In shell :	
	0802.21.10	Fresh	30% or Rs. 110/= per kg
	0802.21.90	Other	30% or Rs. 110/= per kg
	0802.22	Shelled	30% or Rs. 110/= per kg
		Walnuts :	
	0802.31	In shell :	
	0802.31.10	Fresh	30% or Rs. 110/= per kg
	0802.31.90	Other	30% or Rs. 110/= per kg
	0802.32	Shelled	30% or Rs. 110/= per kg
	0802.40	Chestnuts ( <i>Castanea spp.</i> ) :	
	0802.41	In shell	30% or Rs. 110/= per kg
	0802.42	Shelled	30% or Rs. 110/= per kg
	0802.50	Pistachios :	
	0802.51	In shell	30% or Rs. 110/= per kg
	0802.52	Shelled	30% or Rs. 110/= per kg
		Macadamia nuts	
	0802.62	Shelled	30% or Rs. 110/= per kg
	0802.70	Kola nuts ( <i>Cola spp.</i> )	30% or Rs. 110/= per kg
	0802.80	Areca nuts	
	0802.80.10	Fresh (not shelled or peeled)	30% or Rs. 110/= per kg
	0802.80.90	Other	30% or Rs. 110/= per kg
	0802.90	Other:	
	0802.90.10	Other(not shelled or peeled)	30% or Rs. 110/= per kg
	0802.90.90	Other	30% or Rs. 110/= per kg
<b>08.03</b>		<b>Bananas, including plantains, fresh or dried :</b>	
	0803.10	Plantains	
	0803.10.10	Fresh	30% or Rs. 120/= per kg
	0803.10.90	Other	30% or Rs. 120/= per kg
	0803.90	Other	
	0803.90.10	Fresh	30% or Rs. 120/= per kg
	0803.90.90	Other	30% or Rs. 120/= per kg

08.04		<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>	
	0804.10	Dates :	
	0804.10.10	Fresh	25% or Rs. 25/= per kg
	0804.10.20	Dried	25% or Rs. 25/= per kg
	0804.20	Figs :	
	0804.20.10	Fresh	30% or Rs. 120/= per kg
	0804.20.20	Dried	30% or Rs. 120/= per kg
	0804.30	Pineapples :	
	0804.30.10	Fresh	30% or Rs. 120/= per kg
	0804.30.20	Dried	30% or Rs. 120/= per kg
	0804.40	Avocados :	
	0804.40.10	Fresh	30% or Rs. 120/= per kg
	0804.40.20	Dried	30% or Rs. 120/= per kg
	0804.50	Guavas, mangoes and mangosteens :	
	0804.50.10	Guavas, fresh	30% or Rs. 120/= per kg
	0804.50.20	Guavas, dried	30% or Rs. 120/= per kg
	0804.50.30	Mangoes, fresh	30% or Rs. 120/= per kg
	0804.50.40	Mangoes, dried	30% or Rs. 120/= per kg
	0804.50.50	Mangosteens, fresh	30% or Rs. 120/= per kg
	0804.50.60	Mangosteens, dried	30% or Rs. 120/= per kg
08.05		<b>Citrus fruit, fresh or dried.</b>	
	0805.10	Oranges :	
	0805.10.20	Dried	20% or Rs. 120/= per kg
	0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :	
	0805.20.10	Fresh	Rs. 30/= per kg
	0805.20.20	Dried	30% or Rs. 120/= per kg
	0805.40	Grapefruit, including pomelos :	
	0805.40.10	Fresh	30% or Rs. 120/= per kg
	0805.40.20	Dried	30% or Rs. 120/= per kg
	0805.50	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>icrus aurantifolia</i> , <i>Citrus latifolia</i> ) :	
	0805.50.10	Fresh	30% or Rs. 120/= per kg
	0805.50.20	Dried	30% or Rs. 120/= per kg
	0805.90	Other :	
	0805.90.10	Fresh	30% or Rs. 120/= per kg
	0805.90.20	Dried	30% or Rs. 120/= per kg
08.06		<b>Grapes, fresh or dried.</b>	
	0806.20	Dried	30% or Rs. 120/= per kg
08.07		<b>Melons (including watermelons) and papaws (Papayas), fresh.</b>	
		Melons (including watermelons) :	
	0807.11	Watermelons	30% or Rs. 120/= per kg
	0807.19	Other	30% or Rs. 120/= per kg



	0807.20	Papaws (papayas)	30% or Rs. 120/= per kg
<b>08.08</b>		<b>Apples, pears and quinces, fresh.</b>	
	0808.30	Pears	30% or Rs. 120/= per kg
	0808.40	Quinces	30% or Rs. 120/= per kg
<b>08.09</b>		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>	
	0809.10	Apricots	30% or Rs. 120/= per kg
		Cherries	
	0809.21	Sour cherries ( <i>Prunus cerasus</i> )	30% or Rs. 120/= per kg
	0809.29	Other	30% or Rs. 120/= per kg
	0809.30	Peaches, including nectarines	30% or Rs. 120/= per kg
	0809.40	Plums and sloes	30% or Rs. 120/= per kg
<b>08.10</b>		<b>Other fruit, fresh.</b>	
	0810.10	Strawberries	30% or Rs. 120/= per kg
	0810.20	Raspberries, blackberries, mulberries and loganberries	30% or Rs. 120/= per kg
	0810.30	Black, white or red currants and gooseberries	30% or Rs. 120/= per kg
	0810.40	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	30% or Rs. 120/= per kg
	0810.50	Kiwifruit	30% or Rs. 120/= per kg
	0810.60	Durians	30% or Rs. 120/= per kg
	0810.70	Persimmons	30% or Rs. 120/= per kg
	0810.90	Other :	
	0810.90.10	Cocoa nuts, raw	30% or Rs. 120/= per kg
	0810.90.90	Other	30% or Rs. 120/= per kg
<b>08.11</b>		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>	
	0811.10	Strawberries	30% or Rs. 120/= per kg
	0811.20	Raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries	30% or Rs. 120/= per kg
	0811.90	Other	30% or Rs. 120/= per kg
<b>08.12</b>		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	
	0812.10	Cherries	30% or Rs. 120/= per kg
	0812.90	Other	30% or Rs. 120/= per kg
<b>08.13</b>		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>	

	0813.10	Apricots	30% or Rs. 120/= per kg
	0813.20	Prunes	30% or Rs. 120/= per kg
	0813.30	Apples	30% or Rs. 120/= per kg
	0813.40	Other fruit :	
	0813.40.10	Tamarind	30% or Rs. 120/= per kg
	0813.40.90	Other	30% or Rs. 120/= per kg
	0813.50	Mixtures of nuts or dried fruits of this Chapter	30% or Rs. 120/= per kg
<b>08.14</b>	<b>0814.00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	30% or Rs. 120/= per kg
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	
		Coffee, not roasted :	
	0901.11	Not decaffeinated :	
	0901.11.10	Coffee Seeds	15%
	0901.11.90	Other	15%
	0901.12	Decaffeinated :	
	0901.12.10	Coffee Seeds	15%
	0901.12.90	Other	15%
		Coffee, roasted :	
	0901.21	Not decaffeinated	15%
	0901.22	Decaffeinated	15%
	0901.90	Other	15%
<b>09.02</b>		<b>Tea, whether or not flavoured</b>	
	0902.30	Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3 kg :	
		In immediate packing of a content not exceeding 4 g.	
	0902.30.13	Other, flavoured	Rs. 4/= per kg
	0902.30.19	Other	Rs. 4/= per kg
		In immediate packing of a content exceeding 4 g but not exceeding 1 kg.	
	0902.30.23	Other, flavoured	Rs. 4/= per kg
	0902.30.29	Other	Rs. 4/= per kg
		In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg.	
	0902.30.33	Other, flavoured	Rs. 4/= per kg
	0902.30.39	Other	Rs. 4/= per kg
	0902.40	Other Black Tea (fermented) and partly fermented tea.	
		In immediate packing of a content exceeding 3 kg, but not exceeding 5 kg.	
	0902.40.11	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, flavoured	Rs. 4/= per kg
	0902.40.12	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, other	Rs. 4/= per kg
	0902.40.13	Other, flavoured	Rs. 4/= per kg
	0902.40.19	Other	Rs. 4/= per kg



		In immediate packing of a content exceeding 5 kg but not exceeding 10 kg.	
	0902.40.21	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, flavoured	Rs. 4/= per kg
	0902.40.22	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, other	Rs. 4/= per kg
	0902.40.23	Other, flavoured	Rs. 4/= per kg
	0902.40.29	Other	Rs. 4/= per kg
		Other :	
	0902.40.91	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, flavoured	Rs. 4/= per kg
	0902.40.92	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, other	Rs. 4/= per kg
	0902.40.93	Other, flavoured	Rs. 4/= per kg
	0902.40.99	Other	Rs. 4/= per kg
<b>09.04</b>		<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>	
		Pepper :	
	0904.11	Neither crushed nor ground	
	0904.11.10	Light Berries of pepper with a density not exceeding 450grams per liter	
	0904.11.11	Organic	15%
	0904.11.19	Other	15%
	0904.11.20	Matured Berries of pepper with a density not exceeding 450grams per liter	15%
	0904.11.30	Other, white	15%
	0904.11.90	Other	15%
	0904.12	Crushed or ground :	
	0904.12.10	Crushed	15%
	0904.12.20	Ground	15%
		Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
	0904.21	Dried, neither crushed nor ground	
	0904.21.90	Other	15%
<b>09.05</b>		<b>Vanilla</b>	
	0905.10	Neither crushed nor ground	
	0905.10.10	Vanilla pods	15%
	0905.10.90	Other	15%
	0905.20	Crushed or ground	15%
<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers.</b>	
		Neither crushed nor ground :	
	0906.11	Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume):	
	0906.11.10	Organic	
	0906.11.11	Quills cut, in retail packs of 1 kg or less and packed in cases	15%
	0906.11.12	Other quills	15%
	0906.11.13	Quillings	15%
	0906.11.14	Featherings	15%

	0906.11.15	Chips	15%
	0906.11.19	Other	15%
	0906.11.90	Other	
	0906.11.91	Quills cut, in retail packs of 1 kg or less and packed in cases	15%
	0906.11.92	Other quills	15%
	0906.11.93	Qullings	15%
	0906.11.94	Featherings	15%
	0906.11.95	Chips	15%
	0906.11.99	Other	15%
	0906.19	Other	15%
	0906.20	Crushed or ground :	
	0906.20.10	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) crushed	15%
	0906.20.20	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) ground	15%
	0906.20.90	Other	15%
<b>09.07</b>		<b>Cloves (whole fruit, cloves and stem) :</b>	
	0907.10	Neither crushed nor ground	
	0907.10.10	Organic	
	0907.10.11	Whole fruit	15%
	0907.10.12	Cloves	15%
	0907.10.13	Stems	15%
	0907.10.90	Other	
	0907.10.91	Whole fruit	15%
	0907.10.92	Cloves	15%
	0907.10.93	Stems	15%
	0907.20	Crushed or ground	15%
<b>09.08</b>		<b>Nutmeg, Mace and Cardamoms.</b>	
		Nutmeg	
	0908.11	Neither crushed nor ground	
	0908.11.10	Organic	
	0908.11.11	Wormy and Punky	15%
	0908.11.19	Other	15%
	0908.11.90	Other	
	0908.11.91	Wormy and Punky	15%
	0908.11.99	Other	15%
	908.12	Crushed or ground	
	0908.12.10	Broken	15%
	0908.12.90	Other	15%
		Mace	
	0908.21	Neither crushed nor ground	15%
	0908.22	Crushed or ground	15%
	0908.30	Cardamoms	
	0908.31	Neither crushed nor ground	15%
	0908.32	Crushed or ground	15%
<b>10.01</b>		<b>Wheat and meslin.</b>	



		Other :	
	1001.91.90	Other	25%
	1001.99	Other	
	1001.99.90	Other	25%
<b>10.05</b>		<b>Maize (corn).</b>	
	1005.90	Other	35%
<b>10.07</b>	1007.00	<b>Grain sorghum.</b>	
	1007.10	Seed	35%
	1007.90	Other	35%
<b>11.01</b>	1101.00	<b>Wheat or meslin flour:</b>	
	1101.00.10	Of Wheat	Rs 25/= per kg
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>	
	1102.20	Maize (corn) flour	15%
	1102.90	Other :	
	1102.90.10	Rice flour	15%
	1102.90.90	Other	15%
<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>	
		Groats and meal :	
	1103.11	Of wheat	15%
	1103.19	Of other cereals	15%
<b>11.04</b>		<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>	
		Rolled or flaked grains :	
	1104.12	Of oats	15%
	1104.19	Of other cereals	15%
		Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
	1104.22	Of oats	15%
	1104.23	Of maize (corn)	15%
	1104.29	Of other cereals	15%
	1104.30	Germ of cereals, whole, rolled, flaked or ground	15%
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>	
	1105.10	Flour, meal and powder	5%
	1105.20	Flakes, granules and pellets	5%

<b>11.06</b>		<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13 of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>	
	1106.10	Of the dried leguminous vegetables of heading 07.13 :	
	1106.10.90	Other	5%
	1106.20	Of sago or of roots or tubers of heading 07.14 :	
	1106.20.10	Arrowroot	10%
	1106.20.90	Other	5%
	1106.30	Of the products of Chapter 8	
	1106.30.10	Dried coconut kernel, ground or powdered after extracting oil	5%
	1106.30.90	other	5%
<b>11.07</b>		<b>Malt, whether or not roasted.</b>	
	1107.10	Not roasted	15%
	1107.20	Roasted	15%
<b>11.08</b>		<b>Starches; inulin.</b>	
		Starches:	
	1108.14	Manioc (cassava) starch	8%
<b>12.07</b>		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>	
	1207.40	Sesamum seeds	20%
<b>14.04</b>		<b>Vegetable products not elsewhere specified or included.</b>	
	1404.90	Other :	
	1404.90.10	Beedi leaves	Rs. 2000/= per kg
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>	
	1508.10	Crude oil	Rs. 15/= per kg
	1508.90	Other	Rs. 15/= per kg
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>	
	1509.10	Virgin	Rs. 15/= per kg
	1509.90	Other	Rs. 15/= per kg
<b>15.10</b>	1510.00	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>	Rs. 15/= per kg



<b>15.12</b>		<b>Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		Cotton-seed oil and its fractions :	
	1512.21	Crude oil, whether or not gossypol has been removed	Rs. 10/= per kg
	1512.29	Other	Rs. 10/= per kg
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		Palm kernel or babassu oil and fractions thereof :	
	1513.21	Crude oil	Rs. 10/= per kg
	1513.29	Other	Rs. 10/= per kg
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>	
		Low erucic acid rape or colza oil and its fractions :	
	1514.11	Crude oil	Rs. 15/= per kg
	1514.19	Other	Rs. 15/= per kg
		Other :	
	1514.91	Crude oil	Rs. 15/= per kg
	1514.99	Other	Rs. 15/= per kg
<b>15.15</b>		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>	
		Linseed oil and its fractions :	
	1515.11	Crude oil	Rs. 10/= per kg
	1515.19	Other	Rs. 10/= per kg
		Maize (corn) oil and its fractions :	
	1515.21	Crude oil	Rs. 15/= per kg
	1515.29	Other	Rs. 15/= per kg
	1515.30	Castor oil and its fractions	Rs. 15/= per kg
	1515.50	Sesame oil and its fractions	Rs. 15/= per kg
	1515.90	Other :	
	1515.90.90	Other	Rs. 15/= per kg
<b>15.16</b>		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>	
	1516.20	Vegetable fats and oils and their fractions	Rs. 50/= per kg
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter , other than edible fats or oils or their fractions of heading 15.16 (+)</b>	

	1517.10	Margarine, excluding liquid margarine	
	1517.10.20	Coconut Butter	Rs. 75/= per kg
	1517.10.30	Other, with a fat content of 80% or more	Rs. 75/= per kg
	1517.10.90	Other	Rs. 75/= per kg
	1517.90	Other	Rs. 75/= per kg
<b>16.01</b>	1601.00	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>	30% or Rs. 110/= per kg
<b>16.02</b>		<b>Other prepared or preserved meat, meat offal or blood.</b>	
		Of poultry of heading 01.05 :	
	1602.32	Of fowls of the species <i>Gallus domesticus</i>	30% or Rs. 110/= per kg
	1602.39	Other	
		Of swine :	
	1602.41	Hams and cuts thereof	30% or Rs. 110/= per kg
	1602.42	Shoulders and cuts thereof	
	1602.49	Other, including mixtures	30% or Rs. 110/= per kg
	1602.50	Of bovine animals	30% or Rs. 110/= per kg
	1602.90	Other, including preparations of blood of any animal	30% or Rs. 110/= per kg
<b>16.03</b>	1603.00	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	30% or Rs. 100/= per kg
<b>17.02</b>		<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>	
	1702.90	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :	
	1702.90.10	Brewing sugar, artificial honey	Rs. 250/= per kg
	1702.90	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :	
	1702.90.10	Brewing sugar, artificial honey	Rs. 250/= per kg
		Varieties of sakkara, jaggery	
	1702.90.21	Sakkara (suger cane jaggery)	Rs. 250/= per kg
	1702.90.22	Kithul jaggery	Rs. 250/= per kg
	1702.90.29	Other	Rs. 250/= per kg
	1702.90.30	Kithul treacle	Rs. 250/= per kg
	1702.90.90	Other	Rs. 250/= per kg
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	
	1704.10	Chewing gum, whether or not sugar-coated :	
	1704.10.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1704.10.90	Other	35% or Rs. 100/= per kg



	1704.90	Other :	
	1704.90.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1704.90.90	Other	35% or Rs. 100/= per kg
<b>18.01</b>	<b>1801.00</b>	<b>Cocoa beans, whole or broken, raw or roasted :</b>	
	1801.00.10	Whole or broken, raw	10%
	1801.00.20	Roasted	10%
<b>18.02</b>	<b>1802.00</b>	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	10%
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>	
	1803.10	Not defatted	10%
	1803.20	Wholly or partly defatted	10%
<b>18.04</b>	<b>1804.00</b>	<b>Cocoa butter, fat and oil.</b>	10%
<b>18.05</b>	<b>1805.00</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	5%
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa.</b>	
	1806.10	Cocoa powder, containing added sugar or other sweetening matter	35% or Rs. 100/= per kg
	1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg Other, in blocks, slabs or bars :	35% or Rs. 100/= per kg
		Other, in blocks, slabs or bars :	
	1806.31	Filled	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1806.32	Not filled	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1806.90	Other	35% or 35% of 65% of MRP or Rs. 100/= per kg
<b>19.01</b>		<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>	
	1901.90	Other	
	1901.90.10	Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk,	15%
	1901.90.90	Other	
	1901.90.91	Maize based preparations	15%
	1901.90.92	Soya bean based preparations	15%

	1901.90.93	Green gram based preparations	15%
	1901.90.99	Other	5%
<b>19.02</b>		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>	
		Uncooked pasta, not stuffed or otherwise prepared :	
	1902.11	Containing eggs	30% or Rs. 80/= per kg
	1902.19	Other	30% or Rs. 80/= per kg
	1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	30% or Rs. 80/= per kg
	1902.30	Other pasta	30% or Rs. 80/= per kg
	1902.40	Couscous	30% or Rs. 80/= per kg
<b>19.04</b>		<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>	
	1904.10	Prepared foods obtained by the swelling or roasting of cereal or cereal products	30% or Rs. 80/= per kg
	1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30% or Rs. 80/= per kg
	1904.30	Bulgur wheat	30% or Rs. 80/= per kg
	1904.90	Other	30% or Rs. 80/= per kg
<b>19.05</b>		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>	
	1905.10	Crispbread	35% or Rs. 100/= per kg
	1905.20	Gingerbread and the like	35% or Rs. 100/= per kg
		Sweet biscuits, waffles and wafers :	
	1905.31	Sweet biscuits :	
	1905.31.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.31.90	Other	35% or Rs. 100/= per kg
	1905.32	Waffles and wafers :	
	1905.32.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.32.90	Other	35% or Rs. 100/= per kg
	1905.40	Rusks, toasted bread and similar toasted products :	
	1905.40.10	In retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.40.90	Other	35% or Rs. 100/= per kg
	1905.90	Other :	
	1905.90.10	Bread	35% or Rs. 100/= per kg



	1905.90.20	Other, in retail packaging of 1 kg or less	35% or 35% of 65% of MRP or Rs. 100/= per kg
	1905.90.90	Other	35% or Rs. 100/= per kg
<b>20.01</b>		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>	
	2001.10	Cucumbers and gherkins :	
	2001.10.10	Cucumbers	35% or Rs. 110/= per kg
	2001.10.20	Gherkins	35% or Rs. 110/= per kg
	2001.90	Other	35% or Rs. 110/= per kg
<b>20.02</b>		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</b>	
	2002.10	Tomatoes, whole or in pieces	20% or Rs. 25/= per kg
	2002.90	Other	20% or Rs. 25/= per kg
<b>20.03</b>		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>	
	2003.10	Mushrooms of the genus <i>Agaricus</i>	35% or Rs. 125/= per kg
	2003.90	Other	
	2003.90.10	Truffles	35% or Rs. 125/= per kg
	2003.90.90	Other	35% or Rs. 125/= per kg
<b>20.04</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>	
	2004.10	Potatoes	35% or Rs. 125/= per kg
	2004.90	Other vegetables and mixtures of vegetables	35% or Rs. 125/= per kg
<b>20.05</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>	
	2005.10	Homogenised vegetables	35% or Rs. 125/= per kg
	2005.20	Potatoes	35% or Rs. 125/= per kg
	2005.40	Peas ( <i>Pisum sativum</i> )	35% or Rs. 125/= per kg
		Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ) :	
	2005.51	Beans, shelled	35% or Rs. 125/= per kg
	2005.59	Other	35% or Rs. 125/= per kg
	2005.60	Asparagus	35% or Rs. 125/= per kg
	2005.70	Olives	35% or Rs. 125/= per kg
	2005.80	Sweet corn ( <i>Zea mays var. saccharata</i> )	35% or Rs. 125/= per kg
		Other vegetables and mixtures of vegetables:	
	2005.91	Bamboo shoots	35% or Rs. 125/= per kg
	2005.99	Other	35% or Rs. 125/= per kg

20.06	2006.00	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised) :</b>	
	2006.00.10	Processed fruits	35% or Rs. 125/= per kg
	2006.00.90	Other	35% or Rs. 125/= per kg
20.07		<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>	
		Other :	
	2007.91	Citrus fruit	35% or Rs. 125/= per kg
	2007.99	Other	35% or Rs. 125/= per kg
20.08		<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>	
		Nuts, ground-nuts and other seeds, whether or not mixed together :	
	2008.11	Ground-nuts	35% or Rs. 125/= per kg
	2008.19	Other, including mixtures :	
	2008.19.10	Cashew nuts	35% or Rs. 125/= per kg
	2008.19.20	Liquid coconut milk	25% or Rs. 125/= per kg
	2008.19.30	Coconut milk powder	25% or Rs. 125/= per kg
	2008.19.40	Coconut cream	25% or Rs. 125/= per kg
	2008.19.90	Other	35% or Rs. 125/= per kg
	2008.20	Pineapples	35% or Rs. 125/= per kg
	2008.30	Citrus fruit :	
	2008.30.90	Other	35% or Rs. 125/= per kg
	2008.40	Pears	35% or Rs. 125/= per kg
	2008.50	Apricots :	
	2008.50.90	Other	35% or Rs. 125/= per kg
	2008.60	Cherries	35% or Rs. 125/= per kg
	2008.70	Peaches, including nectarines	35% or Rs. 125/= per kg
	2008.80	Strawberries	35% or Rs. 125/= per kg
		Other, including mixtures other than those of subheading 2008.19 :	
	2008.91	Palm hearts	35% or Rs. 125/= per kg
	2008.93	Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	35% or Rs. 125/= per kg
	2008.97	Mixtures	35% or Rs. 125/= per kg
	2008.99	Other :	
	2008.99.10	Mangoes pulp in bulk packaging of 3 kg or more	35% or Rs. 125/= per kg
	2008.99.90	Other	35% or Rs. 125/= per kg
20.09		<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>	



		Orange juice :	
	2009.11	Frozen :	
	2009.11.90	Other	35% or Rs. 110/= per kg
	2009.12	Not frozen, of a Brix value not exceeding 20	35% or Rs. 110/= per kg
	2009.19	Other	35% or Rs. 110/= per kg
		Grape fruit (including pomelo) juice:	
	2009.21	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
	2009.29	Other	35% or Rs. 110/= per kg
		Juice of any other single citrus fruit :	
	2009.31	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
	2009.39	Other	35% or Rs. 110/= per kg
		Pineapple juice :	
	2009.41	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
	2009.49	Other	35% or Rs. 110/= per kg
	2009.50	Tomato juice	35% or Rs. 110/= per kg
		Grape juice (including grape must) :	
	2009.61	Of a Brix value not exceeding 30	35% or Rs. 110/= per kg
	2009.69	Other	35% or Rs. 110/= per kg
		Apple juice :	
	2009.71	Of a Brix value not exceeding 20	35% or Rs. 110/= per kg
	2009.79	Other	35% or Rs. 110/= per kg
		Juice of any other single fruit or vegetable :	
	2009.81	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	35% or Rs. 110/= per kg
	2009.89	Other	
	2009.89.10	Passion	35% or Rs. 110/= per kg
	2009.89.90	Other	35% or Rs. 110/= per kg
	2009.90	Mixtures of juices	35% or Rs. 110/= per kg
<b>21.01</b>		<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>	
		Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee :	
	2101.11	Extracts, essences and concentrates	15%
	2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15%
	2101.20	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :	
		Instant tea, certified by Sri Lanka Tea Board as wholly of Sri Lankan origin	
	2101.20.11	In immediate packing of a content not exceeding 4 g	15%
	2101.20.12	In immediate packing of a content exceeding 4 g, but not exceeding 1 kg.	15%
	2101.20.13	In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg.	15%
	2101.20.19	Other	15%
		Instant tea, other:	
	2101.20.91	In immediate packing of a content not exceeding 4 g	15%

	2101.20.92	In immediate packing of a content exceeding 4 g, but not exceeding 1 kg	15%
	2101.20.93	In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg	15%
	2101.20.99	Other	15%
	2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15%
<b>21.03</b>		<b>Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>	
	2103.10	Soya sauce	30% or Rs. 125/= per kg
	2103.20	Tomato ketchup and other tomato sauces	30% or Rs. 125/= per kg
	2103.30	Mustard flour and meal and prepared mustard	30% or Rs. 125/= per kg
	2103.90	Other	
	2103.90.90	Other	30% or Rs. 125/= per kg
<b>21.04</b>		<b>Soups and broths and preparations therefore; homogenised composite food preparations.</b>	
	2104.10	Soups and broths and preparations thereof	30% or Rs. 125/= per kg
	2104.20	Homogenised composite food preparations	30% or Rs. 125/= per kg
<b>21.05</b>	2105.00	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	30% or Rs. 125/= per kg
<b>21.06</b>		<b>Food preparations not elsewhere specified or included.</b>	
	2106.90	Other:	
		Other Preparations:	
	2106.90.97	'Unprocessed coconut water preserved with ascorbic acid put	20%
	2106.90.99	Other	20%
<b>22.01</b>		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	
	2201.10	Mineral waters and aerated waters :	
	2201.10.10	Mineral waters	35% or Rs. 110/= per l
	2201.10.90	Other	35% or Rs. 110/= per l
	2201.90	Other :	
	2201.90.10	Water	35% or Rs. 110/= per l
	2201.90.90	Other	35% or Rs. 110/= per l
<b>22.02</b>		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>	



	2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	35% or Rs. 110/= per l
	2202.90	Other	
	2202.90.10	Tea in beverage form	35% or Rs. 110/= per l
	2202.90.30	Beverages put-up for retail sale as "Energy-drinks	35% or Rs. 110/= per l
	2202.90.40	Herbs based beverages	35% or Rs. 110/= per l
	2202.90.90	Other	35% or Rs. 110/= per l
<b>22.03</b>	<b>2203.00</b>	<b>Beer made from malt.</b>	
	2203.00.10	Canned beer less than 350 ml	50%
	2203.00.20	Canned beer 350 ml or more	50%
	2203.00.90	Other	50%
<b>22.04</b>		<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	
	2204.10	Sparkling wine	50%
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
	2204.21	In containers holding 2 l or less	50%
	2204.29	Other	50%
	2204.30	Other grape must	50%
<b>22.05</b>		<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	
	2205.10	In containers holding 2 l or less	50%
	2205.90	Other	50%
<b>22.06</b>	<b>2206.00</b>	<b>Other fermented beverages (for example, cider, perry mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	
	2206.00.10	Non alcoholic beverages	50%
	2206.00.90	Other	50%
<b>22.07</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>	
	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	50%
	2207.20	Ethyl alcohol and other spirits, denatured, of any strength :	
	2207.20.10	Spirits denatured in accordance with regulations framed under the Excise Ordinance	50%
	2207.20.90	Other	50%
<b>22.08</b>		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>	

	2208.20	Spirits obtained by distilling grape wine or grape marc	70%
	2208.30	Whiskies	70%
	2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products :	
	2208.40.10	Rum	70%
	2208.40.90	Other	70%
	2208.50	Gin and Geneva	70%
	2208.60	Vodka	70%
	2208.70	Liqueurs and cordials	70%
	2208.90	Other :	
	2208.90.10	Coconut base arrack	70%
	2208.90.90	Other	70%
<b>22.09</b>	2209.00	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	35% or Rs. 100/= per l
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>	
	2401.10	Tobacco, not stemmed/stripped	30%
	2401.20	Tobacco, partly or wholly stemmed/stripped	30%
	2401.30	Tobacco refuse	30%
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	
	2402.10	Cigars, cheroots and cigarillos, containing tobacco	Rs. 6000 per kg net weight
	2402.20	Cigarettes containing tobacco :	
	2402.20.10	Beedies	30%
	2402.20.20	Cigarettes, each not exceeding 60 mm in length	30%
	2402.20.30	Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	30%
	2402.20.40	Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	30%
	2402.20.50	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	30%
	2402.20.60	Cigarettes, each exceeding 84 mm in length	30%
	2402.90	Other	30%
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	
	2403.11	Water pipe tobacco specified in Subheading Note 1 to this Chapter	30%
	2403.19	Other	
	2403.19.10	Pipe tobacco	30%
	2403.19.20	Beedi tobacco	30%
	2403.19.90	Other	30%
		Other :	
	2403.91	"Homogenised" or 'reconstituted" tobacco :	
	2403.91.10	Pipe tobacco	30%



	2403.91.90	Other	30%
	2403.99	Other :	
	2403.99.10	Pipe tobacco	30%
	2403.99.90	Other	30%
25.01	2501.00	<b>Salt ( including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>	Rs. 25/= per kg
25.23		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>	
		Portland cement :	
	2523.21	White cement, whether or not artificially coloured	8%
	2523.29	Other :	
	2523.29.10	Water-proof cement, boiler cement and similar compositions	8%
	2523.29.20	Other portland cement imported in packings of 50 kg and below	14%
	2523.29.30	Other portland cement imported in packings of over 50 kg or in bulk	8%
	2523.30	Aluminous cement	8%
	2523.90	Other hydraulic cements	8%
27.10		<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>	
		Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, <b>other than those containing biodiesel</b> and other than waste oils :	
	2710.19	Other :	
	2710.19.70	Lubricating oils (Base-oils) for the preparation of lubricants	6%
	2710.19.80	Lubricants	14%
27.12		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>	
	2712.20	Paraffin wax containing by weight less than 0.75% of oil	5%
	2712.90	Other	5%

30.03		<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>	
	3003.90	Other:	
		Ayurveda/Herbal preparations:	
	3003.90.11	Schedule 01 Preparations certified by the Commissioner of Ayurveda	30% or Rs.2000 /= per kg
	3003.90.12	Schedule 02 Preparations certified by the Commissioner of Ayurveda	20% or Rs. 500 /= per kg
	3003.90.13	Schedule 03 Preparations certified by the Commissioner of Ayurveda	10% or Rs.200 /= per kg
	3003.90.15	Schedule 05 Preparations certified by the Commissioner of Ayurveda	35% or Rs.2000 /= per kg
	3003.90.19	Other	35% or Rs.2000/= per kg
30.04		<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b>	
	3004.90	Other	
		Ayurveda/Herbal preparations	
	3004.90.11	Schedule 01 Preparations certified by the Commissioner of Ayurveda	30% or Rs.2000 /= per kg
	3004.90.12	Schedule 02 Preparations certified by the Commissioner of Ayurveda	20% or Rs.500 /= per kg
	3004.90.13	Schedule 03 Preparations certified by the Commissioner of Ayurveda	10% or Rs.200 /= per kg
	3004.90.15	Schedule 05 Preparations certified by the Commissioner of Ayurveda	35% or Rs.2000/= per kg
	3004.90.19	Other	35% or Rs.2000/= per kg
30.05		<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>	
	3005.10	Adhesive dressings and other articles having an adhesive layer	Rs. 100/= per kg
	3005.90	Other	Rs. 100/= per kg
32.08		<b>Paints and varnishes ( including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a nonaqueous medium: solutions as defined in Note 4 to this Chapter</b>	
	3208.10	Based on polyesters:	
	3208.10.10	Paints (including enamels)	Rs. 80/= per kg
	3208.10.90	Other	Rs. 80/= per kg



	3208.20	Based on acrylic or vinyl polymers:	
	3208.20.10	Paints (including enamels)	Rs. 80/= per kg
	3208.20.90	Other	Rs. 80/= per kg
	3208.90	Other	
	3208.90.20	Paints (including enamels)	Rs. 80/= per kg
	3208.90.90	Other	Rs. 80/= per kg
<b>32.09</b>		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>	
	3209.10	Based on acrylic or vinyl polymers:	
	3209.10.10	Paints (including enamels)	Rs. 80/= per kg
	3209.10.90	Other	Rs. 80/= per kg
	3209.90	Other	
	3209.90.10	Paints (including enamels)	Rs. 80/= per kg
	3209.90.90	Other	Rs. 80/= per kg
<b>32.10</b>	3210.00	<b>Other Paints and varnishes ( including enamels and lacquers and distempers) prepared water pigments of a kind used for finishing leather.</b>	
	3210.00.20	Paints (including enamels)	Rs. 80/= per kg
	3210.00.90	Other	Rs. 80/= per kg
<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>	
	3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	Rs. 50/= per kg
	3214.90	Other :	
	3214.90.10	Water based surfacing preparations for facades, walls and ceilings	Rs. 50/= per kg
	3214.90.90	Other	Rs. 20/= per kg
<b>32.15</b>		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid</b>	
		Printing ink	
	3215.11	Black	Rs. 30/= per kg
	3215.19	Other	Rs. 30/= per kg
<b>33.02</b>		<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw material in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages</b>	
	3302.90	Other	15%