

ANNEX 2B

SCHEDULE OF TARIFF COMMITMENTS

SRI LANKA

Headnotes

1. The eight-digit of the tariff classification number (HS Codes) of Sri Lanka referred to in this Schedule are based on the HS 2022 version of the World Customs Organization.
2. Tariff lines (HS Codes) indicated with “U” in each stage of reduction in this Schedule shall be excluded from any commitment of tariff reduction or elimination (Exclusion Track). Base rate of HS Codes in the Exclusion Track, provided in this Schedule shall not be subject to Standstill Clause.
3. Base rate of Customs duties of Sri Lanka is cumulative of the Commodity Export Support Scheme Levy (CESS), Ports and Airports Development Levy (PAL) and the Customs Import Duty (CID). Any HS Code categorised in the Tariff Concessions in the Schedule of Tariff Commitments shall not be subject to the Special Commodity Levy (SCL).