

CONCESSIONS GRANTED BYSRI LANKA

Tariffs

Tariff Item Number	Description of product	Customs Duty		
		Base Rate of Duty	GSTP Concession Rate of Duty Margin of preference *	Remarks
Ex 08.04A	Grapes (fresh)	60% or Rs.20/= per kg	16.6% or 20%	
	Apples	Rs;30/=per kg	16.6%	
Ex 06.06 A	Glycerol & glycerol lyes	25%	40%	
15.11	Prepared or preserved fish including caviar & caviar substitutes			
16.04	(i) caviar & caviar substitute	60%	16.6%	
	(ii) Other	10%	25%	
Ex 21.07	(viii) Preserved hearts of Palm	45%	22.2%	
22.09 C	(ii) Rum	Rs.260/=per proof litre	3.85%	
25.10 A&B	(i) Rock phosphate	5%	50%	
32.07	Other colouring matter : inorganic products of a kind used as luminophores	5%	40%	
36.02	Prepared explosives other than propellent powders	25%	40%	
	(i) Blasting gelatine, glegnite, dynamite, blasting gun poweder not passing n0.10 standard mess			
	(ii) Other	25%	40%	
37.02	Film in rolls, sensitised unexposed, perforated or not			
	(i) cinematographic 16mm and 35 mm	5%	40%	
	(ii) Other	25%	40%	

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Ex 49.11	Wall paper and lincrusta	50%	16.6%	
Ex 68.02	(i) Balls for crushing mills	-	-	
78.05	(ii) Other Other articles of zinc	60%	16.6%	
84.24 D	(i) Callots Other machinery	5%	50%	
E	Parts	25%	20%	
84.25 A	Lawn movers	25%	20%	
Ex 94.30 A	Machinery for sugar manufacture	5%	50%	
84.41 A	Sewing machines (i) certified by the Ministry of textiles industries/ Ministry of industries & scientific Affairs as being of industrial type	5%	50%	
84.51	Typewriters other than typewriters incorporating calculating mechanisms	5%	40%	
84.62	Ball, roller or needle roller bearings (iv) Other	5%	50%	
Ex 87.02 A	(c) Other-four wheel drive vehicles (jeeps)	60%	16.6%	
Ex 87.02 C	(ii) (b) Other (iv)Other	15%	16.6%	
Ex 87.02 C	(b) Other tankers	35%	26.6%	
Ex 87.03	(ii) Other-Mobile workshops	25%	20%	

* Percentage reduction of MFN (base) rate