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 Customs House, No. 40, Main Street, Colombo 11.

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 Web Site }



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 இலங்கைச் சுங்கம்
 Sri Lanka Customs

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 Date }

P1
 CUS/NC/2014

11.09.2014

Mr. Thishan Karunasena
 Executive Director
 Sena Mills Refineries (Pvt) Ltd.
 No. 40, New Kelani Bridge Road,
 Orugodawatte,
 Wellampitiya.

Dear Sir,

Classification of Commodity Claimed to be "Crude Palm Fatty Acid"

This has reference to your letter dated 01.09.2014 regarding the subject classification decision.

The issue was discussed at several NC Sessions starting from the session 02 of 2014; you attended most of those Sessions along with your Counsel and made submissions.

As you are aware three Cusdecs had been referred to NC Committee as follows:

- i. CusDec No. I- 17000 of 05.09.2013 (referred by Customs Intelligence Unit)
- ii. CusDec No. I-24580 of 19.02.2014 and
- iii. CusDec No. I-28257 of 28.02.2014 (referred by Information, Communication & Technology Directorate)

The question the Committee had to decide was whether the commodity was

- a) Palm oil as claimed by investigating officers; or
- b) a derivative of palm oil; or
- c) a mixture of several chemical substances

The committee noted that none of the analysis reports identified the commodity in question as "Palm Oil". All stated that various samples referred contained fatty acids and fats approximately in 1:3 ratio. Under those circumstances, the Committee had to classify a commodity which was a mixture of fatty acid and oil (which is derived from Palm Oil). Such mixture fall classified in heading 15.18.

Having carefully considered all the analysis reports indicating the composition of the commodity samples, the committee finally decided to classify the commodity (which was a mixture of about 25% fatty acids and 75% fatty oils) in subheading 1518.00.

[Signature]
 12.09.2014.
 R.D.P.T. Seneviratne
 Additional Director General of Customs (Regional) / former Secretary (NC)
 For Director General of Customs

දුරකථන අංකය } GENERAL TELEPHONE NOS. - 0112470945, 0112470946, 0112470947, 0112470948

දුරකථන අංකය } தொலைபேசி இல. } Telephone } Director General of Customs }	0112347881	දුරකථන අංකය } தொலைபேசி இல. } Telephone } Additional Director General of Customs } 0112446764 } தொலைபேசி இல. } Fax }	Admin	Corporate	Enforcement	Rev & Serv.	Regional	
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