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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 1933/16 - 2015 සැප්තැම්බර් මස 22 වැනි අඟහරුවාදා - 2015.09.22

No. 1933/16 - TUESDAY SEPTEMBER 22, 2015

(Published by Authority)

PART I : SECTION (I) – GENERAL

Government Notifications

CUSTOMS NOTIFICATION

The Customs Ordinance (Chapter 235)

ORDER UNDER ARTICLE 10 OF SCHEDULE 'E' OF THE CUSTOMS (AMENDMENT) ACT, No. 2 OF 2003

IN pursuance of the powers vested in me by Article 10 of Schedule 'E' of the Customs (Amendment) Act, No. 2 of 2003, I, Ravi Karunanayake, Minister of Finance, do hereby order that the Customs value of motor vehicles imported and classifiable within the heading 87.02, 87.03, 87.04, 87.05 and 87.11 of the Harmonized Commodity Description and Coding System shall be as set out below and all Customs duties and other levies payable at the time of importation shall be calculated on the basis of such value. This Order shall be in force from 17th September 2015 and continue until further notice.

CUSTOMS VALUATION OF MOTOR VEHICLES

The Customs value of the motor vehicles of HS heading 87.02, 87.03, 87.04, 87.05 and 87.11 shall be the aggregate of the following items (i), (ii), (iii) and (iv):

- (i) Customs value, determined by the Director General of Customs based on the price furnished by the manufacturer of such vehicle.
- (ii) Cost of transport to the port of Sri Lanka.
- (iii) Loading, unloading and handling charges associated with the transport to the port of Sri Lanka.
- (iv) Cost of insurance to the port of Sri Lanka.

The Gazette Notification No. 1901/3 of 10th February 2015, published under Article 10 of Schedule 'E' of the Customs (Amendment) Act, No. 2 of 2003 is hereby repealed with effect from 16th September 2015. However for the purpose of determination of Customs value of motor vehicles, imported based on the Letter of Credit (s) established on or before September 16, 2015, the Gazette Notification No. 1901/3 dated February 10, 2015 shall be deemed to be in effect and applicable.

RAVI KARUNANAYAKE,
Minister of Finance.

22nd September 2015,
Ministry of Finance,
Colombo 01

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