

**Based on information collected up to June 2004**

### 1. TARIFF MEASURES

#### Structure of the tariff schedule

Sri Lanka applies an eight-digit tariff nomenclature based on the Harmonized System. The tariff schedule has two columns showing preferential rates and MFN customs duty rates. It is followed by a list of concessions and a list of exemptions.

#### Tariff publications

Sri Lanka. Ministry of Finance. Revenue Protection Order Nos 91/12 and 93/07 (published in The Gazette of the Democratic Socialist Republic of Sri Lanka Extraordinary Nos. 719/21 of 19 June 1992 and 792/19 of 10 November 1993, respectively). Obtainable from Customs Department, Chaithiaya Road, Colombo 1.

#### 12 MFN Duties

MFN duty rates (defined in the tariff as general rates) are with a few exceptions ad valorem rates of duty.

Since January 2004, the tariff schedule contains five bands (3%, 6%, 12%, 16% and 27.5%) which apply to most products. As lower rates apply to raw materials and capital equipment, higher rates apply to finished products. A number of items continue to face customs duties outside the five-band system, for instance motor vehicles are levied at 25%, tobacco at 75% and cigarettes at 100%, cigars and cheroots at 250%. Duty exemption is set on pharmaceutical products, printed books, newspapers, pictures and other products, printed books, newspapers, pictures and other products of the printing industry, silk, wool, fine or coarse animal hair, cotton, other textiles fibers, man made filaments and staple fibers, special woven fabrics, tufted textile fabrics, knitted or crocheted fabrics, natural or cultured pearls, precious and semi-precious stones. Certain items such as rice, beedi leaves, sugar, dried chillies, tobacco, and petroleum products are subject to both ad valorem and specific rates, while specific duties are levied on potatoes, red onion, big onion, green gram, cowpea, T/dhal, chillies, rice and sugar.



#### 13 Bound rates

Bound rates apply to agricultural and a few non-agricultural goods at the rate of 50%.



#### 16 Temporary reduced duties

Temporary reduced or suspended rates are set on raw materials, machinery, equipment, accessories and spare parts imported for the manufacture of export articles, pharmaceuticals, and jewellery. Similar concessions are granted to imports of work trucks used in industries which export 100% of their output, plywood chests and multi-walled paper sacks

conditioned for bulk packaging of tea for exports, fish caught by fishing vessels registered in Sri Lanka, articles of plastics or textiles used in engineering construction, appliances used to convert solar energy, net fabrics for horticultural use, seeds and plants for planting purposes, ground equipment and technical supply for aeronautic use, drugs and chemicals imported for educational purposes or research work, hotel equipment, s.k.d. auto trishaws, homeopathic drugs, invalid carriages, articles designed for disabled people, medical and surgical machinery and instruments for treatment of kidney disorders.

Within the framework of a new tax incentives package for the jewellery and gems industry, import duties on rough gemstones are abolished and duties on imported cut and polished stones, gold, machinery, equipment, tools, consumables and lab equipment used in the gem and jewellery industry are reduced. A special scheme is operative for silver jewellery exporters to clear silver on the basis of submitting an annual block personal guarantee in lieu of payment of duties and other charges (reported in BfAI document No. 57870 of July 1994).

Under the Revenue Protection Order No. 7/2002, imported inputs and capital goods may be levied at concessional duty rate of 2,5%. Following is the list of items importable under concessional rates as published in the Gazette of the DSR of SL - Extraordinary No. 1261/12- of 6 November 2002 - Revenue protection Order No. 07/2002: material imported for the fabrication of plant, machinery and equipment to be used in industry which export 25% or more and less than 50% of the output under terms and conditions as are approved by the Secretary to the Treasury; and capital and intermediate goods and transport equipment for use exclusive at the place of production, imported for the exclusive use of an industry which exports and/or supplies to direct exporters, 25% or more and less than 50% of its output under such terms and conditions as are approved by the Secretary to the Treasury.

Furthermore, duty exemption is set on essential goods such as medical equipment, textiles, yarns and related ancillary and capital goods for the textile industry; computer hardware, software, and related equipment, agricultural machinery such as seed cleaning and packing machines, tea bag packing machines, color separators, tractors, and trucks; certain agricultural chemicals such as nitrogen, phosphorous, potassium, and other fertilizers.

The Government maintains a list of 22 product categories exempted from import duties, published in the Gazette of the DSR of SL -Extraordinary No. 1261/12 of 6 November 2002- Revenue Protection Order No. 07/2002, and Customs Laws of Sri Lanka (2002), A Manual, P.Weerasekera and T.Kanathalingam.



## Preferential duties under trade agreements

### 19 Preferential duties under trade agreement

Preferential rates apply to certain imports from the Bangkok Agreement countries; the Bangkok Agreement was signed in 1975 and provides for liberalization of both tariff and non tariff barriers, though till now, the agreement is limited to tariff concessions. The Agreement comprises the following country members: Sri Lanka, Bangladesh, China since 2001, India, the Republic of Korea, and Lao People's Democratic Republic. Sri Lanka grants concessional entry to 288 items, with most concessions at 50% of the MFN tariff rates extended to all member countries of the agreement; in addition to the above preferences, Sri Lanka provides for additional concessions to Bangladesh on 30 tariff lines, and to the Lao PDR on seed

lac and stick lac, cotton linters.

Goods benefiting from preferences include selected dried fish, animal waste, leather, paper and articles of paper, cotton, certain textile yarns and fabrics, fishing nets, primary articles of iron and steel, refrigerators, machine tools, industrial wire and cable, and motor vehicles chassis.

Preferential rates apply to specific products imported from Iran, Egypt, Brazil, Cuba, Bangladesh, Peru, Mexico, Yugoslavia and Romania.

Sri Lanka grants preferential tariff treatment to goods originating in Burma, with rates lower than non-preferential rates, and ranging from 5% to 10%.

GSTP: Sri Lanka as a participant in the Global System of Trade preferences among developing countries, offers tariff concessions on fruit, prepared fish, rum, prepared explosives, film in rolls, wall paper, sewing machines and four-wheel-drive vehicles.



## 19.2 Regional and sub-regional agreements

Sri Lanka as a member of the South Asian Association for Regional Cooperation (SAARC) agreed to extend preferences initially on a product-by-product basis to other member states under the Agreement on SAARC Preferential Trading Arrangements (SAPTA). SAPTA was signed in April 1993 by Bangladesh, Bhutan, India, the Maldives, Nepal, Pakistan and Sri Lanka and will come into effect after ratification by all SAARC member states. Among SAARC members, countries such as Sri Lanka, Bangladesh, and Nepal have been designated as least developed countries, making them eligible for special benefits.

Under SAPTA, reduced rates are set on certain goods including raw materials, agricultural products, livestock, marine products, and scrap metal, if these goods contain as least 50% input from SAPTA countries. During the 11th Summit of the South Asian Association for Regional Cooperation (SAARC), a more important step was the decision to have the South Asian Free Trade Agreement (SAFTA) ready to be launched by January 2006.

Sri Lanka is a member of BIMST together with Bangladesh, India, Myanmar and Thailand, an economic grouping formed in 1997, and which membership is confined to countries having direct access to the Bay of Bengal. Its objective is to work towards a preferential trade agreement among its members in view of establishing a Free Trade Area. In addition Sri Lanka is also a member of the Indian Ocean Rim Association for Regional Cooperation (IOR-ARC) established in 1997.



## 19.3 Bilateral agreements

A free trade agreement has been signed by Sri Lanka with India (ILFTA) on 28 of December 1998; the agreement became effective on 1 of March 2000. Under this agreement, while Sri Lanka will phase out for a period of eight years tariffs on most Indian imports, India will phase out tariffs on most Sri Lankan imports for a period of three years. The FTA does not remove all tariffs on all goods at once, there still remain negative list to protect national interest of both countries.

A Free Trade Agreement (FTA) has been signed between Sri Lanka and Pakistan on the 1st of August 2002 with the view of promoting the expansion of trade in goods, and contributing in this way, the removal of barriers to trade in goods.

A framework trade agreement has been signed by Sri Lanka and the United States of America in 2002 with the aim of facilitating continued negotiations towards a free trade agreement. In the same context, another framework free trade agreement was signed with Egypt in 2003.

Sri Lanka and the European Union are engaged into commercial cooperation agreement providing for the mutual granting of equal most-favoured-nation treatment and trade development etc...

CEPASS is a comprehensive Economic Partnership Agreement concluded in October 2003 between Sri Lanka and Singapore.



## 2. PARA-TARIFF MEASURES

### 21 Customs surcharges

A standard profit tax of 25% of the c.i.f. value plus customs duty is levied on all imports.

Temporary surcharges are levied at specific rates on such goods as beedi tobacco, excise books, various woven fabrics, lace, hand-woven tapestry, embroidery, quilted textile products, pile fabrics, knitted or crocheted fabrics, garments, bed linen, table linen, toilet and kitchen linen, curtains, household articles of porcelain of ceramic or china, bars and rods of iron or non-alloy steel, razors and razor blades, filtering and purifying machinery and apparatus for liquids or gases, electric motors and generators, primary cells and batteries, bicycles, tooth brushes, and lead pencils. Surcharges are set out in the Customs Ordinance (Chapter 235) Order under section 10 A in The Gazette of the Democratic Socialist Republic of Sri Lanka Extraordinary No. 792/18 of 10 November 1993.

For the fiscal year 2004, the customs surcharge duty has been reduced from 20% to 10%. Goods exempted from surcharge levy include milk and cream, potatoes, onions and shallots, dried leguminous vegetables, chillies, rice, wheat or meslin flour, edible oil, sugar, infants' ilk foods, infant's food and chapters 50 to 60 of the customs schedule.



### Additional Taxes and Charges

#### 22.3 Import licence fee

A licence fee of 0,1% of c.i.f. value is charged by the Department of Import and Export, for each licence issuance.



#### 22.6 Tax on transport facilities

Ports and Airports Development Levy (PAL) replaced the abolished stamp duty and is in force since 01.05.2002, in virtue of Finance Act No. 11 of 2002, and is implemented by the Customs Department. It is levied at the rate of one per cent on CIF value of imported goods; goods exempted from this levy, include diplomatic mission imports, imports of diamonds, gems, gold, jewellery and any imported electronic items or components for processing and intended to be re-exported.



#### 22.9 Additional charges n.e.s.

Under the Sri Lanka Export Development Act No. 40 of 1979 (published in The Gazette of the Democratic Socialist Republic of Sri Lanka Extraordinary No. 792/13 of 10 November 1993), a cess (special tax) on imports of 10% of the c.i.f. value is levied on goods dutiable at 45% and above, namely on imported cigars, cheroots, cigarillos, cigarettes made of tobacco or of a tobacco substitutes, and manufactured tobacco substitute; Cess rate of 1% is levied on imports of plastic.

A seal charges of Rs 100 is levied per container. A container examination charge of Rs 400 for the first container and Rs 100 per additional container is levied.



## Internal taxes and charges levied on imports

### 23.1 General sales taxes

VAT is a consolidated tax of the Goods and Services Tax (GST) and the National Security Levy (NSL); VAT is in force as of August 2002 and is levied on imported and domestically produced goods, on the c.i.f. value of the good plus the import duty, the import surcharge, the cess and the excise duty; the assessment consists of a general rate of 20%; a reduced rate of 10% on maize, textiles and handloom products, machinery and medical and surgical instruments; and 0% on goods such as basic food, fertilizers, petroleum oil and gases.



### 23.2 Excise taxes

Excise duties are levied as follows, per cent in Sri Lankan rupees on tobacco products, oil products and motor vehicles: Cigarettes 60mm in length Rs 1,330 per 1,000 sticks; 60mm to 67mm, Rs 3,142 per 1,000 sticks; 67mm to 72mm Rs 4,503 per 1,000 sticks; 72mm to 84mm Rs 4,965 per 1000 sticks; 84mm Rs 5,156 per 1,000 sticks. Pipe tobacco Rs. 250 per kg. Diesel Rs 3.00 per litre; petrol Rs. 21.00 per litre. Motor vehicles such as petrol cars 15% , diesel cars 65% and vans 35%. Publication on horse racing Rs.2/-per publication. Further Excise Duty ordinance No. 8 of 1912 and subsequent amendment implemented by the Department of Excise, regulates excise levies on domestically produced hard and soft liquor as indicated: coconut and processed arrack Rs. 299.00 per proof litre; country made foreign liquor Rs. 399.00 per proof litre; molasses and palmyrah arrack Rs. 299 per proof litre, malt liquor above 5% in strength Rs. 25 per litre; wine containing more than 4% in strength per proof litre Rs. 149. For the 2004 fiscal year and with immediate effect, excise duty on beer will increase by Rs. 5 per litre on beer with an alcohol strength of less than 5% and by Rs. 10 per litre where the alcohol strength is 5% or higher; the rate will be increased on rectified spirits to Rs. 200 per litre from Rs. 36 per litre; and will be reduced to Rs. 50 per tree of kitul palms.



### 23.9 Internal taxes and charges levied on imports n.e.s.

The Finance Act No. 16 of 1995 implemented from 1st April 1995 by the Department of Motor Traffic, established a Luxury Motor Vehicle Tax, imposed on an annual depreciation over a period of 7 years, applicable according to the following levy for the first year: luxury vehicle type Diesel exceeding 2500cc Rs. 50,000; type petrol exceeding 2000cc, Rs. 50,000. Semi luxury Diesel 2200cc to 2500, Rs. 25,000, petrol 1800 to 2000cc, Rs. 25,000.

Semi-luxury dual purpose excluding vans, in Diesel exceeding 2500cc Rs. 10,000, in petrol-exceeding 2000cc 10,000. In addition all Diesel vehicles other than public passenger and goods transport are assessable at Rs. 5,000.



### 24 Decried customs valuation

Despite the implementation of the WTO customs valuation agreement since 1 January 2003, Sri Lanka will continue to apply minimum values to imports of used motor vehicles and used motorcycles, until 1 of March 2005.



## 4. FINANCE MEASURES

### 49 Finance measures n.e.s.

For statistical purposes, letters of credit have to be opened in the manner

described in the Special Import Licence Regulations (SIL) No. 1 of 1977, with the following exceptions (reprinted in BfAI document No. 57994 of 13 July 1994):

- imports of raw materials by the export processing industries
- imports by Board of Investment (BOI) enterprises
- imports by Duty Free Shops
- imports for commercial purposes on documents on Payment (D/P) terms up to US\$ 7,500/- c.i.f., provided the documents are routed through normal banking channels
- imports for personal use, raw materials for industry, spare parts for machinery (not in commercial quantities) and accessories including buttons, labels, lace, trimmings (commercial quantities) where the value of the full consignment does not exceed US\$ 3,000/- c.i.f. or its equivalent in any foreign currency.

A debit tax in force since 01.06.2002 through Debits Tax Act No. 16 of 2002 and implemented by the Department of Inland Revenue, is levied at the rate of one tenth of one per centum (0.1%) on all debits transactions, proceeds realised by the encashment of certificates of deposits and travellers cheques.



## 6. QUANTITY CONTROL MEASURES

Licensing under the authority of:

Controller of Imports and Exports  
53 ½  
Sir Baron Jayatillake Mawatha  
Colombo 1

### 61.1 Licence with no specific ex-ante criteria

The following agricultural products i.e. some 85 tariff items are subject to licensing: live animals, meat and edible meat offals, products of animal origin, fresh, preserved and dried cashew nuts, maize seed and other maize , fats of bovine, sheep or goats, lard stearine, lard oil, oleostearine, sausages and similar products, of meat, meat offal or blood, food preparations based on these products; molasses, soups and broths and preparations, homogenized composite food preparations; undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher, ethyl alcohol and other spirits, denatured, of any strength, flours, meals and pellets, of meat or meat offal, greaves, dog or cat food put up for retail sale, poultry feed, other feed; gelatine sheets and gelatine derivatives, isinglass, other glues of animal origin, excluding casein glues of heading No. 3501.



### 61.2 Licence for selected purchasers

Import of certain "reserved" items such as wheat, guns and explosives and some chemicals and petroleum products, may be made only by government or state corporations.



### 61.3 Licence for specified use

Importation of the following goods: any medicine or medicaments for the prevention, cure, or relief of any venereal disease, any advertisement, notice, and bill or circular, recommending to the public such medicine or medicament, any label of any description designed or adaptable for use or capable of being used on any box, bottle, phial or other receptacle or

container for the purpose of conveying the information that any such medicine or medicament is contained therein, can be carried out only by a registered medical practitioner, a wholesale or retail chemist or a person who has obtained the written sanction required for the purposes of the provision to section 3 of the Venereal Diseases Ordinance.

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**61.7 Prior authorization for sensitive product categories**

Sri Lanka applies the Special Import Licensing (SIL) Scheme, introduced on grounds of national security, health-safety, environment and economic reasons. Import licenses are required for specified items namely firearms and ammunition, remote controlled toys, used and reconditioned air conditioners, drugs and pharmaceutical products, precious metals, alcohol, toxic and hazardous chemicals, pesticides, meats, and fresh produce, wheat, meslin, and wheat and meslin flours.

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**61.71 To protect human health**

Regarding genetically modified foods, the Sri Lanka ministry of Health requires licensing for soya-based products, maize/corn, tomato and tomato-based products, potato and potato products, bakers' and brewers' yeast, cheese and micro-biological starter cultures. A special licensing requisite for those beedies and beedy tobacco is issued by the Principal Collector of Customs. Import restriction of eggs.

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**61.72 To protect animal health and life**

Special import permits from the Director of Agriculture and the Chief Government Veterinary Surgeon of Sri Lanka, are required for the importation of livestock in accordance with the Animal Diseases Act. No. 59 of 1992, enacted by the Parliament, to ensure that exotic diseases are not introduced in the country by way of import of livestock, and livestock products.

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**61.73 To protect plant health**

To import plant, the permit application must be submitted to the Deputy Director of plant quarantine or to the Director of Seed Certification and Plant protection. Permits are issued for vegetable and like included in the approved list published in the newspaper periodically.

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**61.78 To ensure national security**

Imports of military weapons, arms, ammunitions, military tanks, transmitters and transmitter receivers require prior clearance of the Ministry of Telecommunications and the Ministry of Defence.

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**61.79 For purposes n.e.s.**

Imports of colour photocopying apparatus, silver and gold coins, articles of funfair and table and parlor games require import licencing.

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**Prohibitions**

**63.71 To protect human health**

Import prohibition of fish, grain and other articles in a damaged, stinking or offensive condition, unfit for food and legitimate use, or likely to breed sickness or any contagious disorders.

Import prohibition is set on the following goods: meat, fresh or frozen derived from any warm-blooded animal and intended for human consumption, such as offals, scraps, trimmings and other pieces with or without bone of such shape or in such condition as to afford insufficient means of identification with a definite part of a carcass; milk condensed, containing less than 31 per centum of milk solids including less than 9 per centum of milk fat; "mattur dhal" otherwise known as "kesari Dhal".  
Import prohibition of beedies and beedy tobacco.

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**63.73 To protect plant health**

Importation of plant material, plant product or seed, any plant from the "Tropical America is prohibited in order to protect the country from the "South American Leaf blight pathogen of rubber"; it is also prohibited to import soil and living modified organisms (LMOs).

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**63.75 To protect wildlife**

Import prohibition of articles made out of ivory, tortoise shell, elephant hair, ebony and other animal and plant product.

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**63.76 To control drug abuse**

Import prohibition of narcotics and drugs.

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**63.77 To ensure human safety**

Import prohibition of Chinese crackers which contain explosives of such composition, or in such quantity, as in the opinion of the Collector of Customs renders them dangerous; road vehicles, and agricultural and construction machinery, more than 10 years old; sword-sticks or other articles designed or constructed as to disguise the fact they are capable of being used or adapted for use as knives or swords or other instruments for cutting or stabbing.

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**63.78 To ensure national security**

Import ban is set on the following: appliances which include pistols, pistol-pens, pistol-pencils, hand grenades, cartridges etc., for discharging gas unless imported by or on behalf of the Government; coin, namely false money or counterfeit sterling coin of the realm, or any money purporting to be such, not of the established standard in weight or fineness; cotton, silk or other woven goods impressed with designs and imitations of currency notes, promissory notes or stock notes of the Government of Ceylon or of any other government; dummy firearms, toy pistols or other articles capable of being easily converted into lethal weapons; walking-stick guns and every gun of any description so designed or constructed as to disguise the fact that it is a gun; weapons, armaments, ancillary equipment, ammunition, explosives, vehicles and equipment capable of being used by the armed forces except by licence from the Ministry.

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**63.9 Prohibitions n.e.s.**

The following goods are subject to import prohibition: any article bearing the imprint, affixation or inscription of a religious picture, religious name or emblem or title, whether as a trade mark or otherwise, if in the opinion of the Principal Collector of Customs, such imprint, affixation or inscription on such article is derogatory to any religious teacher or his teachings or is likely to wound the religious susceptibilities of the followers of the religion with which such picture, name emblem or title is associated.

- Any book or pamphlet, which in the opinion of the Principal Collector of

customs contains disparaging and insulting references to any religious teacher or his teachings.

- Any newspaper, pamphlet, leaflet, book or picture containing matter calculated to acts punishable under section 120 of the Penal Code.

- Books wherein the copyright shall be first subsisting, first composed or written or printed in the United Kingdom, printed or reprinted in any other country and of which notice that copyright subsists shall have been given by the proprietor to the Commissioners of Customs, London.

- Garments, indecent or obscene prints, paintings, books, cards, lithographs, engravings or any other indecent or obscene articles, Japanese shaving brushes, lottery proposals, circulars or tickets.

- Parts of articles, viz any distinct or separate part of any article not accompanied by the other part or all the other parts of such articles, so as to be complete or perfect, if such articles are subject to duty according to the value of.



## 7. MONOPOLISTIC MEASURES

### 71.1 State trading administration

The following items may only be imported by the indicated corporations/boards:

- restricted chemicals, guns, cartridges and explosives

Lanka General Trading Co. Ltd.  
100, Nawam Mawatha,  
Colombo 02

- petroleum products

Ceylon Petroleum Corporation  
113, Galle Road  
Colombo 02

- Propane Gas

Colombo Gas Co. Ltd.  
160, Bodhiraja Mawatha  
Colombo 11



## 8. TECHNICAL MEASURES

### Technical regulations

Standard requirements and quality control enforcement are set out in the Imports (Standardization and Quality Control) Regulations, 1988, under section 20 of the Imports and Exports (Control) Act, No. 1 of 1969 (published in The Gazette of the Democratic Socialist Republic of Sri Lanka Extraordinary Nos. 517/15 of 4 August 1988, 617/5 of 3 July 1990, 279/21 of 28 February 1992, 751/24 of 29 January 1993, and 772/6 of 22 June 1993.

### 81.1 Product characteristics requirements

The Sri Lanka Standards Institution is a body in charge of preparing product standards among which most are voluntary, and some mandatory.

Information regarding standards is available from:

The Sri Lanka Standards Institution,  
No. 17, Victoria Place, Elvitigala Mawatha,  
Colombo 8

Three certification schemes are administered by the Sri Lanka Standards Institution as detailed:

- the product certification required for certain goods to obtain SLS mark, namely brown sugar, canned fish, cement blocks, masonry, and Portland cement, condensed milk, corrugated and flat asbestos sheets, domestic hotplates, fresh fruit cordials, fruit cordial concentrates, fruit squash concentrates, and fruit syrup concentrates, electric bulbs, household electric lampholders, plugs and socket outlets and switches, ready-to-serve fruit drinks, structural steel angles, bars, and wire, and synthetic cordials.

- process certification, a voluntary scheme used by manufactures so as to comply with international standards via the Sri Lanka Standards institution or by an SLSI-approved third party.

- Import certification of some 85 products, to ensure their compliance with Sri Lankan Standards, they include the following: lead acid starter batteries, circuit breakers, polyethylene water storage tanks, wrought aluminium utensils, transportable welded steel gas containers, ballast and glow starters for tubular fluorescent lamps, fans and regulators, electric immersion water heaters, electric kettles, conduits for electrical insulations, circuit breakers for over current protection for household and similar installations, residual current operated circuit breakers without integral over-current protection for household and similar installations, ceramic-ware, flatware, hollow-ware, ice cream, milk-added drinks, noodles, rice noodles, bottled water, natural mineral water, mosquito mats, baby soap, skin powder for infants, toothpaste, baby cologne, laundry soap, and toilet soap.

Manufactured products, agricultural commodities, industrial raw materials and production processes set are governed by more than 1200 standards, enforced by the Sri Lankan Standards Institute. In addition Sri Lanka also uses International Standards Organisation ISO 9000 standards for quality management and assurance, and ISO 14000 series for environment procedures.

Imports of textile shipments require a certificate of composition of the fabric.

- Following standards apply to the following imported goods: SLS 1038:1995 for bottled natural mineral water and SLS 894:2001 for packaged bottled drinking water, SLS 11:1990 for safety matches in boxes, SLS 420:1989 for noodles, instant noodles, macaroni, spaghetti and vermicelli, SLS 858:1989 rice noodles, rice vermicelli, SLS 917:1991 milk added drinks. SLS 930:1991 for mosquito mats to be used with and electrical vaporizer to vaporize the active ingredient, SLS 1022: for residual current operated circuit breakers with integral overcurrent protection for household and similar uses (RCBO's) and SLS 1099 for without integral overcurrent protection for household and similar uses (RCCB's); SLS 1150 for ballasts for tubular fluorescent lamps and SLS 1175 for circuit breakers for overcurrent protection for household and similar uses.

- SLS 1193 for electric immersion water heaters; SLS 993 conduits for electrical insulations. SLS 630 for electric kettles, jugs and other similar appliances for boiling water, having a capacity not exceeding five litres; this

standard does not apply to electrode type heating appliances, to dry or steam pressure stabilizers, to coffee percolators, to portable immersion heaters, to instantaneous water heaters or to storage water heaters; in addition imported electric kettles should conform to SLS 814:1988. SLS 882:1990 for glow starters for tubular fluorescent lamps for general lighting service which are operated on a.c. supplies of voltage 230 V at 50 Hz; finally SLS 814:1988 for ceiling, pedestal, table type fans, oscillating or non-oscillating type and their associated regulators, intended for use on single phase a.c. or d.c. circuits at voltages not exceeding 250 V, suitable for normal household similar uses.



#### **81.11** To protect human health

For the safety of food and the maintenance of its quality, a comprehensive revision for the criteria and standards of food, its containers, apparatus and packages entered into force on 6 April 1994 in conformity with the Ministry's advance notice No. 1993-120 of 20 December 1993. Details are available in the Comprehensive Revision on the Official Book of Food.

A valid certification stating that the following food products contain no GM ingredients is required for the following imported products: soya-based products, maize/corn, tomato and tomato-based products, potatoes and potato products, bakers' and brewers' yeast, cheese and micro-biological starter cultures. Imported meat and meat products must be accompanied by sanitary certificates.

Since 1 of May 2001, the following imported products containing soya beans or derivatives, corn or maize, tomatoes, cheese, potatoes, baker's and brewer's yeast, beer sugar, and microbiological starter cultures used in foods must be accompanied by a certificate from an accredited laboratory of government authority stating that the good is free from genetically modified materials or ingredients.

Colourings and additives for food products are regulated in the Food Act.



#### **81.12** To protect animal health and life

Imported livestock must be accompanied by certificates of health; meat and meat products by sanitary certificates.

The Animal Diseases Act. No. 59 of 1992 enacted by Parliament to ensure that exotic diseases are not introduced in the country, subjects imports of livestock and livestock products to be conveyed with a zoo-sanitary certificate, and vaccination certificate in case of pet dogs and cats.



#### **81.13** To protect plant health

Plant imports must be accompanied by phytosanitary certificates, raw cotton and cottonseed must have certificates of fumigation. Phytosanitary certificate must state one of the following statements: "the fruit and vegetables originated in areas free of fruit flies (Tephritidae) not known to exist in Sri Lanka", or "the fruit and vegetables originated have been treated in a manner approved by the Director of agriculture of Sri Lanka to kill all fruit fly larvae".

Imports of plants, vegetable seeds require a phytosanitary certificate issued 2 weeks prior to shipment, a declaration stating that the goods are free of soil, and a certificate of origin. In addition imported fresh fruit and vegetable for human consumption must be accompanied by a certificate issued by the plant protection authority of the country of origin, stating that the goods have been in cold storage (below 0°) for more than 2 weeks, or a certificate from

the master of the ship if the pre-cooling has been done en route.

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**81.2**    **Marking requirements**

**81.3**    **Labelling requirements**

Every consumer pack containing food must be marked with the date of manufacture and the date of expiry in a legible manner.

An indelible marking of origin must appear on all goods and their immediate containers. Infant milk foods must be labelled in Sinhala, Tamil and English, stating the following: "Breast milk substitute" together with "Doctors recommend that breast feeding is better". In addition containers of liquids must be marked in metric equivalent of imperial gallons. Furthermore it is advised to use local languages to label consumer goods of mass market.

Piece goods must be marked with the country of origin and stamped conspicuously to show the length of the piece; marks sewn into the fabric and easily removable are forbidden. In addition marking should be in a different colour from the fabric, and placed on an outside fold of the fabric.

Imported eggs must be stamped indelibly with the name of the country of origin.

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**81.3**    **Labelling requirements**

Regulations governing food labelling are in force since 1 of April 2004, and require the following information to appear on the label of foodstuffs: the label must be in either English, Sinhala or Tamil with the product common name, net contents in metric units and expiration date, list of ingredients in descending order or their proportions, allowable food additives, storage instructions, name and address of the manufacturer, packer or distributor.

For liquid milk, the expiration date must be stamped on the bottle closure, and for canned food on the top or bottom of the can. Exceptions to the expiration date requirement include food colours, vinegar, cereal and pulses in wholesale packages, non-iodized salt, sugar, fresh vegetables and fruits, unpeeled and uncut potatoes, unsliced bread, and carbonated beverages.

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**81.5**    **Testing, inspection and quarantine requirements**

Quality control enforcement is set on imported goods subject to national standard requirements.

A certificate of analysis is required for imported milk and milk foods.

The following goods are subject to Sri Lanka Standard analysis, inspection and testing procedures: brown sugar, canned fish, cement blocks, masonry and Portland cement, condensed milk, corrugated and flat asbestos sheets, domestic hotplates, fresh fruit cordials, fruit cordial concentrates, fruit squash concentrates and fruit syrup concentrates, electric bulbs, household electric lampholders, plugs and socket outlets, and switches, ready-to-serve fruit drinks, structural steel angles, bars and wire, and synthetic cordials.

A quality certificate, or a national certification mark, must accompany imports subject to inspection process: lead acid starter batteries, circuit breakers, polyethylene water storage tanks, wrought aluminium utensils, transportable welded steel gas containers, ballast and glow starters for tubular fluorescent lamps, fans and regulators, electric immersion water heaters, electric kettles, conduits for electrical insulations, circuit breakers for over current protection for household and similar installations, residual current operated circuit breakers without integral over-current protection for household and similar installations, ceramic-ware, flatware, hollow-ware, ice cream, milk-added drinks, noodles, rice noodles, bottled water, natural mineral water, mosquito mats, baby soap, skin powder for infants, toothpaste, baby cologne, laundry soap, and toilet soap.

There is a requisite of inspection requirement of imported plants upon

arrival, carried out by a plant inspection quarantine officer or a representative from the Seed Certification and plant protection Centre of the Department of Agriculture.

Imported animals and animal products are subject to inspection carried out by the Animal and Quarantine and Inspection Officer and the Officials from the Health Authorities. In addition, animal quarantine are proceeded in two places namely Slave Island, Colombo for big animals, and at Katunayake for cage and aviary birds.



**81.8 Requirement to pass through specified customs**

Imports of plants, plant material and its packing must enter through specified ports.

Imported beedies and beedy tobacco under licensing requirement are only allowed to enter through special ports under specific conditions published in the Gazette.



**81.9 Technical regulations n.e.s.**

Imports of used clothing require certificates of fumigation, and second-hand equipment must be accompanied by a certificate of valuation.

