

ABOUT THE SCHEME

Duty Rebate is a key facilitation scheme designed to help exporters to sell products at competitive prices.

The Scheme is implemented directly by the Department of Sri Lanka Customs under the policy guidelines of Ministry of Finance. Rebate is paid under Section 22A of the Customs Ordinance and as per Gazette Notification No. 1053/12 of 11.11.1998.

We encourage and support Importers, Manufacturers and Exporters to make maximum use of facilitation schemes managed by the Bonds Division.

Separate brochures are available on

- Customs Bonded Warehouses
- Entrepot Trade
- Duty Rebate Scheme
- Temporary Import for Export Processing [TIEP - 1]
- Temporary Import for Export Processing [TIEP - IV]
- Import and Export of Gems and Jewellery

For assistance and more information :

Deputy Director of Customs	Tel. No. 2327747
Superintendent of Customs	2437071
Duty Rebate Unit	2470945
	2470949

Export Facilitation Unit
Bonds Division
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Sri Lanka Customs Website :

www.customs.gov.lk

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More Exports
More
Prosperity

DUTY REBATE SCHEME



**Promote Exports through
Enhanced
Production Capacities and
Competitiveness of Export
Production**

Sri Lanka Customs

▪ ***Who is eligible to Claim Duty Rebate***

Exporters who incur fiscal levies on imported inputs and utilize such items to manufacture products and export directly or indirectly.

▪ ***What are the fiscal levies rebatable***

Customs import duty and surcharge only

▪ ***How about the VAT***

VAT will not qualify for payment of duty rebate.

▪ ***Are locally purchased items considered for rebate***

Yes

Locally purchased [duty paid] imported items which had been utilized for manufacture of export products are considered for duty rebate.

▪ ***How do you apply for rebate***

Exporter will have to submit the claim on prescribed application form to the Commercial Bank where the remittance for export products is received, along with relevant export documents. The specimen of the prescribed form can be obtained from the Commercial Banks or Export Facilitation Unit of the Bonds Division.

▪ ***What is the basis of payment***

As a percentage of F.O.B. based on General and Specific rates

The rates will be determined by the Director General of Customs based on the cost statements submitted and approved by the Deputy Secretary to the Treasury.

▪ ***How do you know about the rates***

Approved rates are published annually or periodically by way of Government Gazette Notification.

▪ ***What are the documents needed to be submitted along with the application***

- Export Invoice registered at Export Division of the Department.
- Party's copy of the Export CUSDEC.
- Bill of Lading or Air Way Bill certified by the Shipping / Airline agent.
- Other documents such as, shipment certificate, Mate's Receipt etc. wherever necessary.

▪ ***Is there any time period for claiming Rebate***

Yes

Rebate can be claimed within 06 months from the date of export under the simplified procedure.

▪ ***Time - barred claims***

Non submission of Duty Rebate claims within the stipulated period of time is treated as time-barred. Such claims can be authorized for payment on an appeal made by the exporter giving reasons for delay.

▪ ***How to make an appeal on time - barred claims***

Time barred claims will be entertained only by the Director General of Customs.

The exporter giving reasons for delay should submit such claims with an appeal.

However, no rebate claims will be entertained after two years period from the date of export.