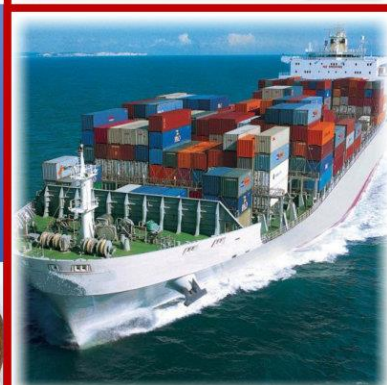




EXPORT PROCEDURE 2017



1. REGISTRATION AS AN EXPORTER

A person who intends exporting any articles of commercial value from Sri Lanka is required to register with following institutions.

- i. Sri Lanka Export Development Board (EDB Reg. Number)
(<http://www.srilankabusiness.com/>)
- ii. Inland Revenue Department (Tax Identification Number / Vat Number)
(<http://www.ird.gov.lk/en/sitepages/default.aspx>)
- iii. Sri Lanka Customs (<http://www.customs.gov.lk>)

To register with the above institutions, the exporter is required to produce the original Business Registration Certificate or certificate of Incorporation and other related documents along with duly completed application forms. Application forms are available at the above institutions.

2. PRODUCTS THAT REQUIRE REGISTRATION / LICENSE / CERTIFICATES FOR EXPORT

	Product	License / Permits / Certificates	Responsible Authority for License / Certificate
1.	Tea	Certification of Average Auction Price (AAP) on Bulk Tea. Quality Certificate for each Shipment	Sri Lanka Tea Board
2.	Diamonds, Gems & Jewellery	Gem Dealers License	National Gems & Jewellery Authority (NGJA)
3.	Food and Beverages		
	a. Meat Products	Health Certificate for each shipment Processing Centre certification with ISO, HACCP or GMP (either one of the certificates)	Animal Quarantine Station, Department of Animal Production and Health Sri Lanka Standards Institution
	b. Beer	Permit for export of excisable articles	Department of Excise
	c. Alcoholic Beverages	Permit for export of Excisable articles	Department of Excise
	d. Non-Alcoholic Beverages(Bottled Drinking Water/ Mineral Water)	Permit for Export	Department of Health
	e. Cashew Kernels	Compulsory pre-Shipment inspection Certificate Fumigation Certificate (on request by buyers)	Sri Lanka Standard Institution (SLSI), Industrial Technology Institute(ITI) National Plant Quarantine Service/any Authorized Private Fumigation Company
4.	Spices & Allied Products		

	a. All Spices	Country of Origin Certificate	Department of Commerce/Chamber of Commerce
	b. Cinnamon	License to use Pure Ceylon Cinnamon Logo Compulsory pre inspection certificate	Sri Lanka Export Development Board Sri Lanka Standard Institution (SLSI)/ SGS Lanka Pvt Ltd
5.	Ayurveda & Herbal Products		
	a. Herbal Finished Products	Approval to market as health care products in the local market and for exports.	Drug Formulator Committee appointed under the Department of Ayurveda
	b. Herbal Cosmetics	Manufacturing license Quality/Introduction certification	Cosmetics Devices and Drugs Regulatory Authority. Industrial Technology Institute (ITI), Pharmaceutical & Cosmetic product section of the Health Department.
	c. Herbal Plants	Permits for export of raw or dried Ayurveda substances in commercial quantities	Department of Forest and The Department of Ayurveda
6.	Coconut & Coconut Based Products	Permits for export of DC/ Fresh Coconut/Coconut Leaf based Products	Coconut Development Authority(CDA)
7.	Fruits & Vegetables	Phytosanitary Certificate	National Plant Quarantine service
8.	Minerals	Export License on minerals in raw & semi-finished forms	Geological Survey & Mines Bureau
9.	Wooden Products		
	a. Wood including logs & Sawn timber value added products	License for export	Department of Forest
	b. Wooden based Toys & furniture	Export Permits	Department of Forest

10.	Fish & Fisheries Products	<ul style="list-style-type: none"> • Export License on sea Cucumber, Lobsters, Chunks • Health Certificate for EU Countries • Catch certificate • Statistical document for Bigeye Tuna • ICCAT certificate for Sword fish • Certificate of Origin • GSP Form A 	Department of Fisheries and Aquatic Resources -do- - do- - do- - do- Chamber of Commerce Department of Commerce
11.	Ornamental Fish	Phytosanitary certificate	Animal quarantine service

2.1 COMMODITY WISE REGISTRATION

The exporters of following commodities should be registered with authorities concerned annually.

a) Tea

Tea Exporters are required to register with the Sri Lanka Tea Board. For this purpose, they have to fulfill the following requirements:

- Adequate organization (Business Registration Certificate or Certificate of incorporation)
- Sufficient Financial Recourses
- (At least 01 million Working capital – A reference letter from the bank should be submitted)
- Adequate Warehousing Facilities for storing of Tea
- Duly Completed application form. Application forms are available at the Tea Export Division of the Sri Lanka Tea Board.

The registration fees are as follows.

- Registration Fee Rs.: 58,650- (All Inclusive)
- Tea Packers Registration Fee Rs.: 58,650- (All Inclusive)
- Warehouse Registration Fee Rs.: 25,000- (VAT+NBT)

The registration should be renewed annually. Renewal charges have to be paid.

For more details, please contact Sri Lanka Tea Board, No: 574, Galle Road, Colombo 03.

Website: <http://www.pureceylontea.com/>

b) Coconut & Coconut Products

The exporters of coconut products should be registered with the Coconut Development Authority (CDA) annually. The Registration fees are as follows:

- Kernel Product (Copra, Desiccated Coconuts, Coconut Oil, Coconut Milk etc.) : Rs. 10,000
- Coconut Shell Product : Rs. 10,000
- Coconut Fiber Product (VAT & NBT Applicable) : Rs. 10,000

For more details, please contact Coconut Development Authority, Marketing Division, Nawala Road, Narahenpita.

Website: <http://www.cda.lk/web/index.php?lang=en>

c) Gems & Jewellery

The exporters of Gem & Jewellery should obtain a Gem Dealers License from National Gem & Jewelry Authority (NGJA). This License could be obtained for varying amounts depending on the maximum stock the exporter will hold at any given time.

More details: National Gem & Jewelry Authority, No: 25, Galle Face Terrace, Colombo-3.

Website: <http://www.ngja.gov.lk/en/>

d) Textile & Readymade Garments

All Exporters of garments should be registered with the Apparel Export Service Division of the Ministry of Industry & Commerce. All enterprises registered under BOI law should be registered with the BOI.

Website: Ministry of Industry & Commerce - <http://www.industry.gov.lk/>

BOI - <http://www.investsrilanka.com/>

3. ITEMS UNDER LICENSE CONTROL

Following items are subject to export license issued by the controller of import and exports.

Items	Recommending Authority
1.Coral Chunks, Conch Shells Other than chunks	Department of Fisheries and Aquatic Resources Department
2.Wood Including logs & Sawn Timber	Forest Department
3.Meal scraps, slag, dross, ingots, granules Powders etc...	Ministry of Industry & Commerce
4.Ivory & Ivory Products	Department of wild life conservation
5.Passenger Motor Vehicles first registered in Sri Lanka prior to 01-01-1945	Department of Motor Vehicles

Guidelines on Export Control Licensing Procedure for Exportation of Export Controlled Commodities.

(http://www.imexport.gov.lk/web/images/PDF_upload/Guidelines/export.pdf)

4. ITEMS PROHIBITED OR RESTRICTED FOR EXPORTS

- I. Dead or live animal or its parts. Permits are issued for research purposes and for exchange with foreign zoos and museums.
- II. Antiques/ Cultural Property
- III. Dangerous drugs
- IV. Explosives
- V. Live Fish(Prohibited species)
- VI. Mineral- raw form
- VII. Obscene publication and literature
- VIII. Protected plants listed under the Fauna & Flora Protection Ordinance

5. SALES CONTRACTS

There should be a sales contract between the seller (Exporter) and the buyer (Importer). The seller (Exporter) should prepare a pro-forma invoice and send it to the buyer. The pro-forma invoice is an invitation to the buyer to place a firm order and it often requires the importer to make his import arrangements. In the pro-forma invoice following details should be mentioned.

- Product description
- Quantity
- Price
- Terms of payments (L/C, D/P, D/A etc.)
- Terms of Delivery (FOB, CFR, CIF etc..)
- Packing & Marking details

5.1 Delivery Terms

Delivery Terms such as FOB, CFR, CIF which are internationally standardized and inform the buyer & seller what is included in the sales price regarding the transport cost, (freight charges) transfer of risk insurance and customs clearance.

- I. **Free On Board– (FOB) (.....named port of shipment)**
Free on board means that the seller must load the goods on board the ship nominated by the buyer, cost & risk being divided at the ship rail. This means the buyer has to bear all costs and risks of loss of or damage to the goods from that point. Under this term the seller must clear the goods for export. This term can be used for maritime transport.
- II. **Cost & Freight– (CNF/CFR)(....named port of destination)**
Cost & freight means that the seller pays the cost and freight to bring the goods to the port of destination. The seller must clear the goods for export. However, risk is transfer to the buyer once the goods have crossed the ship rail. This term can be used for maritime transport only.
- III. **Cost Insurance and Freight– (CIF)(.....named port of destination)**
Under this term, the seller must pay the cost and freight to bring the goods to the named port of destination in addition, the seller must procure marine insurance against the buyer's risk of loss of or damage to the goods during the carriage. Under this term the seller has to clear the goods for export. This term also can be used only for maritime transport.

6. TERMS OF PAYMENT

The terms of payment agreed between the exporter and the importer depends on how well the exporter and the importer, risk involved in the transaction, and the volume of business. Methods of payment for foreign trade are;

- a) Advance payment
- b) Letters of Credit (LC)
- c) Documentary Collection
 - i. Documents against Payment (DP)
 - ii. Documents against acceptance (DA)
- d) Open Accounts
- e) Consignment account

a) Advance Payment

The most favored payment method for the export is advance payment in this method of payment the buyer remits money to the seller (exporter) before the goods are shipped, generally with the order.

b) Letters of Credit (LC)

A letter of credit is a written undertaking given by a bank (issuing bank) to the seller (beneficiary) at the request and in accordance with the instructions of the buyer (applicant of the credit) to make payment up to a stated sum of money within a prescribed time limit against stipulated documents, Complying with all terms and condition of the credit.

- This is the most acceptable to the both the buyer and the seller.

c) Documentary Collection

The seller used the services of a bank in his country (Remitting Bank). Then the remitting bank will get the service of a bank in the buyer's country (Collecting bank) to collect the payment from the buyer. If everything goes smoothly with the buyer's bank (collecting bank) will collect the payment and remit same to the seller's bank.

- The documentary collection could be categorized under two headings:

i. Documents Against Payment (DP Terms) Sight Bill

After the shipment, documents are delivered to the buyer's bank (collecting bank) with clear instructions through the seller's bank (remitting bank) According to the instructions given by the remitting bank. The buyer's bank (collecting bank) releases all shipping documents to the buyer only after payment. Then the buyer's bank remit money to the seller's bank and seller's bank gives same to seller (exporter)

ii. Documents Against Acceptance (DA Terms) Term Bill

All shipping documents along with a bill of exchange (term bill) are delivered to the buyer's bank with clear instructions through the seller's bank. According to the instructions given by the sellers bank the buyer's bank releases documents to the buyer only after acceptance of term bill and the payment is obtained on the due date.

d) Open Accounts

An arrangement between the seller and the buyer in order to settle buyer's debt at a pre-determined, future date i.e. at the end of the month or one month after each shipment. Under this method both goods and documents are sent directly to the buyer in advance.

e) Consignment Accounts

This method is somewhat similar to the open Account system. Goods and documents are sent direct to the buyer. The buyer remits to money to the seller with the sales account agreed intervals or on completing of the sale

7. SENDING TRADE SAMPLES

The foreign buyer may ask for samples of products before a trade transaction takes place. In such a case the exporter will send samples of his products to the foreign buyer, and the samples are usually sent by air mail to avoid undue delays.

The trade samples up to the value of Rs: 50,000 can be exported freely and only a customs declarations form (CUSDEC 1/11) needs to be furnished. The number of units of trade samples that can be exported will be determined by the Director General of Customs. However, the samples of Gems & Jewelry are not permitted to send as a sample.

8. PACKAGING

Packaging is an important aspect contributing to the positioning of a product in the market. Packaging must protect the product on its way from the exporter to the ultimate consumer.

The exporter should ensure that;

1. The packages are properly packed to resist rough handling in the transportation by sea/air.
2. The packaging has been done according to the buyer's requirements are specified in the trade contract.
3. The shipping marks and the port of destination is marked on all packages
4. The packages are loaded in such a way to facilitate inspection by customs officials.

Other Important Facts to be considered in Export Packaging

- Rules in the export market - check that your consignments comply with market regulations. Certain markings may be required and in some countries certain packaging materials are not allowed
- Restrictions on wood packaging - The International Plant Protection Convention (IPPC) mandate that wood packaging used in international trade must be treated to guard against the distribution of unwanted pests. The treatment methods could be either heat treatment or fumigation with methyl bromide. The IPPC Secretariat has issued ISPM 15 (International Standards for Phytosanitary Measures) "Guidelines for Regulating Wood Packaging Material in International Trade". In many cases it will be sufficient to check that your wood packaging is ISPM 15 compliant.
- Packaging waste - The need for any packaging should be evaluated in the research, design and marketing stages of a product. The goal should always be to reduce unnecessary packaging. Where the need for packaging exists, packaging should follow the 3R's hierarchy namely Reduce, Reuse and Recycle. In many export markets, there are stricter rules on packaging waste and collection, such as the "green dot system" in Germany.
- Hazardous goods - any exports of dangerous goods will have to be safely packaged and clearly marked and labeled. The rules vary slightly depending on which mode of transport you're using.
- Insurance - your transport insurance cover may be adversely affected if it can be shown that your goods were damaged due to poor packaging.
- Contracts - to avoid disputes in case goods are damaged in transit, consider including packaging specifications in your contracts with buyers.

9. RESERVATION OF CARGO SPACE

a) Sea Cargo

Shipping space should be reserved well ahead of the date of shipment. Therefore, the exporter should meet the shipping agent to get reserved shipping spaces. For this purpose, exporter should submit duly completed shipping note (EXP. 3a forms – 03 copies) to the shipping agent. Further details: http://www.slpa.lk/EDI_services.asp?chk=3#

b) Air Cargo

For air cargo the exporter would have to check with the “Air Line Agents” offices servicing the country concerned. The exporter should submit a document called shippers instructions for dispatch. Finally this document will be used to issue the Airway Bill (AWB)

The cargo should be brought to the airport prior to the arrival time for the aircraft. This is called “cut off time”.

Commodity	Cut-off Time
General Cargo	12 hours - STD
Perishable/GOH/VAL Cargo	06 hours - STD
Tuna Fish/Live Fish/Edible Fish	05 hours - STD
Samples – Shipment up to 50Kg	04 hours - STD
Courier Materials / Newspaper	03 hours - STD
Live Animals / Diplomatic Mail / Human Remains(HUM) & Live Human Organs(LHO)	02 hours - STD

STD – Standard Time for Departure

10. CERTIFICATE REQUIRED FOR EXPORTS

a) Certificate of Origin (GSP Certificate)

This certificate is required by the customs of the importing country. It is issued by Department of Commerce. The Department of Commerce responsible for issuing COO under all GSP schemes, Free Trade Agreements and Multi-lateral Trading Agreements.

Further Details: <http://www.doc.gov.lk>

b) Certificate of Origin

This is also required by the customs of the importing country. It is issued by chambers, i.e; Ceylon Chamber of Commerce or National Chamber Commerce.

c) Quality Certificate

This is issued by Sri Lanka Standard Institution.(SLSI). Private quality certificates are issued by SGS Lanka (Pvt) Ltd.

d) Health Certificate

Health certificate may be required by the Health Authorities of the importing country, when meat, fish and live animal are being exported. It is issued by the Department of animal Production & Health. With regard to food items, health certificates are issued by the Food Control Administrative Division of the Ministry of Health.

e) Phytosanitary Certificate

This certificate is required by the importing country, when exporting cut flowers and foliage plants, fruits and vegetables etc. It is issued by the Plant Quarantine Service of the Department of Agriculture.

f) Fumigation Certificate

This certificate may be required by buyers/government for the import of Agricultural Products such as cut flowers foliage plants, sesame seeds, Cashew nuts, tea etc. Fumigation activities are done by plant quarantine service of the Department of Agriculture. Some private companies approved by the Department do these activities.

11. CUSTOMS PROCEDURES

a) Making Customs Declaration

1. Customs Declaration (CUSDEC)

In international trade commodities cross borders of countries. At the border, the parties involved in the trading transaction are required to declare to the relevant authority at the border, the details of the commodities that are being imported or exported. The declarations made at the border point, which can be a sea port or airport or land point is named as the Good Declaration. In Sri Lanka, the Good declaration is known as the CUSDEC and the Customs Ordinance, section 47 for imports and section 57 for exports, every imports/exports stipulates that a declaration has to be made to the Customs in order to effect on imports or exports. The details declared in the CUSDEC are vital because the details contain are venue implication and statistical implication. Therefore, the CUSDEC has to be filled in with utmost vigilance.

For CUSDEC guidelines refer: <http://www.customs.gov.lk/cusdec.html>

2. Commercial Invoice

Invoice is a document prepared by the Exporter stating all the particulars regarding the shipment. This has to be filled along with the Goods Declaration at the time of processing it at the Export Office. Document required by customs in an importing country in which the seller states the price (e.g. selling price) and specifies costs for freight, insurance and packing, etc., terms of delivery and payment. This is for the purpose of determining the customs value in the importing country of goods consigned to that country.

3. Packing List

A document specifies the contents of each individual package in the shipment.

4. Other Documents (if applicable)

- Any Permits / License
- Tea Blend Sheets
- Material Utilization Sheets

5. Direct Trader Input (DTI)

Direct Trader Input gives an exporter or his agent (declarant) the capability to complete the full Customs process or formalities remotely – from that Declarant's office.

Please follow the following link for DTI registration:

<http://www.customs.gov.lk/dtiregi.html>

b) Export Duty & Cess Charges

At present, exporters are not required to pay customs duty. Even though, when exporting traditional products (tea, rubber, coconuts etc.) export Cess must be paid to the customs.

CESS Charges on Exports

Schedule

H.S.Hdg (I)	H.S Code (II)		Description (III)	Rate of Cess (IV)
05.08	0508.00		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste there of:	
	0508.00.10	---	Chunks	Rs.100/= per 1,000 units
08.01			Coconuts, Brazil nuts and cashew nuts , fresh or dried, whether or not shelled or peeled.	
		-	Coconuts:	
	0801.12	--	In the inner shell(endocarp)	Rs.7/= per unit
09.02			Tea, whether or not flavoured.	
	0902.40	-	Other black tea (fermented) and other partly fermented tea.	
		---	Other:	
	0902.40.91	----	Certified by SriLanka Tea Board as wholly of SriLanka origin, flavoured	Rs.10/= per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
	0902.40.92	----	Certified by SriLanka Tea Board as wholly of SriLanka origin, other	Rs.10/= per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
	0902.40.93	----	Other, flavoured	Rs.10/= per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
	0902.40.99	----	Other	Rs.10/= per kg or 2.5% of the Colombo Tea Auction average price whichever is higher
23.02			Brans, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
	2302.10	-	Of maize (corn)	Rs.1/= per kg
	2302.40	-	Of other cereals:	
	2302.40.10	---	Rice	Rs.1/= per kg
25.04			Natural graphite	
	2504.90	-	Other:	

	2504.90.10	---	Waste	Rs.200/= per mt
	2504.90.90	---	Other	Rs.10,000/= per mt
25.05			Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.	
	2505.10	-	Silica sands and quartz sands:	
	2505.10.10	---	Waste	Rs.1,250/= per mt
	2505.10.90	---	Other	Rs.1,250/= per mt
	2505.90		Other – clayey sands including kaolinic sands and feldspathic sands	Rs.5,000/= per mt
25.06			Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.10	-	Quartz :	
	2506.10.10	---	Raw vein quartz	Rs.4,400/= per mt
25.07	2507.00		Kaolin and other kaolinic clays, whether or not calcined	Rs.1,100/= per mt
25.10			Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	
	2510.10	-	Unground:	
	2510.10.10	---	Rock phosphate	Rs.4,400/= per mt
25.13			Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat treated.	
	2513.20	-	Emery, natural corundum, natural garnet and other natural abrasives	Rs.24,200/= per mt
25.16			Granite, prophyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape.	
		-	Granite	
	2516.11	--	Crude or roughly trimmed - Granite	Rs.24,000/= per cubic meter(m ³)
	2516.12	--	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular(including square) shape	Rs.12,000/= per cubic meter(m ³)
25.16	2516.20	-	Sandstone	Rs.12,000/= per cubic meter(m ³)
	2516.90	-	Other monumental or building stone	Rs.12,000/= per cubic meter(m ³)
25.17			Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chipping and powder, of stones of heading 25.15 Or 25.16, whether or not heat-treated.	
		-	Granules, chipping and powder, of stones of heading 25.15 Or 25.16, whether or not heat-treated:	
	2517.49	--	Stoners - Other	Rs.3,300/= per mt

25.25			Mica, including, splitting; mica waste.	
	2525.10	-	Crude mica and mica rifted into sheets or splitting	Rs.1,100/= per mt
	2525.30	-	Mica waste	Rs.110/= per mt
25.26			Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
	2526.10	-	Not crushed, not powdered	Rs.3,300/= per mt
	2526.20	-	Crushed or powdered	Rs.2,200/= per mt
25.30			Mineral substances not elsewhere specified or included.	
	2530.10	-	Vermiculite, perlite and chlorites, unexpanded	Rs.1.100/= per mt
	2530.20	-	Kieserite, epsomite (natural magnesium sulphates)	Rs.1.100/= per mt
	2530.90	-	Other:	
	2530.90.10	---	Natural arsenic sulphides	Rs.1,100/= per mt
	2530.90.20	---	Broken concrete	Rs.1,100/= per mt
	2530.90.90	---	Other	Rs.1,100/= per mt
26.14	2614.00		Titanium ores and concentrates	
	2614.00.10	---	Ilmanite	Rs.1,650/= per mt
	2614.00.20	---	Rutile	Rs.2,200/= per mt
	2614.00.90	---	Other	Rs.1,100/= per mt
26.15			Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.10	-	Zirconium ores and concentrates	Rs.550/= per mt
	2615.90	-	Other	Rs.110/= per mt
40.01			Natural rubber, balata, gtt-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.10	-	Natural rubber latex, whether or not pre-vulcanised :	
	4001.10.10	---	Centrifuged rubber	Rs.4/= per kg
	4001.10.90	---	Other	Rs.4/= per kg
		-	Natural rubber in other forms :	
	4001.21	--	Smoked sheets :	
	4001.21.10	---	R.S.S.1	Rs.4/= per kg
	4001.21.20	---	R.S.S.2	Rs.4/= per kg
	4001.21.30	---	R.S.S.3	Rs.4/= per kg
	4001.21.40	---	R.S.S.4	Rs.4/= per kg
	4001.21.50	---	R.S.S.5	Rs.4/= per kg
	4001.21.90	---	Other	Rs.4/= per kg
	4001.22	--	Technically specified natural rubber (TSNR)	Rs.4/= per kg
40.01	4001.29	--	Other:	
		---	Crepe:	
	4001.29.13	----	Brown	Rs.4/= per kg
	4001.29.14	----	Scrap	Rs.4/= per kg
	4001.29.20	---	Block rubber	Rs.4/= per kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)	Rs.4/= per kg
	4001.29.40	---	Deproteinized natural rubber (DPNR)	Rs.4/= per kg
	4001.29.50	---	MG rubber	Rs.4/= per kg
	4001.29.60	---	SP rubber	Rs.4/= per kg
	4001.29.70	---	Other chemically modified form of rubber	Rs.4/= per kg

	4001.29.90	---	Other	Rs.4/= per kg
	4001.30	-	Balata, gutta-percha, guayule, chicle and similar natural gums	Rs.4/= per kg
41.01			Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment – dressed or further prepared), whether or not dehaired or split	
	4101.20	-	Whole hides and skins, unsplit, of a weight per skin not exceeding 8Kg when simply dried, 10Kg when dry-salted, or 16 Kg when fresh, wet-salted or otherwise preserved	75% / Rs.500/= per kg
	4101.50	-	Whole hides and skins, of a weight exceeding 16 Kg	75% / Rs.500/= per kg
	4101.90	-	Other, including butts, bends and bellies	75% / Rs.500/= per kg
41.02			Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	
	4102.10	-	With wool on	75% or Rs.500/= per kg
		-	Without wool on:	
	4102.21	--	Pickled	75% or Rs.500/= per kg
	4102.29	--	Other	75% or Rs.500/= per kg
41.03			Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment – dressed or whether or not dehaired or split, other than those excluded by Note 1(b) or 1 (c) to this Chapter.	
	4103.20	-	Of reptiles	75% or Rs.500/= per kg
	4103.30	-	Of swine	75% or Rs.500/= per kg
	4103.90	-	Other	75% or Rs.500/= per kg
41.04			Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
41.04			In the wet state (including wet-blue) :	
	4104.11	--	Full grains, unsplit; grain split:	
	4104.11.10	---	Wet blue chrome-tanned	10%
	4104.11.90	---	Other	10%
	4104.19	--	Other	
	4104.19.10	---	Wet blue chrome-tanned	10%
	4104.19.90	---	Other	10%
			In the dry state (crust) :	
	4104.41	--	Full grains, unsplit, grain splits	10%
	4104.49	--	Other	10%

41.05			Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	
	4105.10	-	In the wet state (including wet-blue) :	10%
	4105.30	-	In the dry state (crust) :	10%
44.03			Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	
		-	Other:	
	4403.99	--	Other	15%
72.04			Ferrous waste and scrap: remelting scrap ingots of iron or steel	10%
	7204.10	-	Waste and scrap of cast iron	10%
			Waste and scrap of alloy steel:	
	7204.21	--	Of stainless steel	10%
	7204.29	--	Other	10%
	7204.30	-	Waste and scrap of tinned iron or steel	10%
		-	Other waste and scrap	10%
	7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%
	7204.49	--	Other	10%
	7204.50	-	Re-melting scrap ingots	10%
74.04	7404.00		Copper waste and scrap	50%
75.03	7503.00		Nickel waste and scrap	25%
76.02	7602.00		Aluminum waste and scrap	25%
78.02	7802.00		Lead waste and scrap	25%
79.02	7902.00		Zinc waste and scrap	25%
80.02	8002.00		Tin waste and scrap	25%

Source: Gazette Notification No. 1941/32 dated 20.11.2015

c) Customs Examination

The Chief Export Officer decides the type of examination to be done. The Examination is to be carried out at the exporter's premises or warehouse or container freight station. He places the required stamp on the CUSDEC: "Panel Examination" or "Cargo to be Examined" or "Seals to be checked" etc.

If the Chief Export Officer is of the opinion, that no examination is necessary; he exempts the cargo from examination. He places the stamp on the CUSDEC "Exempted" and sends it to the delivery counter.

12. PORT PROCEDURES

a) Port Charges

Before transporting goods to the port, the exporter has to pay port charges to the Finance Division of the Sri Lanka Ports Authority (SLPA). To pay these charges, he is expected to submit completed 03 copies of shipping Note – (EXP 3a) to this division. Once charges are paid the Finance Manager retains 01 copy and gives 02 copies to the exporter. This is called

charges paid copies of Shipping Note. These charges are applicable to all ports, serviced by the SLPA when dealing with import & Export transaction.

These charges could be categorized under following headings:

1. Landing & Delivery Charges
2. Shipping Charges
3. Bonding & Entrepot Charges
4. Crane charges
5. Occupation Charges (Rent)
6. Ancillary Charges for services, if required

b) Moving Cargo to the Port

When delivering cargo to the port, following documents should be prepared and submitted to Export Office of the SLPA/JCT Export Office

- i) Shipping Note (Exp. 3a form)
 - 05 copies should be submitted
- ii) Cargo Dispatch Note (Exp. 3b form) (CDN form)
 - 06 copies should be submitted

In addition to the above, shipping Note (SLPA charges copy) and CUSDEC form (Security Copy) must also be attached.

After registration and monitoring of the cargo/container, at the Export Office of Sri Lanka Ports Authority (SLPA), the exporter is required to take the cargo to the jetty.

Once all the cargo/containers have been loaded, the shipping note is converted to the Mate's receipt when the captain of the vessel signs it. The SLPA officer on board the vessel will send the mate's receipt to the SLPA export office.

The exporter may collect his copy of the mate's receipt from the SLPA export office and submit it to shipping Agent to obtain bill of lading (B/L). At this stage the exporter would be required to pay freight charges (where applicable) to the Shipping Agent.

13. SUBMITTING THE DOCUMENTS TO THE COMMERCIAL BANK

Final stage of shipping is to submit documents to the bank. They are:

- Commercial Invoice
- Original Bill of Lading / A.W.B. No.
- Insurance Policy (if on CIF)
- Bill of Exchange (If on DP or DA terms)
- Letter of Credit
- Certificate of origin / GSP Certificate
- Packaging List

The following documents should also be submitted on the request of the buyer;

- Quality Certificate
- Health Certificate
- Phytosanitary Certificate
- Fumigation Certificate
- HACCP Certification (for food items)
- Any other certificates/ Test reports such as Global GAP / GMP

a) Exporting on letter of credit Terms (L/C terms)

If an L/C had been established for this shipment, all shipping documents must be submitted to the advising bank. (exporter's bank). The exporter should ensure that all conditions stipulated in the L/C are fulfilled. The documents could be negotiated at this stage and the exporter may obtain his money for the shipment.

Copies of the above documents should be sent to the buyer as early as possible.

b) Exporting on D/P Terms

After the goods are shipped a Bill of Exchange (Sight Bill) would be sent along with the shipping documents to the buyer's bank for payment by the importer (buyer) if the contract is based on Documents Against Payment (D/P term)

c) Exporting on D/A Terms

A bill of exchange (Terms Bill) would be sent along with the Shipping documents to the Buyer's bank for acceptance by the importer (buyer) if the contract is based on documents against acceptance (D/A Terms)



**SRI LANKA
EXPORT DEVELOPMENT BOARD**

No. 42, Navam Mawatha,
Colombo 02, Sri Lanka.

Tel : +94 (0)11 230 0705-11
Fax : +94 (0)11 230 0715
Email : edb@edb.gov.lk
Web : www.srilankabusiness.com

