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இலங்கை சுங்கம்
Sri Lanka Customs



ENTREPÔT TRADE

The Scheme for ENTREPÔT TRADE provides for the import of goods and re-export to a third party without having to pay Customs Duty and levies in Sri Lanka.

Goods imported for entrepôt trade could be directly re-exported or could be deposited in a bonded warehouse for subsequent re-export with or without processing.

The scheme permits

- Import of goods without import control license,
- Trade on NFE basis (**Budget Proposal 2017**),
- Meeting of buyer's requirements by simple processing such as re-packing or re-labeling etc.,
- Switching of Bills of Lading changing the status to transshipment to divert the cargo to a consignee in a third country on a request made by the original consignee in Sri Lanka to the shipping agent/airline.

Prohibited Trade

- Narcotics,
- Arms and Ammunition,
- Goods which are prohibited in international trade by International Conventions.

Restricted Trade

- Re-export of Cloves to countries under PTA,
- Re-export of textile and clothing to countries who are allocating annual quotas.

Warehousing of Goods

- Public Bonded Warehouses of SLPA (CFS3/CFS5)
- Private Bonded Warehouse (Section 69)
- Transfer from inward to outward ship/aircraft is also allowed under Customs supervision without warehousing

Facilities @ Sri Lanka Ports Authority

- Port of Colombo Bonded Warehousing,
- Goods other than dangerous & perishable goods,
- Cool Room facility,
- 24Hrs Security service provided,
- Entrepot operations can be carried out in front of B1 Bonded Warehouse,
- Small processing such as repacking and re-labeling allowed at B.

Warehouse	Area (m2)	Cool Room (m2)
CFS-III	1400	
CFS-V	1450	150
B1	1300	125
Canal Yard	232	
T2	190	
T3	190	
BQ-II	715	

Liabilities & Securities

- Movement of goods within the Port
 - No security is required
 - No Customs supervision
- Movement of goods from Port to Bond
 - Bank/Corporate Guarantee to cover liabilities
 - Under Customs Supervision
- Movement of goods from Port to Port
 - No security is required
 - No warehousing of goods
 - Under Customs Supervision

Terms & Conditions

- Import
 - Exchange control regulations are applicable,
 - Actual country of origin shall be declared.
- Re-Export
 - Exchange control regulations are applicable,
 - Re-Export under DA not permitted,
 - Re-Export FOB > Import CIF,
 - Country of Origin Shall not be changed.

Discharge of Liabilities

- Within one month from re-export, on the production to Customs:
 - Export bill of lading,
 - Export invoice with confirmation on inward remittance by the Bank.