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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2373/26 - 2024 පෙබරවාරි මස 28 වැනි බදාදා - 2024.02.28

No. 2373/26 - WEDNESDAY, FEBRUARY 28, 2024

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### CUSTOMS NOTIFICATION

##### Regulations under Section 101 of the Customs Ordinance (Chapter 235)

BY virtue of the powers vested in me by Section 101. (1) (f) of the Customs Ordinance (Chapter 235) as amended, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies, promulgate following regulations.

RANIL WICKREMESINGHE,  
Minister of Finance, Economic  
Stabilization and National Policies.

Ministry of Finance, Economic Stabilization and National Policies,  
Colombo 01,  
28th February, 2024.

#### REGULATIONS

##### Preliminary

01. These Regulations may be cited as the “Advance Customs Rulings on Commodity Classification Regulations 01/2024” and shall come into effect on 01 March, 2024.
02. These Regulations shall govern all the matters pertaining to “Advance Customs Rulings on Commodity Classification” hereinafter referred to as “Advance Customs Rulings”
03. “Advance Customs Rulings” means a written decision on an application relating to classification of goods/ commodity, raised by an applicant in his application in respect of any goods/ commodity prior to importation or exportation of goods/ commodity.



### **Application for Advance Customs Ruling**

04. Any importer, exporter or local manufacturer (hereafter referred to as "the Applicant"), who has opted to seek Advance Customs Ruling on the HS classification of goods from the Sri Lanka Customs, shall submit an application substantially in conformity with the Format set out in Schedule I to these regulations.
05. Separate application shall be submitted for Advance Customs Ruling for each commodity, if a person is interested to obtain Advance Customs Ruling for more than one commodity.
06. Application for Advance Customs Ruling shall be supported by samples, accredited laboratory issued analysis reports, material safety data sheets, commodity literature, manufacturing processes, mill reports, catalogues/ brochures, composition, photographs, plans and any other documents including online materials, as appropriate, with the authentication of the applicant.
07. Application together with samples and other related documents shall be addressed and submitted to the Director General of Customs, Sri Lanka Customs, No. 40, Main Street, Colombo 11.

### **Processing of Application for Issuance of Advance Customs Ruling**

08. The Specialized Services Directorate of the Sri Lanka Customs, hereinafter referred to as "the Directorate" shall process including follow up application for Advance Customs Rulings as directed by the Director General of Customs.
09. The Directorate may request any further information including data and documents, from the applicant and failure of the applicant to provide such information within a duration of 30 days from the date of such request without any acceptable reason in written form, shall result in rejection of the application.
10. The Directorate shall allocate and issue a reference number on each application together with an acknowledgement for receipt of the application enabling the applicant to get update on his application and for future reference.
11. The Directorate shall also introduce and implement an automated system for tracking the status of the application using the reference number assigned to the application by the Directorate.
12. The Directorate shall call the applicant in person to obtain clarification relevant to the application and related information, provided by the applicant.
13. The Director General of Customs shall issue an Advance Customs Ruling on every application within 60 days from the date of submission of duly completed application by the applicant and the decision shall be made available in the Customs Ruling Database.
14. Advance Customs Ruling shall only be issued at HS Code eight (08) digit basis where appropriate.

### **Legal Validity of an Advance Customs Ruling for Customs Purposes**

15. An Advance Customs Ruling, issued by the Director General of Customs, shall be binding on the applicant as well as on the Director General of Customs and shall be valid for two years from the date of issuance, unless otherwise such Advance Customs Ruling is withdrawn or cancelled in writing with valid reason (s) or legally invalidated by a legal authority, whichever comes earlier.
16. Validity of an Advance Customs Ruling shall cease to be in force due to changes to the HS Codes in the Schedule A of the Customs Ordinance by introduction of HS National Sub Divisions or transposition or revision of Harmonized Commodity Description and Coding System (HS) by the World Customs Organization (WCO).

17. Director General of Customs may reject or refuse to accept an application for Advance Customs Ruling for a commodity at any stage of processing of such application, if it was already considered and decided by the Director General or an Appellate Tribunal or any Court.
18. An Advance Customs Ruling shall be annulled with immediate effect if proven that any fact submitted by the applicant is incorrect, incomplete, false or misleading.
19. Advance Customs Ruling, issued by the Director General of Customs, shall only be applicable for use within Sri Lanka.

#### **Appeal on the Decision on the Advance Customs Ruling**

20. An applicant, who sought and obtained Advance Customs Ruling or a reviewed decision on his application for Advance Customs Ruling, is not satisfied with such Advance Customs Ruling or reviewed decision, the applicant may make an appeal in writing to the Director General of Customs with facts to justify his appeal along with all supporting documents to substantiate the appeal within 14 days from the date of issuance of such Advance Customs Rulings or decision to the applicant.
21. Every appeal referred in the Regulations No. 20 above shall be referred to the Nomenclature and Classification Committee hereinafter referred to as "NC Committee" for examination and decision within 30 days from the date of receipt of appeal on the Advance Customs Ruling or reviewed decision.



#### **Payment of Fees**

22. A non-refundable application fee of Rs. 15,000/= shall be paid to the Director General of Customs together with each application by applicant who wishes to seek an Advance Customs Ruling.
23. A non-refundable appeal fee of Rs. 10,000/= shall be paid to the Director General of Customs together with each application for appeal by applicant, who wishes to seek a review on the decision of the Director General on his application for Advance Customs Ruling.
24. All fees, charged and collected under these Regulations shall be credited to the Consolidated Fund.
25. Director General of Customs may decide to obtain further analysis report or opinion of an expert for consideration of an application for Advance Customs Ruling on a particular commodity and any related expenses incurred namely charges on laboratory reports, delivering samples under the supervision of an authorized officer of customs shall be borne by the applicant, when informed by the Director General of Customs to do so.

#### **General Provisions**

26. All Advance Customs Rulings shall be in conformity with applicable rules published in the *Gazette* as part of Schedule A of the Customs Ordinance (Chapter 235) as amended, and shall be in force until such rules are rescinded according to law, however without prejudice to anything done during the validity period of such rules.
27. Applicants who provide falsified and/ or inaccurate information shall be dealt with according to the provisions of the Customs Ordinance (Chapter 235) as amended and other applicable laws.
28. Advance Customs Ruling shall not be given, where the question related to HS classification, raised in the application is;
  - (a) Already pending in the applicant's case before proper officer of Customs, Appellate Tribunal or any Court;
  - (b) Same as in a matter already decided by the Appellate Tribunal or any Court.

Schedule I

 <b>Sri Lanka Customs</b> <b>APPLICATION FOR ADVANCE CLASSIFICATION RULING</b>		 For Office Use Only <b>Application No.: CC / AR / 20.... / .....</b> <b>Date of Acceptance :</b>	
<b>1.) Details of the Applicant</b>			
a. Name / Company name and address			
b. Importer / Exporter / Other, registration number (TIN / VAT / NIC No.)		Importer	Exporter
		Other	
<b>2.) Details of the Commodity</b>			
a. Full trade description of the Commodity General name / Brand / Model / Volume / Measurement/Composition / brand new or used <i>etc.</i> (depending on the applicability)			
b. Details of submitted samples and literature (put a "√" where applicable and overleaf the scanned clear photograph / image)		Samples	TDS
		Manufacturing process	MSDS
		Ingredient composition	Analytical report
		Catalogues	Other
*All the documents should be authenticated before submitting			
c. Intended Usage			
d. In what form is it imported / exported.			
3.) Confidential information of the goods (If "yes", please provide details)			
4.) Whether any previous internal classification advice has been obtained or the goods are related to an investigation, appeal or any other review by Customs or other government agency or court? (If "yes", please provide details)			
5.) Manufacturer's or supplier's name, address & web			
6.) HS code in applicant's opinion and reasons therefor			
7.) Has previous Advance ruling or decision been obtained for this commodity? If yes, indicate the Ref. No. and the HS code:			
8.) Name, email and Mobile no. of the Contact Person			
9.) I affirm / swear and declare that all the information provided is true and accurate to the best of my knowledge and belief.			
Applicant's Name & contact details :			
E mail :			
Signature & Stamp :		Date :	
<b>FOR OFFICIAL USE ONLY</b>			
<b>CUSTOMS ADVANCE RULING VALID FOR TWENTY FOUR (24) MONTHS, FROM THE DATE OF ISSUE UNLESS OTHERWISE REVISED OR REVOKED</b>			
1.) Customs payment receipt No.:		Date:	
2.) Most appropriate HS Code :			
3.) Comments: <b>This Advance ruling is valid for the above described product only.</b>			
4.) Date of issue :			
SENIOR DEPUTY DIRECTOR OF CUSTOMS (Commodity Classification Branch)		sgd. DIRECTOR OF CUSTOMS (Specialized Services) FOR DIRECTOR GENERAL OF CUSTOMS	

**Coloured Photograph and other relevant Details**

Applicant's Signature & Stamp :

Date :

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