

PREFACE

The National Imports Tariff Guide (NITG) is published annually by Sri Lanka Customs Department as a guide and a reference for ensuring the collection of due revenue, assessment of feasibility for importers, ensuring accurate customs declarations by Customs House Agents and to fulfill the diverse needs of all other stakeholders in supply chain management. This will also be a comprehensive guide for the general public, researchers and students who are interested in international and local trade.

The NITG – 2021, has been compiled with amendments incorporating introductions and omissions of HS Codes as decided by the International Convention on the Harmonized Commodity Description and Coding System (HS System) and applicable National Levies up to 01.07.2021.

Importations of commodities are governed by a vast array of legislation and require approvals, licenses issued by various entities. The NITG – 2021 is comprised of a comprehensive list of such statutory requirements pertaining to each commodity fulfilling a long-felt need by all stakeholders.

The immense task of incorporating the HS code amendments and corresponding taxes were accomplished through the untiring and concentrated effort of the staff of Policy, Planning and Research Directorate of Sri Lanka Customs. Identifying the relevant statutory requirements pertaining to each commodity requires perusing of a vast amount of acts and regulations, and compiling such statutory requirements and incorporating it with the NITG – 2021 is an enormous task achieved by the Policy, Planning and Research Directorate of Sri Lanka Customs.

I extend my sincere gratitude and commendations for their exemplary achievement.

I wish that all interested parties may find this guide as a valuable tool for their individual progress and also the economic growth of the country.



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