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The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

අංක 2310/32 - 2022 දෙසැම්බර් මස 15 වැනි බ්‍රහස්පතින්දා - 2022.12.15  
No. 2310/32 - THURSDAY, DECEMBER 15, 2022

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### NOTIFICATION UNDER THE CUSTOMS ORDINANCE

(Revenue Protection Order No. 04/2022)

IT is hereby notified that following resolution under Section 10 of the Customs Ordinance (Chapter 235) was passed by Parliament at its Public Session on December 08, 2022.

K. M. MAHINDA SIRIWARDANA,  
Secretary,  
Ministry of Finance, Economic  
Stabilization and National Policies.

Ministry of Finance Economic Stabilization  
and National Policies,  
Colombo 01,  
15th December, 2022.



### Resolution

This Parliament resolves, with effect from the date on which this resolution is notified in the *Gazette*, to insert the new item No. 41 of List of Exemptions (Imports), Annex II under the Schedule “A” of the Customs Ordinance (Chapter 235) of the *Extraordinary Gazette Notification* No. 2220/42 dated March 24, 2021.

41. Imporation of essential goods, to be received from any foreign states (governments), organizations including business entities, volunteer associations and well-wishers by any government entities, government approved entities and entitlies working on relief activities in direct collaboration with any government entities aid/donations to provide relief measures or facilitate continuation of essential public services subject to;
- (a) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where; (i) The Secretary shall provide recommendation for exemption of Customs Import Duty only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the Letter of Recommendation referred above; case by case basis;
  - (b) All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;
  - (c) The Secretary (Chief Accounting Officer) referred in (a) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for intended purpose (s) and beneficiaries free of charge; and,
  - (d) Any goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure, action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.

EOG 12-0274