

Existing Exemptions

No	Item
1	Wheat and Wheat flour
2	Infant milk powder
3	imported any article subject to the Special Commodity Levy under the Special Commodity Levy Act, No. 48 of 2007 subject to the condition that such articles are sold without any processing except adaption for sale
4	rice, rice flour and bread so far as such products are manufactured locally
5	unprocessed agricultural, horticultural or fishing products produced in Sri Lanka
6	crude petroleum oil, kerosene, aviation fuel, oil for ships or Fuel oil specified under the Harmonized Commodity Description Number 2710.19.60 for Custom purposes
7	electricity including distribution
8	pharmaceutical products, drugs (other than cosmetics), the end use of which are confined to therapeutic or prophylactic effect and purchased on a prescription of a physician and raw materials for the production or manufacture of such products or drugs
9	ayurvedic or homeopathic preparations belonged to ayurveda pharmacopeia, ayurvedic or homoeopathic preparations (other than cosmetic preparations), the end use of which are confined to therapeutic or prophylactic effect and purchased on a prescription of a registered ayurvedic practitioner or a registered Homoeopathic practitioner under the Ayurveda Act, No. 31 of 1961 or Homoeopathy Act, No. 10 of 2016, as the case may be, to provide medical treatments to persons suffering from any disease, or unani, or siddha preparations classified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes and raw materials for such preparations, with the recommendation of the Commissioner for Ayurveda appointed under section 3 of the Ayurveda Act, No. 31 of 1961
10	artificial limb, crutches, wheel chairs, hearing aids, accessories for such aids or appliances which are worn or carried or implanted in the human body to compensate for a defect or disability, white canes for the blind, braille typewriters and parts, braille writing papers, braille writing boards and any other articles which are used by disabled persons which are approved by the Minister taking into consideration the degree of relief requested by such persons, on an application made for that purposes

11	all healthcare services provided by medical institutions or professionally qualified persons providing such care other than hospital room charges
12	locally manufactured surgical gauze used for surgery
13	geriatric services and child care services
14	fertilizer other than chemical fertilizer
15	agricultural seeds, agricultural plants, shrimp feed inclusive of prawn feed and animal feed but excluding poultry feed
16	yarn used for textile industry as identified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes
17	dyes used for the handloom industry as identified under the Harmonized Commodity Description and coding System Numbers for Custom purposes
18	locally manufactured handloom textiles
19	fabric which are subject to a cess at a specific rate classified under the Harmonized Commodity Description and Coding System Numbers for Custom purposes, in lieu of chargeability of any other tax on importation at the point of entry into the country, by the Director-General of Customs as specified in a Gazette Notification issued under the Sri Lanka Export Development Act, No. 40 of 1979
20	educational services provided by any person or partnership
21	Public passengers transport services (other than air transport, water transport or transport of tourists, excursion tours and taxi services);
22	services in relation to burials and cremations by any institution or person
23	services at a restaurant situated beyond the immigration counter at the Bandaranaike International Air Port
24	Financial services
25	services by the Department of Commerce, the Board of Investment of Sri Lanka or the Sri Lanka Ports Authority, in so far as such services are provided to any exporter or to provider of services which are zero rated services, for the purpose of tax under this Act
26	services by a person in Sri Lanka to any other person outside Sri Lanka to be consumed or utilized by such other person outside Sri Lanka for which the payment is made in Sri Lanka rupees
27	being any sum paid out of the Export Development Fund as export development rebate
28	services, which result in the improvement of quality, character or value of any yarn, fabric or garment so far as such services are provided to persons other than exporters of such products

29	goods and services to the mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996 applies or to any diplomatic personnel of such mission or organization who is entitled to such benefits: provided that, reciprocal benefits are available to their counter parts from Sri Lanka and identified as such by the Commissioner- General
30	goods or services funded directly by foreign organizations for the relief of sudden distress caused by natural or human disasters or to any activity having regard to the interest of the national economy, as approved by the Minister
31	goods or services to any project identified as a Strategic Development Project in terms of section 3(4) of the Strategic Development Project Act, No. 14 of 2008
32	goods or services to any specified project identified by the Minister, taking into consideration the economic benefit to the country, on which the tax is borne by the Government or goods and services to any infrastructure development project funded through foreign loans or donations directly to the Government Ministries, approved by the Minister on the recommendation of secretary of the respective Government Ministry
33	goods or services by the Central Bank of Sri Lanka established by the Monetary Law Act (Chapter 422)
34	any services by any public corporation to the extent of provision of such services on behalf of the Government of Sri Lanka, free of charge out of the funds voted by Parliament from the Consolidated Fund or out of any loan arranged through the Government
35	locally manufactured goods to duty free shops for payment in foreign currency
36	any article entitled to duty free clearance under the Passenger's Baggage (exemptions) Regulations made under section 107 of the Customs Ordinance (Chapter 235) or any article cleared duty free on a re-importation certificate as provided for in Schedule "A" of the Customs Ordinance (Chapter 235) or any article cleared ex-bond for use as ship stores
37	goods to be used as exhibition material or as material in any technical demonstration and which are re-exported after the completion of such project, exhibition or demonstration, as the case may be, or plant, machinery or equipment which are imported to be used in projects and re-exported after the completion of the project, and in respect of which tax is deferred in terms of paragraph (b) of the second proviso to subsection (3) of section 2
38	aircraft engines or aircraft spare parts identified under specified Harmonized Commodity Description and Coding System Numbers for Custom purposes

39	chemical naphtha by the Ceylon Petroleum Corporation to be supplied to Ceylon Electricity Board for the generation of electricity
40	goods for any specified project identified by the Minister, taking into consideration the economic benefit to the country, on which the tax is borne by the Government; or goods, for a project identified as a strategic development project under the provisions of the Strategic Development Project Act, No.14 of 2008, during the project implementation period, subject to the conditions specified therein; or goods for any infrastructure development project funded through foreign loans or donations directly to any Ministry of the Government of Sri Lanka, as approved by the Minister on the recommendation of secretary of the respective Government Ministry
41	goods to a mission of any state or any organization to which the provisions of the Diplomatic Privileges Act, No. 9 of 1996 applies or to any diplomatic personnel of such mission or organization who is entitled to such benefits, provided that, reciprocal benefits are available to the counter parts from Sri Lanka and identified as such by the Commissioner- General
42	goods from any foreign organization or out of the funds from such organization for the relief of sudden distress caused by natural or human disasters or to any activity having regard to the interest of the national economy, as approved by the Minister
43	The import and supply of goods at duty free shops for payment in foreign currency