

**GOVERNMENT NOTIFICATION**  
**Imports and Exports Control Act, No. 1 of 1969**

IN terms of the powers vested in me by Section 20 read together with Sub-Section 4(1) and Section 14 of the Imports and Exports (Control) Act, No. 1 of 1969 as amended by Act, No. 48 of 1985 and Act, No. 28 of 1987, I, Anura Kumara Dissanayake, the Minister of Finance, Planning and Economic Development promulgate following Regulations.

  
**Anura Kumara Dissanayake**  
Minister of Finance, Planning and Economic  
Development

Ministry of Finance, Planning and Economic Development  
Colombo 01.

December 14, 2024

**REGULATIONS**

1. These Regulations may be cited as the “**Imports and Exports (Control) Regulations No. 14 of 2024**”.
2. These Regulations are promulgated based on decision of the Cabinet of Ministers dated September 13, 2024 on the Memorandum No. 24/1945/604/208 dated September 12, 2024 titled, “Approval for removal of Temporary Suspension on Importation of Motor Vehicles”.
3. The Imports and Exports (Control) Regulations No. 02 of 2023, published in the Gazette Extraordinary No. 2312/78 dated January 01, 2023, as amended subsequently, is hereby further amended.
  - 3.1 Goods, classified under the HS Codes together with their corresponding entries as described in the Schedule below, which is an integral part of these Regulations, shall be deleted from the **Schedule I** of the Imports and Exports (Control) Regulations No. 02 of 2023 referred above.

	<i>Column I</i> <b>HS Heading</b>	<i>Column II</i> <b>HS Code</b>		<i>Column III</i> <b>Description</b>	<i>Column V</i> <b>Temporary Suspension (TS) List A</b>	<i>Column IV</i> <b>Temporary Suspension (TS) List B</b>
<b>198</b>	<b>87.02</b>			<b>Motor vehicles for the transport of ten or more persons, including the driver</b>		
		8702.10	-	With only compression – ignition internal combustion piston engine (diesel or semi-diesel):		
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.10.55	----	Other, not more than five years old	<b>TS</b>	
			---	Other, not more than ten years old:		
		8702.10.75	----	Other, not more than five years old	<b>TS</b>	
		8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.20.53	----	Other, not more than five years old	<b>TS</b>	
			---	Other, not more than ten years old:		
		8702.20.73	----	Other, not more than five years old	<b>TS</b>	
		8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.30.53	----	Other, not more than five years old	<b>TS</b>	
			---	Other, not more than ten years old:		
		8702.30.73	----	Other, not more than five years old	<b>TS</b>	
		8702.40	-	With only electric motor for propulsion:		

			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.40.53	----	Other, not more than five years old	TS	
			---	Other, , not more than ten years old:		
		8702.40.73	----	Other, not more than five years old	TS	
		8702.90	-	Other:		
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.90.55	----	Other, not more than five years old	TS	
			---	Other, not more than ten years old:		
		8702.90.75	----	Other, not more than five years old	TS	
199	87.03			<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.</b>		
		8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
			---	Not more than three years old:		
		8703.10.11	----	Electric Golf cars	TS	
			---	Motor cars including station wagons and racing cars, not more than three years old:		
		8703.21.62	----	Go-Karts	TS	
		8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	TS	
		8703.21.64	----	All - terrain vehicle (ATV)	TS	
			---	Motor cars including station wagons and racing cars, more than three years old:		
		8703.21.73	----	All - terrain vehicle (ATV)	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.40.21	----	Go-Karts, not more than three years old	TS	
		8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	

		8703.40.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.50.21	----	Go-Karts, not more than three years old	TS	
		8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.50.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.60.21	----	Go-Karts, not more than three years old	TS	
		8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.60.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.70.21	----	Go-Karts, not more than three years old	TS	
		8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.70.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
201	87.05			<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>		
		8705.10	-	Crane lorries :		
		8705.10.10	---	Not more than ten years old	TS	
		8705.20	-	Mobile drilling derricks :		
		8705.20.10	---	Not more than seven years old	TS	
		8705.30	-	Fire fighting vehicles :		
		8705.30.10	---	Not more than seven years old	TS	
		8705.40	-	Concrete-mixer lorries :		
		8705.40.10	---	Not more than ten years old	TS	

		8705.90	-	Other :		
			---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:		
		8705.90.21	----	Not more than seven years old	TS	
			---	Concrete pump trucks :		
		8705.90.31	----	Not more than ten years old	TS	
			---	Mobile workshops		
		8705.90.41	---	Modified vehicles of heading 87.02, not more than three years old	TS	
		8705.90.43	----	Modified vehicles of heading 87.03, not more than three years old	TS	
		8705.90.45	----	Modified vehicles of heading 87.04, not more than three years old	TS	
		8705.90.47	----	Other, not more than seven years old	TS	
			---	Other, modified vehicles of heading 87.02, 87.03 and 87.04:		
		8705.90.51	----	Modified vehicles of heading 87.02, not more than three years old.	TS	
		8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old.	TS	
		8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old.	TS	
			---	Other:		
		8705.90.91	----	g. v. w. not exceeding 4 tonnes, not more than seven years old ( <b>except Aerial Platform Trucks</b> )	TS	
		8705.90.93	----	g. v. w. exceeding 4 tonnes, not more than seven years old ( <b>except Aerial Platform Trucks</b> )	TS	
		8705.90.94	----	g. v. w. exceeding 4 tonnes, more than seven years old	TS	
<b>204</b>	<b>87.12</b>	8712.00		<b>Bicycles and other cycles (including delivery tricycles), not motorized:</b>		
		8712.00.10	---	Delivery tricycles	TS	
<b>205</b>	<b>87.16</b>			<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :		
		8716.10.10	---	Not more than five years old	TS	

	8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :		
	8716.20.10	---	Not more than five years old	<b>TS</b>	
	8716.31	--	Tanker trailers and tanker semitrailers :		
	8716.31.10	---	Not more than five years old	<b>TS</b>	
	8716.39	--	Other :		
	8716.39.10	---	Not more than three years old	<b>TS</b>	
	8716.40	-	Other trailers and semi-trailers :		
	8716.40.10	---	Not more than five years old	<b>TS</b>	
	8716.80	-	Other vehicles :		
	8716.80.20	---	Wheelbarrows	<b>TS</b>	
	8716.80.30	---	Other not more than five years old	<b>TS</b>	
	8716.90.10	---	For wheelbarrows	<b>TS</b>	

3.2 An **importer**, who is imported motor vehicle; classified under the HS Codes referred to in the Regulation No.3.1 above; for personal usage or trading purpose, shall register such motor vehicle in the name of the importer if imported that motor vehicle for his/her personal usage or in the name of buyer if such motor vehicle is imported for trading purpose within 90 days from the date of Bill of Entry (Customs Declaration – CUSDEC) of the said motor vehicle.

3.3 For the purpose of the Regulation No.3.2,

- (i) Any motor vehicles, imported by an importer for trading purpose shall not be registered in the name of such importer (In the name of the Company, or Owner(s) of the Company or Directors of the Company) and if registered on bona fide basis, the ownership of such motor vehicle(s) shall not be transferred to a third party within a period of 03 years from the date of registration,
- (ii) Director General of the Sri Lanka Customs shall ensure inclusion of the Number of this Gazette Notification in the Cage No.44 and the Cost-Insurance-Freight (CIF) value of the respective motor vehicle in the Cage No.46, imported under the provisions of these Regulations, and
- (iii) The Regulation No. 3.2 and 3.3 shall not be applied for any non-motorized goods, classified under any HS Codes referred to in the Regulation No.3.1 above.

3.4 If an **importer** fails to register any motor vehicle(s), imported as per provisions of these Regulations within the 90 days as specified in the Regulations No. 3.2 above, such importer shall be liable to pay a monthly late fee of 03%(Three) Percentage of the Cost-Insurance-Freight (CIF) value of the said motor vehicle(s), which will be computed non-compounded linearly to the Commissioner General of the Department of Motor Traffic at the time of registration of motor vehicles, where a maximum cap on the payment of the monthly late fee for such late registration is limited at 45%(Forty-five percentage) of the CIF value of respective motor vehicle. For the purpose this Regulation,

- (i) Commissioner General, Department of Motor Traffic shall not register any motor vehicle(s), classified under the HS Codes referred in the Regulation No.3.1 and imported as per the provisions of these Regulations beyond 90 days from the date of Customs Declaration without the payment of monthly late fee as specified above;
- (ii) **No** waiver of the payment of monthly late fee shall be granted under any circumstances; and
- (iii) Any number of late days less than 30 days shall also be considered as a calendar month.

3.5 Any importer, who is imported motor vehicles more than 25% of his or her total imported motor vehicles during a period of every six (06) months from the date of these Regulations until the end of December 2025 in violation of the provisions of the Regulation No.3.2 above, shall be suspended from importation of motor vehicles for a minimum period of thirty six (36) months under the provisions of these Regulations.

4. Age of a motor vehicle for the purpose of these Regulations shall mean the period between the Date of Manufacture (Mentioned either in the Manufacturer's Certificate or Export Inspection Certificate, specified in the Import and Export (Control) Regulation, No. 02 of 2013, published in the Gazette Extraordinary No. 1804/17 dated April 03, 2013) and date of the Bill of Lading or Airway Bill of that motor vehicle. Non-motorized goods, specified under the HS Codes, referred in the Regulation No.3.1 shall mean only to the not used goods prior to importation of such goods into the country.

5. If any motor vehicle, specified in the Regulation No. 3.1 above, is imported in violation to these Regulations and/or any prevailing Rules and Regulations applicable on importation of motor vehicle(s), such motor vehicles(s) shall be re-exported by the respective importer within ninety (90) days from the date of the Bill of Entry (CUSDEC) with all associated costs borne by the said importer.
6. To achieve the objectives of these Regulations, the Controller General of Imports and Exports shall issue "Operational Instructions" to the Director General of Customs, licensed banks or any other relevant authorities.
7. The final decision shall be made by the Controller General of Imports and Exports on any issues arising in relation to these Regulations except the Regulation No. 5 above.
8. These Regulations shall enter into force with effect from December .18., 2024.