

Gazette Extraordinary  
No. 2384/34  
Dated May 17, 2024

## 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, Ranil Wickremesinghe, the 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,

*16<sup>th</sup> May, 2024.*

### REGULATIONS

1. These Regulations may be cited as the “**Imports and Exports (Control) Regulations No. 07. of 2024**”.
2. These Regulations are issued as per the decision of the Cabinet of Ministers dated April 01, 2024, on the Memorandum No. 24/0644/615/003-I dated April 01, 2024, of the Minister of Tourism and Lands.
3. These Regulations are issued as an integral part of the Regulations of the Imports and Exports (Control) Regulations No. 02 of 2023, published in the Gazette Extraordinary No. 2312/78 dated January 01, 2023, as amended.

4. Notwithstanding the Regulation No. 4 of the Imports and Exports (Control) Regulations No. 02 of 2023, referred above, importation of motor vehicles as described in the Schedule below, by any eligible importer, who has obtained a “Vehicle Import Permit” issued by the Secretary to the Ministry of Tourism and Lands, in terms of the approval of the Cabinet of Ministers, referred in the Regulation No. 2 above, shall be allowed by the Director General of Sri Lanka Customs for customs clearance, subject to other prevailing Rules and Regulations applicable on importation of motor vehicles, classified under the HS Chapter 87.

	Column I <b>HS Heading</b>	Column II <b>HS Code</b>		Column III <b>Description</b>	Column IV <b>Temporary Suspension (TS)</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 less than 13 persons (adults) including the driver, not more than three and a half years old:	
		8702.10.19	----	Other	<b>TS</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
		8702.10.39	----	Other	<b>TS</b>
			---	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 less than 13 persons (adults) including the driver, not more than three and a half years old:	
		8702.20.19	----	Other	<b>TS</b>

	Column I <b>HS Heading</b>	Column II <b>HS Code</b>		Column III <b>Description</b>	Column IV <b>Temporary Suspension (TS)</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
		8702.20.39	----	Other	<b>TS</b>
			---	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 less than 13 persons (adults) including the driver, not more than three and a half years old:	
		8702.30.19	----	Other	<b>TS</b>
				Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
		8702.30.39	----	Other	<b>TS</b>
			---	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 less than 13 persons (adults) including the driver, not more than three and a half years old:	
		8702.40.19	----	Other	<b>TS</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	

	Column I <b>HS Heading</b>	Column II <b>HS Code</b>		Column III <b>Description</b>	Column IV <b>Temporary Suspension (TS)</b>
		8702.40.39	----	Other	<b>TS</b>
			---	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	<b>TS</b>
			----	Other, not more than ten years old:	
		8702.40.73	----	Other, not more than five years old	<b>TS</b>
		8702.90	-	Other :	
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
		8702.90.19	----	Other	<b>TS</b>
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :	
		8702.90.39	----	Other	<b>TS</b>
			---	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	<b>TS</b>
			---	Other, not more than ten years old :	
		8702.90.75	----	Other, not more than five years old	<b>TS</b>
<b>199</b>	<b>87.03</b>			<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>	
			-	Other vehicles, with only spark-ignition internal combustion piston engine :	
		8703.21	--	Of cylinder capacity not exceeding 1,000 cc :	
			---	Other:	
		8703.21.92	----	Not more than three years old	<b>TS</b>
		8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	

	Column I HS Heading	Column II HS Code		Column III Description	Column IV Temporary Suspension (TS)
		8703.22.70	---	Other, not more than three years old	<b>TS</b>
		8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
			---	Other :	
		8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	<b>TS</b>
		8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	<b>TS</b>
		8703.24	--	Of a cylinder capacity exceeding 3,000 cc :	
		8703.24.70	---	Other, not more than three years old	<b>TS</b>
			-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :	
			---	Other :	
		8703.31.92	----	Not more than three years old	<b>TS</b>
		8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
			---	Other :	
		8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	<b>TS</b>
		8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc, not more than three years old	<b>TS</b>
		8703.33	--	Of a cylinder capacity exceeding 2,500 cc :	
			---	Motor cars including station wagons and racing cars, more than three years old	
		8703.33.79	----	Other	<b>TS</b>
		8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :	
			---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :	
		8703.40.18	----	Other, not more than three years old	<b>TS</b>

	Column I <b>HS Heading</b>	Column II <b>HS Code</b>		Column III <b>Description</b>	Column IV <b>Temporary Suspension (TS)</b>
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.40.38	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.40.48	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.68	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.40.88	----	Other, not more than three years old	<b>TS</b>
		8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :	
			---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.50.18	----	Other, not more than three years old	<b>TS</b>
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.50.38	----	Other, not more than three years old	<b>TS</b>
		8703.50.39	----	Other, more than three years old	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.50.48	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	

Column I HS Heading	Column II HS Code		Column III Description	Column IV Temporary Suspension (TS)
	8703.50.68	----	Other, not more than three years old	<b>TS</b>
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
	8703.50.88	----	Other, not more than three years old	<b>TS</b>
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
	8703.50.99	----	Other, more than three years old	
	8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :	
		---	Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc :	
	8703.60.18	----	Other, not more than three years old	<b>TS</b>
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.60.38	----	Other, not more than three years old	<b>TS</b>
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
	8703.60.48	----	Other, not more than three years old	<b>TS</b>
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
	8703.60.68	----	Other, not more than three years old	<b>TS</b>
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
	8703.60.88	----	Other, not more than three years old	<b>TS</b>

	Column I HS Heading	Column II HS Code		Column III Description	Column IV Temporary Suspension (TS)
		8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :	
			---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.70.18	----	Other, not more than three years old	<b>TS</b>
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.70.38	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.70.48	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.68	----	Other, not more than three years old	<b>TS</b>
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.70.88	----	Other, not more than three years old	<b>TS</b>
		8703.80	-	Other vehicles, with only electric motor for propulsion :	
			---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
		8703.80.21	----	Not more than 3 years old	<b>TS</b>
			---	Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid), more than 3 years old :	
		8703.80.31	----	Capacity of motors not exceeding 50kW	<b>TS</b>



Column I HS Heading	Column II HS Code		Column III Description	Column IV Temporary Suspension (TS)
	8703.80.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	<b>TS</b>
	8703.80.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	<b>TS</b>
	8703.80.34	----	Capacity of motors exceeding 200kW	<b>TS</b>
		---	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, more than 3 years old :	
	8703.80.51	----	Capacity of motors not exceeding 50kW	<b>TS</b>
	8703.80.52	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	<b>TS</b>
	8703.80.53	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	<b>TS</b>
	8703.80.54	----	Capacity of motors exceeding 200kW	<b>TS</b>
		---	Other :	
	8703.80.71	----	Not more than three years old	<b>TS</b>
	8703.90	-	Other :	
	8703.90.10	---	Not more than three years old:	<b>TS</b>

5. In line with these Regulations;

- i. 1000 Nos of motor vehicles, **Unregistered in any country** (Brand New) limited to 250 Mini Coaches and Buses, and 750 Vans (6 -15 seats with sliding doors excluding SUVs and Cars), shall be allowed to import through the authorized local agent of the manufacturer / sole distributor, exclusively for the use of Tourist Transportation.
- ii. **SUVs and Cars shall not be allowed** to import and **only vehicles with sliding doors shall be allowed** to import, Under **HS Heading 87.03** referred in the Regulation No. 4 above,

6. Secretary to the Ministry of Tourism and Lands shall issue a Circular regarding the “Provision of Necessary Transport Facilities for the Rapid Development of the Tourism Sector” as per the decision of the Cabinet of Ministers No. 24/0644/615/003-I dated April 01, 2024.
7. Any motor vehicle imported violating the Regulations No. 5 above, must be re-exported to the exporting country of such motor vehicle (s) at the cost of such importer – vehicle permit holder.
8. Director General of Sri Lanka Customs shall report to the Secretary to the Treasury, containing details regarding the re-exported goods as stipulated in Regulation No. 7 above.
9. Director General of Sri Lanka Customs shall submit a monthly summary report including information on the name and address of the import permit holder, vehicle import permit number, type of motor vehicle, cost-insurance-freight value and date of importation of such motor vehicle (s) under these regulations to the Secretary to the Ministry of Tourism and Land with a copy to the Controller General of Imports and Exports Control Department.
10. All motor vehicles imported as per the provisions of these Regulations shall be registered in the name of the Vehicle Import Permit holder referred in Regulation No. 4 above, within 30 days from the date of Customs clearance.
11. 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.
12. These Regulations will only be in force until June 30, 2025.