

Import Procedure

Presented by

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Deputy Director of Customs

Methods of Payment to Foreign Seller

1. Letter of Credit (ICC UCP600)
2. Advance Payment (Cash in Advance)
3. Documents against Payment
4. Documents against Acceptance
5. Open Account Basis
6. Consignment Account Basis

Import Taxes and Levies Collected

1. Customs Duty (CID)
2. Value Added Tax (VAT)
3. Excise (Special Provision) Duty (XID)
4. Port and Airport Development Levy (PAL)
5. Nation Building Tax (NBT)
6. Export Development Board Cess (EIC)
7. Special Commodity Levy (SCL)
8. Economic Service Charge (ESC)

Customs Declaration

The person importing goods into Sri Lanka shall deliver to the Director General of Customs a declaration of such goods on a form prescribed by the Director General of Customs

Documents Required for Imports

1. Customs Declaration
2. Commercial Invoice (Bank Stamped)
3. Letter of Credit / Advance Payment Copy
4. Bill of Lading / Airway Bill
5. Value Declaration Form (VDF)
6. Delivery Order (DO)
7. Insurance Certificate
8. Packing List

Additional Documents Required

- License – If the item imported is a restricted article under any law
- Country of Origin Certificate – If preferential duties are claimed
- Sanitary or Phytosanitary Certificate – For plant and animal
- Literature and Catalogs – When there is a doubt on classification
- Cancellation of Registration (with a translation) – For used Motor Vehicles only
- Pre-Shipment Inspection Certificate – For used Motor Vehicles only

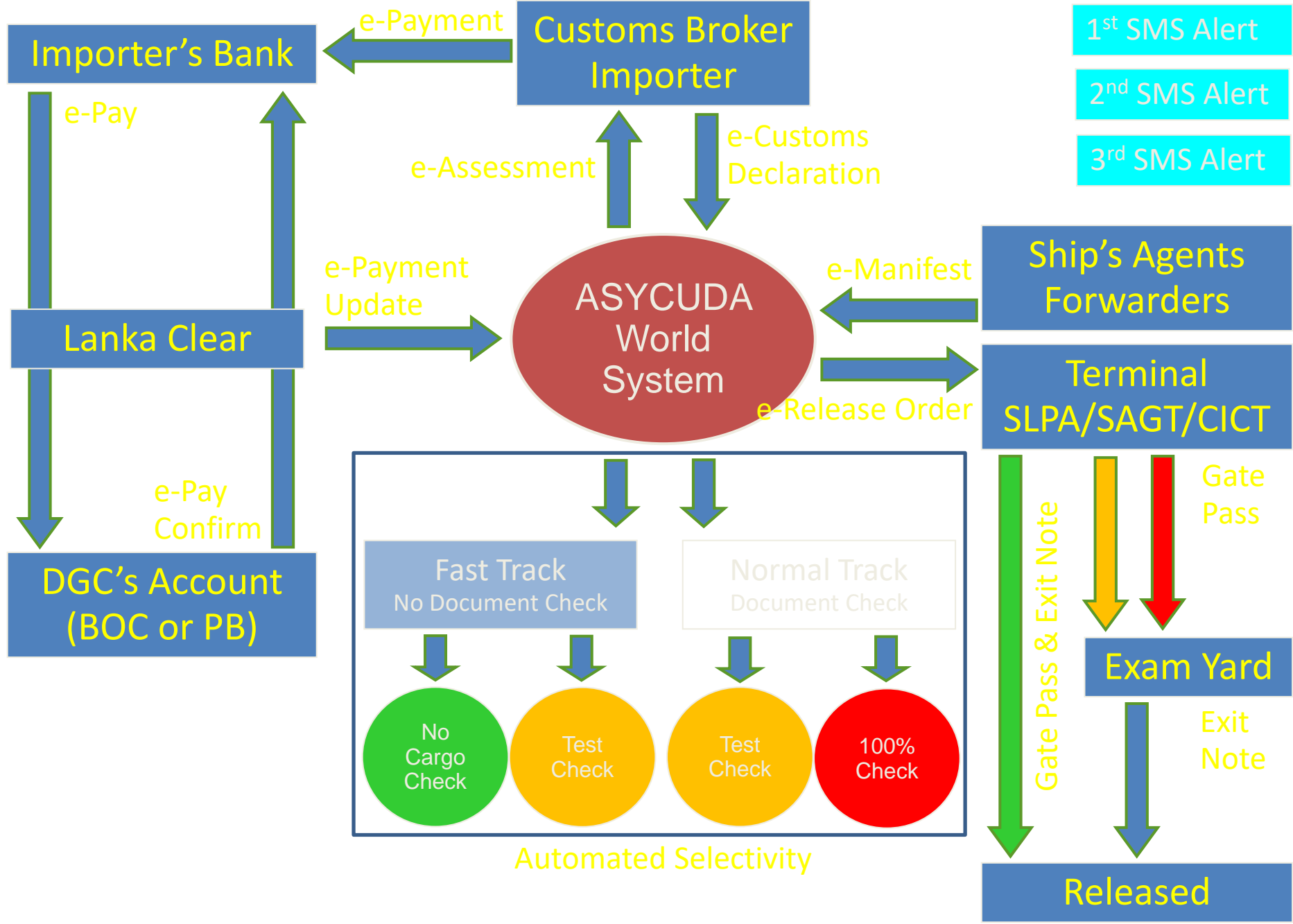
Import Document Centers

- Customs Headquarters – Sea Cargo (Colombo and Hambantota)
- Air Cargo Terminal, Katunayake
- Air Cargo Terminal, Hambantota
- Bonding Division
- DHL, Katunayake
- Colombo Cargo, Seeduwa
- Post Office (Colombo, Galle, Jaffna, Kandy)

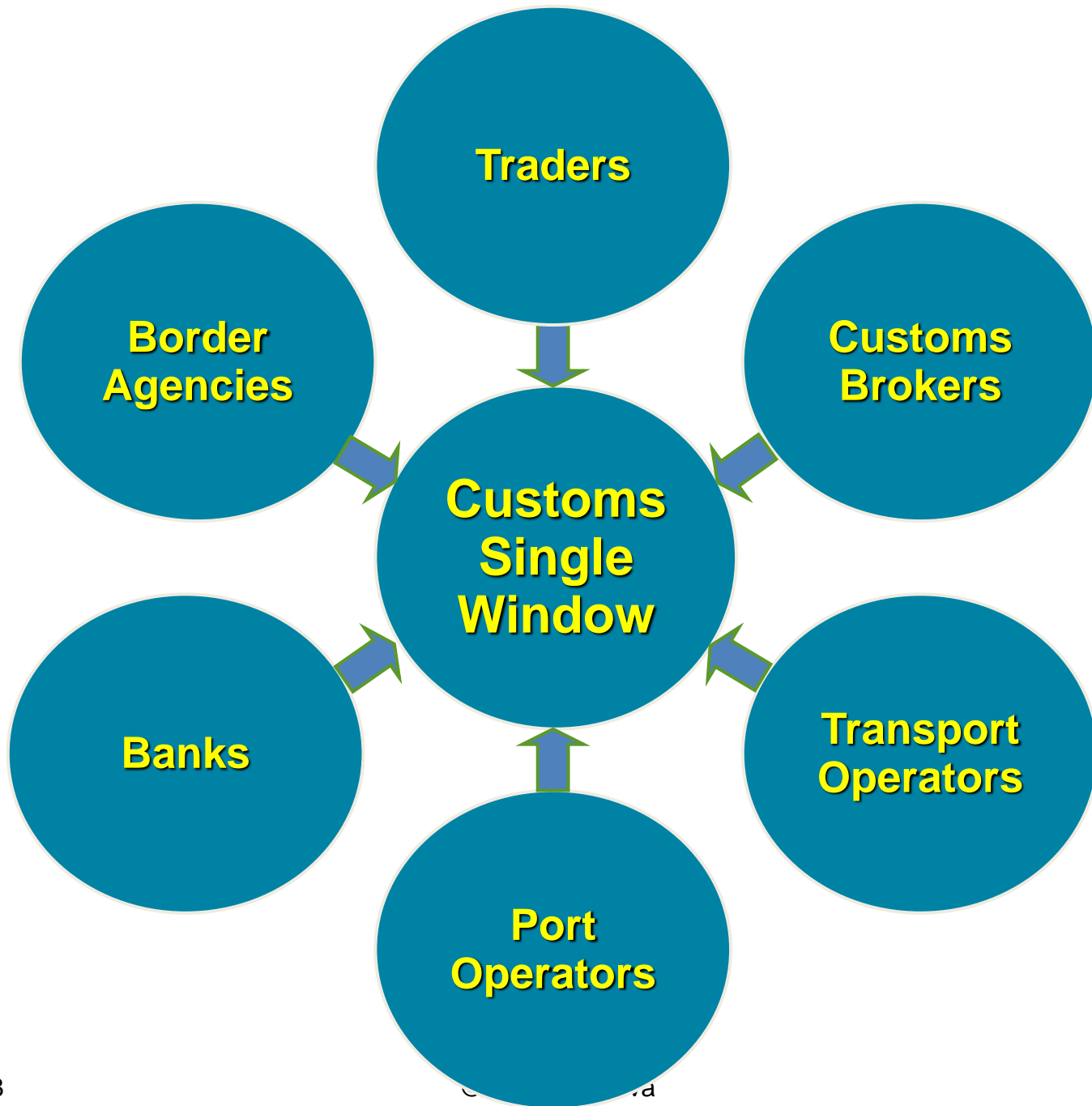
Import Cargo Examination

- Green Channel – Exempted
- Amber Channel – Test Check
 - LCL – Warehouses or ICD
 - FCL – Panel Examination at GL I, GL II, RCT, CVT (BOI Cargo) or Importer's Warehouse (Out Panel)
- Red Channel – 100% Examination
 - LCL – Warehouses or ICD
 - FCL – GL I, GL II or GL I (High Risk Cargo)

Automated Cargo Clearance System (Imports)



Customs Single Window



Entities and Activities

1. Traders – Registration for digital clearance
2. Customs Brokers – Submission of;
 1. e-Customs Declaration
 2. e-Blend Sheet for tea exports
 3. e-Cargo Despatch Note (eCDN) for exports
3. Transport Operators (Carrier Agents, NVOCC Agents and Freight Forwarders) – Submission of e-Manifest

1. Port Operators (SLPA, SAGT and CICT) – Receiving the e-Container Release Order and transmission of e-response
2. Container Freight Stations – Submission of e-Cargo Despatch Note
3. Banks – Electronically uploading the;
 1. Tax Payment Collection Details
 2. Exchange Remittance Details
4. Border Agencies – Electronic submission of;
 1. Import and Export Licenses
 2. Tax Waivers and Exemptions
 3. Certificates and Approvals
 4. Recommendations

Border Agencies Connected

1. Imports and Exports Control Department
2. Sri Lanka Standard Institute
3. Sri Lanka Tea Board
4. Telecommunication Regulatory Authority
5. Department of Fisheries and Aquatic Resources
6. Department of Wildlife Conservation
7. National Medicine Regulatory Authority

1. Food Control Administration Unit
2. Coconut Development Authority
3. Department of Agriculture
4. Department of Animal Production and Health
5. Consumer Affairs Authority
6. Forest Department
7. Geological Survey and Mines Bureau
8. Department of Trade and Investment Policy

1. Ministry of Agriculture
2. Department of Indigenous Medicine
3. National Film Corporation
4. Inland Revenue Department
5. Registrar of Motor Vehicle

THANK YOU