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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2459/46 - 2025 ඔක්තෝබර් මස 24 වැනි සිකුරාදා - 2025.10.24
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(Published by Authority)

PART I : SECTION (I) — GENERAL

Government Notifications

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 Disسانayake, the Minister of Finance, Planning and Economic Development, do hereby make the following Regulations.

ANURA KUMARA DISSANAYAKE,
Minister of Finance, Planning and
Economic Development.

Ministry of Finance, Planning and Economic Development,
Colombo 01.
October 24, 2025.

Regulations

1. These Regulations may be cited as the “Imports and Exports (Control) Regulations No. 09 of 2025”.
2. These Regulations are issued as an integral part of the Imports and Exports (Control) Regulations No. 02 of 2013, published in the *Gazette Extraordinary* No. 1804/17 dated April 03, 2013, as amended by the Imports and Exports (Control) Regulations No. 03 of 2025, published in the *Gazette Extraordinary* No. 2428/07 dated March 19, 2025.



3. Motor vehicles imported under the provisions of the Import and Export (Control) Regulations No. 02 of 2025, published in the *Gazette Extraordinary* No. 2421/44 dated January 31, 2025, for which Letters of Credit have been established during the period from 01.02.2025 to 24.10.2025 and have been imported under such letters of credit which are in non-compliance with the Regulation No. 5 of the Imports and Exports (Control) Regulations No. 02 of 2013, shall be released from Sri Lanka Customs by the Director General of Customs upon receipt of payment of the custom duties generally applicable, and subject to the following conditions;
 - i. Taking into account the value of the tax calculated on the Customs value of a brand new vehicle as specified in clause No. 1 (a) of the *Gazette Extraordinary* No. 1971/10 dated June 14, 2016, as well as,
 - ii. The value of the tax calculated on the Customs value of a vehicle other than a brand new vehicle as specified in clause No. 1 (b) of the *Gazette Extraordinary* No. 1971/10 dated June 14, 2016, and
 - iii. Furnish an irrevocable bank guarantee or an irrevocable corporate guarantee to the Department of Customs equal to the sum of the difference between the tax amount calculated in paragraph 3 (i) and paragraph 3 (ii), and thirty-five percent (35%) of the tax amount applicable to a brand new vehicle calculated in accordance with paragraph 3 (i).
4. The Director General of Customs shall not permit vehicles released in terms of Regulation No. 3 above to be registered with the Department of Motor Traffic.

Provided that, in the event that an importer intends to proceed with registration of the said motor vehicle, the Director General of Customs shall collect an additional payment equal to the value of the prescribed guarantee stipulated in 3 (iii) above, and permit the registration of such vehicle at the Department of Motor Traffic, and the additional payment calculated and collected in accordance with paragraph 3 (iii) shall be credited by the Director General of Customs to the Controller General of Imports and Exports.
5. Notwithstanding Regulation 6.2 (i) of the Imports and Exports (Control) Regulations No. 02 of 2025, published in the *Gazette Extraordinary* No. 2421/44 dated January 31, 2025, the period for registration of motor vehicles with the Department of Motor Traffic, in terms of Regulation No. 4 of this *Gazette* and for which the Bill of Entry (Customs Declaration/CUSDEC) has been submitted by 24.10.2025 shall be calculated as 90 days from the date of publication of this *Gazette*.
6. These regulations shall enter into force with effect from October 24, 2025.

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