

Government Notification
Special Commodity Levy Act, No. 48 of 2007

Order under Sections 2 and 5

1. By virtue of the powers vested in me under Section 2 of the Special Commodity Levy Act, No. 48 of 2007, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialist Republic of Sri Lanka, do by this Order impose the Special Commodity Levy in respect of the commodities specified in Column I of the Schedule hereto at the rates specified in the corresponding entry in the Column II of that Schedule as the validity period of the existing rates of levy is expired on December 31, 2025.

Schedule

Column I				Column II
Commodity				Special Commodity Levy
	H.S. Heading	H.S.Code	Description	
1	03.02		Fish, fresh or chilled excluding fish fillets and other fish meat of heading 03.04	10% or Rs.400/- per kg, the amount of levy whichever is higher
	03.03		Fish, frozen excluding fish fillets and other fish meat of heading 03.04	10% or Rs.400/- per kg, the amount of levy whichever is higher
2	03.05	0305.54.10	Sprats	Rs.100/- per kg
3		0305.52.00 0305.53.00 0305.54.90 0305.59.30 0305.59.90	Dried Fish	Rs.100/- per kg
4	03.05	0305.59.10	Maldivian fish and substitutes thereof	Rs.302/- per kg
5	04.03	0403.20	Yogurt	Rs.2000/- per kg
		0403.90	Other	Rs.2000/- per kg
6	04.05	0405.10	Butter	Rs.1500/- per kg
		0405.20	Dairy spreads	Rs.2000/- per kg
		0405.90	Other	Rs.2000/- per kg
7	04.06	0406.20	Grated or powdered cheese, of all kinds	Rs.600/- per kg
8	07.01	0701.90	Other - Potatoes	Rs.80/- per kg
9	07.03	0703.10.10	Red onions	Rs.50/- per kg

10	07.03	0703.10.20	B' onions	Rs.50/- per kg
11	07.03	0703.20	Garlic	Rs.50/- per kg
12	07.13	0713.10.10	Whole - Peas (Pisum sativum)	Rs.5/- per kg
		0713.10.20	Split - Peas (Pisum sativum)	Rs.10/- per kg
13		0713.20.10	Whole - Chickpeas (Garbanzos)	Rs.5/- per kg
		0713.20.20	Split - Chickpeas (Garbanzos)	Rs.10/- per kg
14		0713.31.19	Other - Green gram (moong)	Rs.300/- per kg
15		0713.31.22	Black gram - Skinned, whether or not split	Rs.300/- per kg
		0713.31.29	Black gram - other	Rs.300/- per kg
16		0713.35.90	Other - Cowpeas	Rs.300/- per kg
17		0713.40.11	Massor dhal (red lentils) - whole	25 cents per kg
		0713.40.12	Massor dhal (red lentils) - split	25 cents per kg
		0713.40.21	Yellow lentils - whole	25 cents per kg
		0713.40.22	Yellow lentils - split	25 cents per kg
18	08.04	0804.10.10	Dates - fresh	Rs.200/- per kg
		0804.10.20	Dates - dried	Rs.200/- per kg
19	08.04	0804.50.50	Mangoosteens - fresh	Rs.200/- per kg
		0804.50.60	Mangoosteens - dried	Rs.200/- per kg
20	08.05	0805.10.10	Oranges - fresh	Rs.600/- per kg
21		0805.10.20	Oranges - dried	Rs.125/- per kg
22		0805.22.10	Clementines - fresh	Rs.120/- per kg
23		0805.22.20	Clementines - dried	Rs. 250/- per kg
24		0805.29.20	Other - dried	Rs. 250/- per kg
25		0805.40.10	Including Grapefruit and pomelos - fresh	Rs. 285/- per kg
26		0805.40.20	Including Grapefruit and pomelos - dried	Rs. 300/- per kg
27		0805.50.10	Lemons - fresh	Rs. 350/- per kg
28		0805.50.20	Lemons - dried	Rs. 400/- per kg
29		0805.90.10	Other - fresh	Rs. 300/- per kg
30		0805.90.20	Other - dried	Rs. 375/- per kg
31	08.06	0806.10	Grapes - fresh	Rs. 600/- per kg
32		0806.20	Grapes - dried	Rs. 600/- per kg
33	08.08	0808.10	Apple	Rs. 600/- per kg
34	08.08	0808.30	Pears	Rs. 220/- per kg

35		0808.40	Quinces	Rs. 350/- per kg
36	08.09	0809.10	Apricots	Rs. 350/- per kg
37		0809.21	Sour cherries (Prunus cerasus)	Rs. 330/- per kg
38		0809.29	Other - cherries	Rs. 315/- per kg
39		0809.30	Peaches, including nectarines	Rs. 310/- per kg
40		0809.40	Plums and sloes	Rs. 250/- per kg
41	08.10	0810.50	Kiwifruit	Rs. 175/- per kg
42		0810.90.90	Other - fruits	Rs. 600/- per kg
43	09.04	0904.21.10	Chillies – Dried , neither crushed nor ground	Rs. 100/- per kg
		0904.22.10	Chillies –Crushed or ground	Rs. 125/- per kg
		0904.22.90	other - Crushed or ground	Rs. 125/- per kg
44	09.09	0909.21	Seeds of Coriander – Neither crushed nor ground	Rs. 26/- per kg
		0909.22	Seeds of Coriander – Crushed or ground	Rs. 52/- per kg
45		0909.31	Seeds of cumin - Neither crushed nor ground	Rs. 162/- per kg
		0909.32	Seeds of cumin - Crushed or ground	Rs. 162/- per kg
46		0909.61.20	Seeds of fennel	Rs. 162/- per kg
47	09.10	0910.99.10	Mathe seed	Rs. 50/- per kg
48		0910.30.10	Turmeric (curcuma) - Neither crushed nor ground	Rs. 102/- per kg
		0910.30.90	Turmeric - other	Rs. 360/- per kg
49	10.05	1005.90	Other - maize	Rs. 25/- per kg
50	10.06		Rice	
		1006.20	Husked (brown) rice	Rs. 65/- per kg
		1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed	
			Raw Rice:	
		1006.30.19	Other	Rs. 65/- per kg
			Parboiled Rice:	
		1006.30.29	Other	Rs. 65/- per kg
51	10.08	1008.21.10	Seed - Kurakkan (Eleusine coracana spp.)	Rs. 300/- per kg
		1008.21.90	Seeds - other (Millet)	Rs. 300/- per kg

		1008.29.10	Other - Kurakkan (Eleusine coracana spp.)	Rs. 300/- per kg
		1008.29.90	Other (Millet)	Rs. 300/- per kg
52	11.02	1102.90.20	Kurakkan (Eleusine coracana spp.) flour	Rs. 150/- per kg
53	11.06	1106.10.10	Black-gram flour	Rs. 325/- per kg
54	12.02	1202.42	Ground Nut - Shelled	Rs. 220/- per kg
55	12.07	1207.50	Mustard seeds	Rs. 62/- per kg
56	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
		1507.10	Crude oil, whether or not degummed	Rs. 250/- per kg
		1507.90	Other	Rs. 275/- per kg
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
		1511.10	Crude oil	Rs. 250/- per kg
		1511.90	Other:	
		1511.90.10	Serial fractions at room temperature (palm stearin)	Rs. 250/- per kg
		1511.90.20	Palm oil imported in packing of 210l and below	Rs. 275/- per kg
		1511.90.30	Crude palm olein	Rs. 255/- per kg
		1511.90.90	Other	Rs. 275/- per kg
	15.12		Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	
			Sunflower-seed or safflower oil and fractions thereof	
		1512.11	Crude oil	Rs. 250/- per kg
		1512.19	Other	Rs. 275/- per kg
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	
			Coconut (copra) oil and its fractions:	
		1513.11	Crude oil	
			In Bulk	

		1513.11.11	Virgin Coconut Oil	Rs. 125/- per kg
		1513.11.19	Other	Rs. 125/- per kg
			Other	
		1513.11.21	Virgin Coconut Oil	Rs. 125/- per kg
		1513.11.29	Other	Rs. 125/- per kg
		1513.19	Other	
		1513.19.10	In bulk	Rs. 150/- per kg
		1513.19.90	Other	Rs. 150/- per kg
			Palm kernel or babassu oil and fractions thereof	
		1513.21	Crude oil	Rs. 250/- per kg
		1513.29	Other	Rs. 275/- per kg
57	15.16	1516.20	Vegetable fats and oils and their fractions	Rs. 160/- per kg
58	15.17	1517.10.30	Other , With a fat content 80% or more	Rs. 650/- per kg
		1517.10.90	Other	Rs. 650/- per kg
59		1517.90	Other	Rs. 200/- per kg
60	16.04	1604.11	Salmon	Rs. 200/- per kg
		1604.12	Herrings	Rs. 200/- per kg
		1604.13	Sardines, sardinella and brisling or sprats	Rs. 200/- per kg
		1604.14	Tunas, skipjack tuna and bonito (Sarda spp.)	Rs. 200/- per kg
		1604.15	Mackerel	Rs. 200/- per kg
		1604.16	Anchovies	Rs. 200/- per kg
		1604.17	Eels	Rs. 200/- per kg
		1604.19	Other	Rs. 200/- per kg
		1604.20	Other prepared or preserved fish	Rs. 200/- per kg
61	17.01		Cane or beet sugar and chemically pure sucrose, in solid form	
			Other:	
		1701.91	Containing added flavouring or colouring matter:	

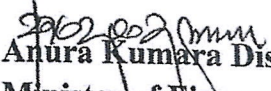
		1701.91.10	Having polarimeter reading more than or equal to 99.7 ⁰	Rs.50/- per kg
		1701.91.20	Having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰	Rs.50/- per kg
		1701.99	Other:	
		1701.99.10	Cane sugar having polarimeter reading of more than or equal to 99.7 ⁰	Rs.50/- per kg
		1701.99.20	Cane sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰	Rs.50/- per kg
		1701.99.30	Beet sugar having polarimeter reading of more than or equal to 99.7 ⁰	Rs.50/- per kg
		1701.99.40	Beet sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰	Rs.50/- per kg
		1701.99.90	Other	Rs.50/- per kg
62	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water	Rs.40/- per kg

2. By virtue of the powers vested in me under Section 5 of the Special Commodity Levy Act No. 48 of 2007, as listed out in the Schedule above I, do hereby order to waive - off;

- (i) balance amount after collecting Rs, 1 per Kg from the applicable Special Commodity Levy of Rs. 200 per Kg levied on importation of Dates classified under the HS Code of 0804.10.10 and 0804.10.20, when Dates to be received as donations or gifts on no foreign exchange basis and not for commercial purposes from any foreign government, organization including business entities, volunteer associations and well-wishers on the recommendation of the Secretary, Ministry of Buddhasasana, Religious and Cultural Affairs pursuant to the decision of the Cabinet of Ministers dated December 29 2025 on the Cabinet Paper No. 25/2420/822/059 titled “*Obtaining tax concessions on imported Dates for the free distribution during Ramadan fasting period*”.

This Order shall be valid for a period commencing from January, 01, 2026 to March 20, 2026 subject to provisions of Sub Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

- (ii) balance amount after collecting Rs. 6 per kg from the applicable Special Commodity Levy of 10% or Rs. 400 per kg on importation of Mackerel (*Scomber scombrus*, *scomber australasicus*, *scombe japonicus*) classified under the HS Code of 0303.54 and Jack and horse mackerel (*Trachurus Spp.*) classified under the HS Code of 0303.55 classified under HS Heading of 03.03 for production of canned fish by local canned fish manufactures on the recommendation of the Secretary to the Ministry in charge of the subject of Fisheries.
- (iii) balance amount after collecting Rs. 10 per Kg from the applicable Special Commodity Levy of Rs. 40 per Kg on importation of Salt (Sodium Chloride BP), classified under the HS Code of 2501.00, by any pharmaceuticals manufacturing enterprise, registered with the National Medicines Regulatory Authority (NMRA) for the purpose of manufacturing pharmaceuticals, not for commercial purpose, on the recommendation of the Secretary to the Ministry in charge of the subject of Health.
3. Importation of Maize, Black gram, Green gram, Cowpeas and Kurakkan as listed out above shall be allowed on the recommendation of the Ministry in charge of the subject of Agriculture.
4. The except of the Order 2 (i) of the above, this Order shall be valid for a period commencing from January 01, 2026 to December 31, 2026 subject to provisions of Sub Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development

Ministry of Finance, Planning and Economic Development,
Colombo 01,
December ..31/..., 2025.