

Government Notifications

Ports and Airports Development Levy Act, No. 18 of 2011

Order under Section 3

BY virtue of the powers vested in me by Sub-Section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development, do hereby amend the Order published in Extraordinary Gazette Notification No. 2312/67 dated December 31, 2022, as last amended by Extraordinary Gazette Notification No. 2461/44 dated November 07, 2025, as follows:

- I. By inserting into Schedule II of the said Order, the articles specified in Column III corresponding to the HS Headings and HS Codes specified in Columns I and II, respectively, together with the Concessionary Rates specified in Column IV, as set out in Schedule I hereto;
- II. By inserting into Schedule III of the said Order, the articles specified in Column III corresponding to the HS Headings and HS Codes specified in Columns I and II, respectively, together with the Concessionary Rates specified in Column IV, as set out in Schedule II hereto; and
- III. By inserting into Schedule IV of the said Order, the articles specified in Column III corresponding to the HS Headings and HS Codes specified in Columns I and II, respectively, together with the Exemptions specified in Column IV, as set out in Schedule III hereto.

This Order shall come in to effect from April 01, 2026


Anura Kumara Dissanayake,
Minister of Finance,

Planning and Economic Development

Ministry of Finance,
Planning and Economic Development,
Colombo 01,
On *March*.23, 2026

Schedule I

<i>I HS Heading</i>	<i>II HS Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
	8443.31.11	Used	5%
	8443.31.19	Other	5%
	8443.32.11	Used	5%
	8443.32.19	Other	5%
	8443.32.31	Used	5%
	8443.32.39	Other	5%
	8443.32.91	Used	5%
	8443.32.99	Other	5%
	8443.39.11	Used	5%
	8443.39.19	Other	5%
	8443.39.21	Used	5%
	8443.39.29	Other	5%
	8443.39.31	Used	5%
	8443.39.39	Other	5%
	8443.39.91	Used	5%
	8443.39.99	Other	5%
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
	8481.80.30	Plastic body piston valves, less than 2", for float operated valves for cisterns	5%
	8481.80.40	Plastic body diaphragm valves, less than 2", for float operated valves for cisterns	5%
	8481.80.50	Other valves, less than 2", for float operated valves for cisterns or water storage tanks	5%
		Other Taps, cocks and valves, less than 2", for domestic water supply;	
	8481.80.61	Of copper alloy	5%
	8481.80.62	Other metal alloy	5%
	8481.80.63	Of PVC or other plastics	5%
	8481.80.69	Other	5%
	8481.80.70	Other float operated valves, 2" or more	5%
	8481.90.10	Of copper alloy body valves, less than 2" for float operated valves for cisterns or water storage tanks	5%

	8481.90.20	Of plastic body valves, less than 2" for float operated valves for cisterns or water storage tanks	5%
	8481.90.30	Of other valves, less than 2" for float operated valves for cisterns or water storage tanks	5%
	8481.90.40	Of other float operated valves, 2" or more	5%

Schedule II

<i>I HS Heading</i>	<i>II HS Code</i>	<i>III Description</i>	<i>IV Concessionary Rate</i>
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
	8443.31.91	Used	7.5%
	8443.31.99	Other	7.5%
	8443.32.41	Used	7.5%
	8443.32.49	Other	7.5%
84.50		Household or laundry-type washing machines, including machines which both wash and dry .	
	8450.20.10	Of a dry linen capacity not exceeding 15 kg	7.5%
	8450.20.90	Other	7.5%

Schedule III

<i>I HS Heading</i>	<i>II HS Code</i>	<i>III Description</i>	<i>IV Exempt</i>
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.10.10	Cauliflowers	Exempt
	0704.10.20	Broccoli	Exempt
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
	0904.12.11	Long Pepper (Piper Longum) (Thippili)	Exempt
	0904.12.19	Other	Exempt
	0904.12.21	Long Pepper (Piper Longum) (Thippili)	Exempt
	0904.12.29	Other	Exempt
14.04		Vegetable products not elsewhere specified or included.	

	1404.90.94	Palmyrah Fibre of a kind used primarily in brooms or in brushes whether or not in hanks or bundles	Exempt
	1404.90.95	Other vegetable materials of a kind used primarily in brooms or in brushes (for example, broom –corn, piassava, couch –grass and istle) whether or not in banks or bundles.	Exempt
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	
	2501.00.10	Rock Salt	Exempt
	2501.00.90	Other	Exempt
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.29.80	Cup lumps	Exempt
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
	4601.94.10	Of Palmyrah	Exempt
	4601.94.90	Other	Exempt
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
	4602.19.10	Of Palmyrah	Exempt
	4602.19.90	Other	Exempt
65.04		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	
	6504.00.10	Of Palmyrah	Exempt
	6504.00.90	Other	Exempt
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
	8443.32.21	Used	Exempt
	8443.32.29	Other	Exempt