PART I: SECTION (I) - GENERAL

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 of the Democratic Socialist Republic of Sri Lanka, do hereby, amend the Schedule IV of the Order published in the Extraordinary Gazette Notification No.2312/67 dated December 31, 2022 as last amended by the Extraordinary Gazette Notification No. 2364/37 dated December 31, 2023 by deletion of the article specified in Column III corresponding to the H.S. Code 7103.10 specified in the Column II and the corresponding entry in Column IV thereto, and the addition of the articles specified in Column III corresponding to the H.S. Heading and H.S. Codes specified in the Column I and II as exempted in Column IV of the Schedule hereto.

This Order shall come in to effect from November 08, 2025.

Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and Economic Development, Colombo 01, November 07, 2025.

SCHEDULE

HS			
Heading	HS Code	Description	Exempt
(I)	(II)	(III)	(IV)
71.03		Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
	7103.10.10	Precious stones	Exempt
	7103.10.20	Semi-precious stones	Exempt