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PART I : SECTION (I) — GENERAL

Government Notifications

SPECIAL COMMODITY LEVY ACT, No. 48 OF 2007

Order under Section 2 and Section 5

01. BY virtue of the powers vested in me under Section 2 of the Special Commodity Levy Act, No. 48 of 2007, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, do by this order impose in respect of the Commodities specified in Column I of the Schedule hereto a Special Commodity Levy at the rate specified in the corresponding entries in Column II of that Schedule.

SCHEDULE

	Column II				
	Commodity Details				
	H.S. Heading	H.S. Code	Description	Levy	
1	03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	10% or Rs. 400.00 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. 400.00 per Kg, the amount of levy whichever is higher	



SCHEDULE (Contd.)

		Column II		
		Special Commodity		
	H.S. Heading	H.S. Code	Description	Levy
2	03.05	0305.59.10	Maldive Fish and Substitutes thereof	Rs. 302.00 per Kg
	07.13	0713.40.11	Massor dhal (red lentils)- Whole	25 cents Per Kg
3		0713.40.12	Massor dhal (red lentils)- Split	25 Cents Per Kg
3		0713.40.21	Yellow lentils - Whole	25 Cents Per Kg
		0713.40.22	Yellow lentils - Split	25 Cents Per Kg
4	08.04	0804.50.50	Mangoesteens - Fresh	Rs. 200.00 per Kg
		0804.50.60	Mangoesteens - dried	Rs. 200.00 per Kg
5.	08.10	0810.50	Kiwifruit	Rs. 175.00 per Kg

02. By virtue of the powers vested in me by Section 5 of the Special Commodity Levy Act, No. 48 of 2007, do hereby make an Order to waive-off;

- (a) 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 japanicus*), classified under the HS Code of 0303.54 and Jack and horse mackerel (*Trachurus spp.*) classified under the HS Code of 0303.55 listed out in the Schedule of the above, classified under HS Heading of 03.03 for production of canned fish by local canned fish manufactures on the recommendation of the Secretary, Ministry in charge of subject of Fisheries.
- (b) Balance amount after collecting Rs. 275 per Kg from the applicable Special Commodity Levy of 10% or Rs. 400 per Kg on importation of fish, classified under the HS Heading 03.03 in respect of fish verities, classified under the HS Codes as specified in Schedule below and imported by any importer, obtained import license from the Department of Fisheries and Aquatic Resources in the Year 2023 as orderd in the *Extraordinary Gazette* Notification No. 2343/11 of August 01, 2023 valid until October 30,2023.

HS Heading	HS Code	Variety of fish
03.03	0303.49.00 0303.59.00 0303.89.90	Sail Fish, Marlin Fish and Queen Fish

- SCHEDULE
- 03. This Orders except para 02(b) shall be valid for a period of one year commencing from October 14,2023 subject to provisions of Sub Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

RANIL WICKREMESINGHE, Minister of Finance, Economic Stabilization and National Policies.

Ministry of Finance, Economic Stabilization and National Policies, Colombo 01, 14th October, 2023.

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