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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

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, Economic Development, Policy Formulation, Planning and Tourism 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 entry in Column II of that Schedule.

SCHEDULE

		Column II			
		Consider Commodite			
		H. S. Heading	H. S. Code	Description	Special Commodity Levy
1	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	Special Commodity 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
		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 per kg
4		0804.50.60	Mangoesteens - dried	Rs. 200 per kg
5	08.10	0810.50	Kiwifruit	Rs. 175 per kg

- 2. 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 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.
- 3. This Order shall be valid for a period commencing from October 14, 2024 to December 31, 2024 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, Economic Development, Policy Formulation, Planning and Tourism.

Ministry of Finance, Economic Development, Policy Formulation, Planning and Tourism, Colombo 01, 14th October, 2024.

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