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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2478/04 - 2026 මාර්තු මස 03 වැනි අඟහරුවාදා - 2026.03.03

No. 2478/04 - TUESDAY, MARCH 03, 2026

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979

#### Order under Section 14

BY virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Sunil Handunneththi, Minister of Industry and Entrepreneurship Development with the concurrence of the Minister of Finance, Planning and Economic Development, do by this Order declare the followings;

- Items/goods described under the H.S. Codes in Column II of the Schedule A hereto, together with their corresponding entries, described in the Schedule of the *Extraordinary Gazette* Notification No. 2325/06 dated 28.03.2023, are hereby deleted without prejudice to the goods imported thereunder;
- Items/goods described under the H.S. Codes in Column II of the Schedule B hereto, together with their corresponding entries shall be inserted in to the Schedule of the *Extraordinary Gazette* Notification No. 2325/06 dated 28.03.2023 referred above and the CESS Levy shall be charged, levied and paid on all such goods enumerated in the Column III of the Schedule B hereto at the rates specified in the corresponding entries in the Column IV in the same Schedule hereto;
- Items/goods described under the H.S. Codes in Column II of the Schedule C hereto, together with their corresponding entries shall be inserted in to the Schedule of the *Extraordinary Gazette* Notification No. 2365/50 dated 04.01.2024 and the CESS Levy shall be charged, levied and paid on all such goods enumerated in the Column III of the Schedule



2A

I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2026.03.03  
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 03.03.2026

C hereto at the rates specified in the corresponding entries in the Column IV in the same Schedule hereto.

This will come into force with effect from April 01, 2026 .

SUNIL HANDUNNETHI,  
Minister of Industry and  
Entrepreneurship Development.

Ministry of Industry  
and Entrepreneurship Development.  
Colombo 03,  
March 02, 2026.

SCHEDULE A

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
<b>07.04</b>			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</b>	
	0704.10	-	Cauliflowers and broccoli	40% or Rs.180/- per kg
<b>09.04</b>			<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i></b>	
	0904.11.90	---	Other	25%
	0904.12.10	---	Crushed	25%
	0904.12.20	---	Ground	25%
<b>15.07</b>			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified</b>	
	1507.10	-	Crude oil, whether or not degummed	40% or Rs.50/- per kg
	1507.90	-	Other	40% or Rs.50/- per kg
<b>15.11</b>			<b>Palm oil and its fractions, whether or not refined, but not chemically modified</b>	

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	1511.10	-	Crude oil	10% or Rs.50/- per kg
	1511.90.10	---	Serial fractions at room temperature (palm stearin)	10% or Rs.50/- per kg
	1511.90.20	---	Palm oil imported in packing of 210 l and below	10% or Rs.55/- per kg
	1511.90.30	---	Crude palm olein	10% or Rs.50/- per kg
	1511.90.90	---	Other	10% or Rs.55/- per kg
<b>15.12</b>			<b>Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified</b>	
		-	Sunflower-seed or safflower oil and fractions thereof:	
	1512.11	--	Crude oil	10% or Rs.45/- per kg
	1512.19	--	Other	10% or Rs.55/- per kg
<b>15.13</b>			<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</b>	
		-	Coconut (copra) oil and its fractions :	
	1513.11	--	Crude oil :	
		---	In bulk :	
	1513.11.11	----	Virgin coconut oil	10% or Rs.55/- per kg
	1513.11.19	----	Other	10% or Rs.55/- per kg
		---	Other :	
	1513.11.21	----	Virgin coconut oil	10% or Rs.55/- per kg
	1513.11.29	----	Other	10% or Rs.55/- per kg
	1513.19	--	Other :	
	1513.19.10	---	In bulk	10% or Rs.55/- per kg

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	1513.19.90	---	Other	10% or Rs.55/- per kg
		-	Palm kernel or babassu oil and fractions thereof:	
	1513.21	--	Crude oil	10% or Rs.60/- per kg
	1513.29	--	Other	10% or Rs.60/- per kg
25.01	2501.00		<b>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</b>	20% or Rs.40/- per kg
40.01			<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip</b>	
		-	Natural rubber in other forms :	
	4001.22	--	Technically specified natural rubber (TSNR)	Rs.30/- per kg
46.01			<b>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)</b>	
		-	Mats, matting and screens of vegetable materials :	
	4601.29	--	Other	30% or Rs.100/- per kg
		-	Other :	
	4601.94	--	Of other vegetable materials	30% or Rs.140/- per kg
46.02			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah</b>	

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
		-	Of vegetable materials :	
	4602.19	--	Other	10%
<b>56.08</b>			<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials</b>	
		-	Of man-made textile materials :	
	5608.19	--	Other	15% or Rs.60/- per kg
<b>65.04</b>	6504.00		<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b>	10% or Rs. 150/- per kg

SCHEDULE B

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
<b>07.04</b>			<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled</b>	
	0704.10	-	Cauliflowers and broccoli	
	0704.10.10	---	Cauliflowers	40% or Rs. 180/- per kg
	0704.10.20	---	Broccoli	40% or Rs.180/- per kg
<b>07.12</b>			<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared</b>	
	0712.90	-	Other vegetables; mixtures of vegetables:	
		---	Palmyrah	
	0712.90.21	----	Palmyrah Tubers (Odiyal) whole, cut, sliced or broken	Rs.450/- per kg

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	0712.90.22	----	Palmyrah Tuber Flour (Odiyal Flour)	Rs.450/- per kg
<b>09.04</b>			<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i></b>	
		---	Other	
	0904.11.91	----	Long Pepper (Piper Longum) (Thippili)	25%
	0904.11.99	----	Other	25%
	0904.12	--	Crushed or ground :	
		---	Crushed	
	0904.12.11	----	Long Pepper (Piper Longum) (Thippili)	25%
	0904.12.19	----	Other	25%
		---	Ground	
	0904.12.21	----	Long Pepper (Piper Longum) (Thippili)	25%
	0904.12.29	----	Other	25%
<b>17.02</b>			<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel</b>	
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose:	
		---	Varieties of Sakkara, Jaggery:	
	1702.90.23	----	Palmyrah Jaggery	Rs. 180/- per kg
<b>25.01</b>			<b>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</b>	
	2501.00.10	---	Rock Salt	20% or Rs. 40/- per kg
	2501.00.90	---	Other	20% or Rs. 40/- per kg
<b>39.22</b>			<b>Baths, shower-baths, sinks, wash - basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics</b>	

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	3922.90	-	Other:	
	3922.90.20	---	Water closet flushing cisterns and urinal flushing cisterns	35%
<b>40.01</b>			<b>Natural rubber, balata, gutta - percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip</b>	
		-	Natural rubber in other forms:	
	4001.22	--	Technically specified natural rubber (TSNR)	
	4001.22.10	---	TSNR CV	Rs. 30/- per kg
	4001.22.20	---	TSNR 3L	Rs. 30/- per kg
	4001.22.30	---	TSNR 5	Rs. 30/- per kg
	4001.22.40	---	TSNR 10	Rs. 30/- per kg
	4001.22.50	---	TSNR 20	Rs. 30/- per kg
	4001.22.60	---	TSNR 50	Rs. 30/- per kg
	4001.22.90	---	Other	Rs. 30/- per kg
	4001.29	--	Other:	
	4001.29.80	---	Cup lumps	Rs. 30/- per kg
<b>46.01</b>			<b>Plaits and similar products of plaiting materials, whether or not assembled into Strips; plating 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)</b>	
		-	Mats, matting and screens of vegetable materials:	
	4601.29	--	Other	
	4601.29.10	---	Of Plamyrah	30% or Rs. 100/- per kg
	4601.29.90	---	Other	30% or Rs. 100/- per kg
		-	Other:	
	4601.94	--	Of other vegetable materials	
	4601.94.10	---	Of Palmyrah	30% or Rs. 140/- per kg

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	4601.94.90	---	Other	30% or Rs. 140/- per kg
<b>46.02</b>			<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah</b>	
		-	Of vegetable materials :	
	4602.19	--	Other	
	4602.19.10	---	Of Palmyrah	10%
	4602.19.90	---	Other	10%
<b>56.08</b>			<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials</b>	
	5608.19	--	Other	
	5608.19.10	---	Of monofilament	15% or Rs. 60/- per kg
	5608.19.20	---	Other made up nets used in aqua culture	15% or Rs. 60/- per kg
	5608.19.90	---	Other	15% or Rs. 60/- per kg
<b>65.04</b>			<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b>	
	6504.00.10	---	of Palmyrah	10% or Rs. 150/- per kg
	6504.00.90	---	Other	10% or Rs. 150/- per kg
<b>69.10</b>			<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures</b>	
	6910.10	-	Of porcelain or china:	
	6910.10.20	---	Water closet flushing cisterns and urinal flushing cisterns	Rs. 100/- per kg

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
	6910.10.30	---	Water closet pans and water closet suits	Rs. 100/- per kg
	6910.90	-	Other:	
	6910.90.20	---	Water closet flushing cisterns and urinal flushing cisterns	Rs. 100/- per kg
	6910.90.30	---	Water closet pans and water closet suits	Rs. 100/- per kg

SCHEDULE C

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS Pref (SG) (IV)
17.02			<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel</b>	
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose:	
		---	Varieties of sakkara, jaggery:	
	1702.90.23	----	Palmyrah Jaggery	Rs. 200/- per kg
39.22			<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>	
	3922.90	-	Other:	
	3922.90.20	---	Water closet flushing cisterns and urinal flushing cisterns	28%

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