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அரசிறைக் கொள்கைத் திணைக்களம்
Department of Fiscal Policy

මහලේකම් කාර්යාලය, කොළඹ 01
செயலகம், கொழும்பு 01
The Secretariat, Colombo 01

මුදල්, ආර්ථික ස්ථායීකරණ සහ ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය
நிதி, பொருளாதார உறுதிப்பாடு மற்றும் தேசியக் கொள்கைகள் அமைச்சு
Ministry of Finance, Economic Stabilization & National Policies

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எனது இல. } FP/01/01/58/01/SSC2022
My No. }

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உமது இல. }
Your No. }

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திகதி } 18.10.2022
Date }


Director General
Sri Lanka Customs

List of Exempted HS Codes under Social Security Contribution Levy (SSCL) Act No.25 of 2022

This reference to your letter no. PP&R/DOPL/1572 dated on 14.10.2022 on the above.

The list of HS codes which are exempted under article no.9 ,10,12,15,18,20,21,22 of the first schedule to the SSCL Act No.25 of 2022 is attached herewith for necessary action please.

Further, you are kindly informed that under item 8 of part IA of the first schedule to the SSCL Act, any article subjected to special commodity levy under the special commodity levy Act No.48 of 2007 are also exempted from SSCL. Exemptions under other items in part IA of the first schedule of the SSCL Act should be allowed as per provisions in the Act.


M. R. V. R. Meepura
Additional Director
For Director General

The List of HS Codes of the items exempted from SSCL as per Part IA of the First Schedule of the SSCL Act, No. 25 of 2022

HS Hdg	HS Code	Description	Item no. in Part IA of the first schedule of the SSCL Act No. 25 of 2022
1.02	0102.21.00	Pure-bred breeding animals	20
1.04	0104.20.10	Pure-bred breeding animals	20
27.01	2701.11.00	Anthracite	22
	2701.12.00	Bituminous coal	22
	2701.19.00	Other coal	22
27.09	2709.00.10	Petroleum oils	10
27.10	2710.12.10	Aviation spirit	10
	2710.12.21	Petrol having Octane number of 92	10
	2710.12.22	Petrol having Octane number of 95	10
	2710.12.29	Other	10
	2710.12.30	Motor spirit other than petrol	10
	2710.12.40	Spirit type jet fuel	10
	2710.12.90	Other	10
	2710.19.10	Kerosene other than kerosene type jet fuel	10
	2710.19.20	Kerosene type jet fuel	10
	2710.19.30	Other medium oils and preparations	10
	2710.19.41	Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	10
	2710.19.42	Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/ kg (ppm)	10
	2710.19.49	Other	10
	2710.19.50	Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C	10
	2710.19.60	Fuel oil	10
	2710.19.90	Other	10
	2710.20.00	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	10
	2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10
	2710.99.00	Other	10
27.11	2711.19.10	Liquefied Petroleum Gas	10
27.13	2713.20.00	Petroleum bitumen	10
27.14	2714.10.00	Bituminous or oil shale and tar sands	15
	2714.90.00	Other	15
30.01	3001.20.00	Extracts of glands or other organs or of their secretions	12
	3001.90.00	Other	12
30.02	3002.11.00	Malaria diagnostic test kits	12
	3002.12.00	Antisera and other blood fractions	12
	3002.13.00	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	12
	3002.14.00	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	12
	3002.15.00	Immunological products, put up in measured doses or in forms or packings for retail sale	12
	3002.19.00	Other	12
	3002.20.00	Vaccines for human medicine	12
	3002.30.00	Vaccines for veterinary medicine	12
	3002.90.10	Saxitoxin ([[4R)-10,10-dihydroxy-2,6- diiminoctahydro-1H,8H-pyrrolo[1,2- c]purin-4-yl]]methyl carbamate)	12
	3002.90.90	Other	12
30.03	3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	12
	3003.20.00	Other, containing antibiotics	12
	3003.31.00	Containing insulin	12

	3003.39.00	Other	12
	3003.41.00	Containing ephedrine or its salts	12
	3003.42.00	Containing pseudoephedrine (INN) or its salts	12
	3003.43.00	Containing norephedrine or its salts	12
	3003.49.00	Other	12
	3003.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	12
	3003.90.14	Schedule 04 preparations certified by the Commissioner of Ayurveda	12
	3003.90.90	Other	12
30.04	3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	12
	3004.20.00	Other, containing antibiotics	12
	3004.31.00	Containing insulin	12
	3004.32.00	Containing corticosteroid hormones, their derivatives or structural analogues	12
	3004.39.00	Other	12
	3004.41.00	Containing ephedrine or its salts	12
	3004.42.00	Containing pseudoephedrine (INN) or its salts	12
	3004.43.00	Containing norephedrine or its salts	12
	3004.49.00	Other	12
	3004.50.00	Other, containing vitamins or other products of heading 29.36	12
	3004.60.00	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	12
	3004.90.14	Schedule 04 preparations certified by the Commissioner of Ayurveda	12
	3004.90.20	Antineoplastics and immunosuppressives	12
	3004.90.90	Other	12
30.06	3006.10.00	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	12
	3006.20.00	Blood-grouping reagents	12
	3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	12
	3006.40.00	Dental cement and other dental fillings; bone reconstruction cements	12
	3006.50.00	First-aid boxes and kits	12
	3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	12
	3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	12
	3006.91.00	Appliances identifiable for ostomy use	12
	3006.92.00	Waste pharmaceuticals	12
31.02	3102.10.00	Urea, whether or not in aqueous solution	9
	3102.21.00	Ammonium sulphate	9
	3102.29.00	Other	9
	3102.30.00	Ammonium nitrate, whether or not in aqueous solution	9
	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	9
	3102.50.00	Sodium nitrate	9
	3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	9
	3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	9
	3102.90.00	Other, including mixtures not specified in the foregoing sub headings	9
31.03	3103.11.00	Containing by weight 35% or more of diphosphorus pentoxide (P ₂ O ₅)	9
	3103.19.00	Other	9
	3103.90.00	Other	9
31.04	3104.20.00	Potassium chloride	9
	3104.30.00	Potassium sulphate	9
	3104.90.00	Other	9
31.05	3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	9
	3105.20.00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	9
	3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	9
	3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	9

	3105.51.00	Containing nitrates and phosphates	9
	3105.59.00	Other	9
	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	9
	3105.90.00	Other	9
49.07	4907.00.40	Foreign currency notes	18
84.34	8434.10.00	Milking machines	20
	8434.20.00	Dairy machinery	20
	8434.90.00	Parts	20
85.01	8501.31.10	Solar cells assembled in modules or made up into panels equipped with elements mounted to facilitate output	21
85.41	8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes	21
90.32	9032.89.10	Apparatus for regulating the charging of accumulators using direct current generated from solar energy, and for distributing direct current ["Charge Controllers" and the like]	21