

HS	Description	Current Rate	Valid Until
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	31/12/2026
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	31/12/2026
0305.52.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	Rs. 100/- per Kg	31/12/2026
0305.53.00	Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Rs. 100/- per Kg	31/12/2026
0305.54.10	Sprats	Rs.100/- per kg	31/12/2026
0305.54.90	Dried Fish	Rs. 100/- per Kg	31/12/2026
0305.59.10	Maldive fish and substitutes thereof	Rs. 302/- per Kg	31/12/2026
0305.59.30	Dried fish, other than edible fish offal, whether or not salted but not smoked : Sharks	Rs. 100/- per Kg	31/12/2026
0305.59.90	Dried fish, other than edible fish offal, whether or not salted but not smoked : Other	Rs. 100/- per Kg	31/12/2026
0403.20	Yougurt	Rs.2000/- per kg	31/12/2026
0403.90	Other	Rs.2000/- per kg	31/12/2026
0405.10	Butter	Rs.1500/- per kg	31/12/2026
0405.20	Dairy Spreads	Rs.2000/- per kg	31/12/2026
0405.90	Other	Rs.2000/- per kg	31/12/2026
0406.20	Grated or Powdered Cheese, of all kinds	Rs.600/- per kg	31/12/2026
0701.90	Potatoes (other than seed potatoes)	Rs. 80/- per kg	31/12/2026
0703.10.10	Red Onions	Rs. 50/- per kg	31/12/2026
0703.10.20	B' Onions	Rs. 50/- per kg	31/12/2026
0703.20	Garlic	Rs. 50/- per kg	31/12/2026
0713.10.10	Peas (Pisum sativum) – Whole	Rs. 5/- per kg	31/12/2026
0713.10.20	Peas (Pisum sativum) - Split	Rs. 10/- per kg	31/12/2026
0713.20.10	Chickpeas (Garbanzos) – Whole	Rs. 5/- per kg	31/12/2026
0713.20.20	Chickpeas (Garbanzos) – Split	Rs. 10/- per kg	31/12/2026
0713.31.19	Green gram (Moong)- other	Rs.300/- per kg	31/12/2026
0713.31.22	Split/skinned whether or not split	Rs.300/- per kg	31/12/2026
0713.31.29	Black gram- Other	Rs.300/- per kg	31/12/2026
0713.35.90	Cowpea - other	Rs. 300/- per kg	31/12/2026
0713.40.11	Masoor dhal (red lentils) - Whole	Rs. 25 cents per kg	31/12/2026
0713.40.12	Masoor dhal (red lentils) – Split	Rs. 25 cents per kg	31/12/2026
0713.40.21	Masoor dhal (Yellow lentils) - Whole	Rs. 25 cents per kg	31/12/2026
0713.40.22	Masoor dhal (Yellow lentils) - Split	25 cents per kg	31/12/2026
0801.11.90	Other - Desicated Coconut	Rs. 320 per Kg	31/12/2026
0804.10.10	Dates - Fresh	Rs. 200/- per Kg	31/12/2026
0804.10.20	Dates - Dried	Rs. 200/- per Kg	31/12/2026
0804.50.50	Mangoosteens - fresh	Rs. 200/- per Kg	31/12/2026

0804.50.60	Mangoesteens - dried	Rs. 200/- per Kg	31/12/2026
0805.10.10	Orange - Fresh	Rs. 600/- per kg	31/12/2026
0805.10.20	Orange - dried	Rs. 125/- per kg	31/12/2026
0805.22.10	Clemantines - Fresh	Rs. 120/- per kg	31/12/2026
0805.22.20	Clemantines - Dried	Rs. 250/- per kg	31/12/2026
0805.29.20	Other -Dried	Rs. 250/- per kg	31/12/2026
0805.40.10	Grape fruit including pomelos- Fresh	Rs. 285/- per kg	31/12/2026
0805.40.20	Grape fruit including pomelos- Dried	Rs. 300/- per kg	31/12/2026
0805.50.10	Lemons - Fresh	Rs. 350/- per kg	31/12/2026
0805.50.20	Lemons - Dried	Rs. 400/- per kg	31/12/2026
0805.90.10	Other - Fresh	Rs. 300/- per kg	31/12/2026
0805.90.20	Other - Dried	Rs. 375/- per kg	31/12/2026
0806.10	Grapes - Fresh	Rs. 600/- per kg	31/12/2026
0806.20	Grapes - Dried	Rs. 600/- per kg	31/12/2026
0808.10	Apples - Fresh	Rs. 600/- per kg	31/12/2026
0808.30	Pears	Rs. 220/- per kg	31/12/2026
0808.40	Quinces	Rs. 350/- per kg	31/12/2026
0809.10	Apricots	Rs. 350/- per kg	31/12/2026
0809.21	Sour Cherries	Rs. 330/- per kg	31/12/2026
0809.29	Other - Cherries	Rs. 315/- per kg	31/12/2026
0809.30	Peaches, including nectarines	Rs. 310/- per kg	31/12/2026
0809.40	Plums and sloes	Rs. 250/- per kg	31/12/2026
0810.50	Kiwifruit	Rs. 175/- per Kg	31/12/2026
0810.90.90	Other	Rs.600/- per Kg	31/12/2026
0904.21.10	Chillies – Neither crushed nor ground	Rs.100/- per Kg	31/12/2026
0904.22.10	Chillies – crushed or ground	Rs. 125/- per Kg	31/12/2026
0904.22.90	Other-Crushed or ground	Rs. 125/- per Kg	31/12/2026
0909.21	Seeds of coriander – Neither crushed nor ground	Rs. 26/- per Kg	31/12/2026
0909.22	Seeds of coriander – crushed or ground	Rs. 52/- per Kg	31/12/2026
0909.31	Seeds of cumin-Neither crushed nor ground	Rs. 162/- per Kg	31/12/2026
0909.32	Seeds of cumin-Crushed or ground	Rs. 162/- per Kg	31/12/2026
0909.61.20	Seeds of fennel -Neither crushed nor ground	Rs. 162/- per Kg	31/12/2026
0910.30.10	Turmeric – Neither crushed nor ground	Rs. 102/- per Kg	31/12/2026
0910.30.90	Turmeric - other	Rs. 360/- per Kg	31/12/2026
0910.99.10	Mathe seed	Rs. 50/- per kg	31/12/2026
1005.90	Maize (corn) - other	Rs. 50/- per kg	31/12/2026
1006.20	Husked (brown) rice	Rs. 65/- per kg	31/12/2026
1006.30.19	Other	Rs. 65/- per kg	31/12/2026
1006.30.29	Other	Rs. 65/- per kg	31/12/2026
1008.21.10	Kurakkan (Eleusine coracana spp.)	Rs. 300/- per Kg	31/12/2026
1008.21.90	Other (Millet)	Rs. 300/- per Kg	31/12/2026
1008.29.10	Kurakkan (Eleusine coracana spp.)	Rs. 300/- per Kg	31/12/2026
1008.29.90	Other (Millet)	Rs. 300/- per Kg	31/12/2026
1102.90.20	Kurakkan (Eleusine coracana spp.) flour	Rs. 150/- per kg	31/12/2026
1106.10.10	Black gram flour	Rs. 325/- per Kg	31/12/2026
1202.42	Ground Nut-Shelled	Rs. 220/- per Kg	31/12/2026
1207.50	Mustard seeds	Rs. 62/- per kg	31/12/2026

1507.10	Crude oil, whether or not degummed	Rs. 250/- per Kg	31/12/2026
1507.90	Other	Rs. 275/- per Kg	31/12/2026
1511.10	Crude oil	Rs. 250/- per Kg	31/12/2026
1511.90.10	Serial fractions at room temperature (palm stearin)	Rs. 250/- per Kg	31/12/2026
1511.90.20	Palm oil imported in packing of 210 l and below	Rs. 275/- per Kg	31/12/2026
1511.90.30	Crude palm olein	Rs. 255/- per Kg	31/12/2026
1511.90.90	Other	Rs. 275/- per Kg	31/12/2026
1512.11	Crude oil	Rs. 250/- per Kg	31/12/2026
1512.19	Other	Rs. 275/- per Kg	31/12/2026
1513.11.11	Virgin coconut oil	Rs. 125/- per kg	31/12/2026
1513.11.19	Other	Rs. 125/- per kg	31/12/2026
1513.11.21	Virgin coconut oil	Rs. 125/- per kg	31/12/2026
1513.11.29	Other	Rs. 125/- per kg	31/12/2026
1513.19.10	In bulk	Rs. 150/- per kg	31/12/2026
1513.19.90	Other	Rs. 150/- per kg	31/12/2026
1513.21	Crude oil	Rs. 250/- per Kg	31/12/2026
1513.29	Other	Rs. 275/- per Kg	31/12/2026
1516.20	Vegetable fats and oils and their fractions	Rs. 160/- per kg	31/12/2026
1517.10.30	Margarine,excluding liquid margarine ,with fat contents 80% or more	Rs. 650/- per Kg	31/12/2026
1517.10.90	Other	Rs. 650/- per Kg	31/12/2026
1517.90	Other	Rs. 200/- per kg	31/12/2026
1604.11	Salmon	Rs.200 per kg	31/12/2026
1604.12	Herrings	Rs.200 per kg	31/12/2026
1604.13	Sardines, sardinella and brisling or sprats	Rs.200 per kg	31/12/2026
1604.14	Tunas, skipjack and bonito (Sarada spp.)	Rs.200 per kg	31/12/2026
1604.15	Mackerel	Rs.200 per kg	31/12/2026
1604.16	Anchovies	Rs.200 per kg	31/12/2026
1604.17	Eals	Rs.200 per kg	31/12/2026
1604.19	Other	Rs.200 per kg	31/12/2026
1604.20	Other prepared or preserved fish	Rs.200 per kg	31/12/2026
1701.91.10	Having polarimeter reading more than or equal to 99.7 ⁰ (ICUMSA value <=60)	Rs.50 per kg	31/12/2026
1701.91.20	Having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰ (60 < ICUMSA value <=200)	Rs.50 per kg	31/12/2026
1701.99.10	Cane sugar having polarimeter reading of more than or equal to 99.7 ⁰ (ICUMSA value <=60)	Rs.50 per kg	31/12/2026
1701.99.20	Cane sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰ (60 < ICUMSA value <=200)	Rs.50 per kg	31/12/2026
1701.99.30	Beet sugar having polarimeter reading of more than or equal to 99.7 ⁰ (ICUMSA value <=60)	Rs.50 per kg	31/12/2026
1701.99.40	Beet sugar having polarimeter reading of more than or equal to 99.5 ⁰ and less than 99.7 ⁰ (60 < ICUMSA value <=200)	Rs.50 per kg	31/12/2026
1701.99.90	Other	Rs.50 per kg	31/12/2026
2501.00.10	Rock Salt	Rs. 40/- per kg	31/12/2026
2501.00.90	Other	Rs. 40/- per kg	31/12/2026