2482/09

2026.03.31

Government Notification

Special Commodity Levy Act, No. 48 of 2007
Order under Section 2 and 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, Planning and Economic Development 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 rates specified in corresponding entry in Column (II) of that Schedule.

Schedule

Column I				Column II
Commodity				
	H.S. Heading	H.S. Code	Description	Special Commodity Levy
1.	08.01	0801.11.90	Other - Desiccated Coconut	Rs.320.00 per kg
2.	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free flowing agents; sea water	
		2501.00.10	Rock Salt	Rs.40.00 per kg
		2501.00.90	Other	Rs.40.00 per kg

2. By virtue of the powers vested in me under Section 5 of the Special Commodity Levy Act, No. 48 of 2007, I do hereby order to waive-off;

(i) balance amount after collecting Rs.10/kg from the applicable Special Commodity Levy of Rs.320/kg on importation of dehydrated coconut chips with outer brown testa (excluding copra) classified under HS Code of 0801.11.90 for the purpose of domestic production of coconut oil under the import license requirement subject to recommendation of the Coconut Development Authority.

(ii) balance amount after collecting Rs. 10 per Kg from the applicable Special Commodity Levy of Rs. 40 per Kg on importation of Salt (Sodium Chloride BP), classified under the HS Heading of 25.01 by any pharmaceuticals manufacturing enterprise, registered with the National Medicines Regulatory Authority (NMRA) or Commissioner General of Ayurveda for the purpose of manufacturing pharmaceuticals, on the recommendation of the Secretary to the Ministry in charge of the subject of Health.

3. The above Order No.1 and 2 under Section 2 and 5 of the Special Commodity Levy Act, No. 48 of 2007, shall be effective commencing from April ....01...., 2026 to December 31, 2026 subject to provisions of sub section (3) of Section 2 of the said Act.

Anura Kumara Dissanayake
Minister of Finance, Planning and Economic Development

Ministry of Finance, Planning and Economic Development
Colombo 01
March ..31.., 2026.