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, Euclichthyidae, 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	Mangoesteens - 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. 25/- per kg**	**31/12/2026**
1006.20	Husked (brown) rice	**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**