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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

SECURITIES AND EXCHANGE COMMISSION OF SRI LANKA ACT, No. 19 OF 2021

Regulation under Section 155 (1)

BY virtue of the powers vested in me by Sub-section (1) of Section 155 of the Securities and Exchange Commission of Sri Lanka Act, No. 19 of 2021, I, Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development, do by this Regulation, specify in the Schedule hereto, the Rate of Cess to be charged and levied under Sub-section (1) of Section 155 of the above Act.

The Order published in the *Gazette Extraordinary* No. 2024/3 of June 19, 2017 and the Order published in the *Gazette Extraordinary* No. 2316/32 of January 26, 2023 pertaining to the Rate of CESS to be charged and levied, are hereby rescinded.

This regulation shall come into effect from August 01, 2025.

ANURA KUMARA DISSANAYAKE,
Minister of Finance, Planning and
Economic Development.

Ministry of Finance, Planning and Economic Development,
Colombo 01,
July 02, 2025.



SCHEDULE

<i>Item</i>	<i>Security</i>	<i>Rate</i>
(1)	Rate applicable in respect of Listed Equity – (i) (a) Every trade in Sri Lanka Rupee denominated shares issued and listed by local entities up to and including the first Rupees 100 million of the value of the trade (b) Every trade in foreign currency denominated shares issued and listed by local entities up to and including USD 500,000 or in equivalent respective currency value of the trade	0.072% of the value of the trade
	(ii) (a) Every trade in Sri Lanka Rupee denominated shares issued and listed by local entities over the first Rupees 100 million thereafter of the value of the trade (b) Every trade in foreign currency denominated shares issued and listed by local entities over the first USD 500,000 or in equivalent respective currency of the value of the trade	0.0450% of the value of the trade
(2)	Rate applicable in respect of Corporate Debt Securities (Listed Debentures and Unlisted Debentures of Public Listed Companies) Rate applicable in respect of Listed High Yield Corporate Debt Securities Every repurchase trade in Corporate Debt Securities issued by companies which are carried out on the 'Over-the-Counter Platform' of the Colombo Stock Exchange	Total value of the trades x 0.01% divided by 3 0.006% of the value of the trade 0.006% of the value of the repurchase trade
(3)	Rate applicable in respect of Units of Listed Unit Trusts	0.02% of the value of the trade
The value of the trade referred to above for the purposes of the Cess applicable shall be the total value of trades of the same security executed by a person through a same broker on the same trading day.		

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