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PART I : SECTION (I) — GENERAL
Government Notifications

SPECIAL COMMODITY LEVY ACT, No. 48 OF 2007

Order under Section 2

BY virtue of the powers vested in me under section 2 of the Special Commodity Levy Act, No. 48 of 2007 read with Article 44(2) of the Constitution of the Democratic Socialist Republic of Sri Lanka, I, Mahinda Rajapaksa, President of the Democratic Socialist Republic of Sri Lanka, do by this order impose in respect of the commodity items specified in Column I of the Schedule hereto a Special Commodity Levy, at the rates specified in the corresponding entries in Column II of that Schedule. This order shall be valid for a period of 07 months commencing from 22nd May 2014, subject to provisions of Sub-section (3) of the Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

Order made under Section 2 of the Special Commodity Levy Act, No. 48 of 2007 and published in *Gazette Extraordinary* No. 1848/30 of 06.02.2014 is rescinded with effect from 22nd May 2014.

MAHINDA RAJAPAKSA,
President,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
19th May, 2014.

SCHEDULE

Column I				Column II
Commodity Item				Special Commodity Levy
	H. S. Heading	H. S. Code	Description	
01.	03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	10% or Rs. 10.00 per kg. the amount of levy whichever is higher



SCHEDULE (contd.)

Column I				Column II
Commodity Item				Special Commodity Levy
	H. S. Heading	H. S. Code	Description	
	03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04	10% or Rs. 10.00 per kg, the amount of levy whichever is higher
02.	03.05	0305.59.10	Maldivian fish and Substitutes therefor	Rs. 302.00 per kg.
03.		0305.59.20	Sprats, dried, not salted	Rs. 26.00 per kg.
04.		0305.59.90	Other - Dried fish	Rs. 102.00 per kg.
05.	04.03	0403.10	Yogurt	Rs. 625.00 per kg.
		0403.90	Other	Rs. 625.00 per kg.
06.	04.05	0405.10	Butter	Rs. 880.00 per kg.
		0405.20	Dairy spreads	Rs. 880.00 per kg.
		0405.90	Other	Rs. 880.00 per kg.
07.	07.01	0701.90	Other - Potatoes	Rs. 15.00 per kg.
08.	07.03	0703.20	Garlic	Rs. 40.00 per kg.
09.	07.13	0713.10.10	Peas (Pisum sativum) - Whole	Rs. 22.00 per kg.
		0713.10.20	Peas (Pisum sativum) - Split	Rs. 25.00 per kg.
10.		0713.20.10	Chickpeas (Garbanzos) - Whole	Rs. 12.00 per kg.
		0713.20.20	Chickpeas (Garbanzos) - Split	Rs. 15.00 per kg.
11.		0713.31.10	Green gram (Moong)	Rs. 102.00 per kg.
12.		0713.31.90	Black gram	Rs. 110.00 per kg.
13.		0713.35	Cowpeas	Rs. 100.00 per kg.
14.	08.05	0805.10.10	Oranges - Fresh	Rs. 65.00 per kg.
15.	08.06	0806.10	Grapes - Fresh	Rs. 130.00 per kg.
16.	08.08	0808.10	Apples - Fresh	Rs. 45.00 per kg.

SCHEDULE (contd.)

Column I				Column II
Commodity Item				Special Commodity Levy
	H. S. Heading	H. S. Code	Description	
17.	09.04	0904.21.10	Chillies - Dried, neither crushed nor ground	Rs. 25.00 per kg.
		0904.22.10	Chillies - crushed or ground	Rs. 150.00 per kg.
		0904.22.90	Other - crushed or ground	Rs. 150.00 per kg.
18.	09.09	0909.21	Seeds of coriander - Neither crushed or ground	Rs. 46.00 per kg.
		0909.22	Seeds of coriander - crushed or ground	Rs. 202.00 per kg.
19.		0909.31	Seeds of Cumin - Neither crushed nor ground	Rs. 162.00 per kg.
		0909.32	Seeds of Cumin - crushed or ground	Rs. 162.00 per kg.
20.		0909.61.20	Seeds of fennel	Rs. 52.00 per kg.
21.	09.10	0910.30.10	Turmeric - Neither crushed nor ground	Rs. 202.00 per kg.
		0910.30.90	Turmeric - other	Rs. 510.00 per kg.
22.		0910.99.10	Mathe seed	Rs. 50.00 per kg.
23.	10.08	1008.21.10	Seed - Kurakkan (Eleusine coracana spp.)	Rs. 100.00 per kg.
		1008.21.90	Seed - Other (Millet)	Rs. 100.00 per kg.
		1008.29.10	Other - Kurakkan (Eleusine coracana spp.)	Rs. 100.00 per kg.
		1008.29.90	Other (Millet)	Rs. 100.00 per kg.
24.	11.02	1102.90.20	Kurakkan (Eleusine coracana spp.) flour	Rs. 150.00 per kg.
25.	11.06	1106.10.10	Black gram flour	Rs. 300.00 per kg.
26.	12.02	1202.42	Ground Nuts - Shelled	Rs. 112.00 per kg.
27.	12.07	1207.50	Mustard seeds	Rs. 62.00 per kg.
28.	15.07		Soya - bean oil and its fractions, whether or not refined, but not chemically modified	
		1507.10	Crude oil, whether or not degummed	Rs. 90.00 per kg.
		1507.90	Other	Rs. 110.00 per kg.

SCHEDULE (contd.)

Column I				Column II
Commodity Item				Special Commodity Levy
	H. S. Heading	H. S. Code	Description	
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified	
		1511.10	Crude oil	Rs. 90.00 per kg.
		1511.90	Other	
		1511.90.10	Serial fractions at room temperature (palm stearin)	Rs. 90.00 per kg.
		1511.90.20	Palm oil imported in packing of 210 l and below	Rs. 110.00 per kg.
		1511.90.90	Other	Rs. 110.00 per kg.
	15.12		Sunflower seed, safflower or cotton - seed oil and fractions thereof, whether or not refined, but not chemically modified	
			Sunflower - seed or safflower oil and fractions thereof :	
		1512.11	Crude oil	Rs. 90.00 per kg.
		1512.19	Other	Rs. 110.00 per kg.
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined but not chemically modified	
			Coconut (copra) oil its fractions	
		1513.11	Crude oil	
			in bulk	
		1513.11.11	Virgin coconut oil	Rs. 110.00 per kg.
		1513.11.19	Other	Rs. 110.00 per kg.
			Other	
		1513.11.21	Virgin coconut oil	Rs. 110.00 per kg.
		1513.11.29	Other	Rs. 110.00 per kg.

SCHEDULE (contd.)

Column I				Column II
Commodity Item				Special Commodity Levy
	H. S. Heading	H. S. Code	Description	
		1513.19	Other	
		1513.19.10	In bulk	Rs. 110.00 per kg.
		1513.19.90	Other	Rs. 110.00 per kg.
			Palm kernel or babassu oil and fractions thereof	
		1513.21	Crude oil	Rs. 110.00 per kg.
		1513.29	Other	Rs. 125.00 per kg.
29.	15.17	1517.10.10	Margarine - With fat content 80% or more	Rs. 175.00 per kg.
		1517.10.90	Other	Rs. 275.00 per kg.
30.	16.04	1604.11	Salmon	Rs. 102.00 per kg.
		1604.12	Herrings	Rs. 102.00 per kg.
		1604.13	Sardines, sardinella and brisling or sprats	Rs. 102.00 per kg.
		1604.14	Tunas, skipjack and bonito (Sarda spp.)	Rs. 102.00 per kg.
		1604.15	Mackerel	Rs. 102.00 per kg.
		1604.16	Anchovies	Rs. 102.00 per kg.
		1604.17	Eals	Rs. 102.00 per kg.
		1604.19	Other	Rs. 102.00 per kg.
		1604.20	Other prepared or preserved fish	Rs. 102.00 per kg.
31.	17.01		Cane or beet sugar and chemically pure sucrose, in solid form	
			Raw sugar not containing added flavouring or colouring matter :	
		1701.12	Beet sugar	Rs. 25.00 per kg.
		1701.13	Cane sugar	Rs. 25.00 per kg.
		1701.14	Other cane sugar	Rs. 25.00 per kg.

SCHEDULE (contd.)

Column I				Column II
Commodity Item				Special Commodity Levy
	H. S. Heading	H. S. Code	Description	
			Other	
		1701.91	Containing added flavouring or colouring matter :	
		1701.91.10	Sugar	Rs. 25.00 per kg.
		1701.91.90	Other	Rs. 25.00 per kg.
		1701.99	Other	
		1701.99.10	White crystalline cane sugar	Rs. 25.00 per kg.
		1701.99.20	White crystalline beet sugar	Rs. 25.00 per kg.
		1701.99.30	Other sugar	Rs. 25.00 per kg.
		1701.99.90	Other	Rs. 25.00 per kg.
32.	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free - flowing agents ; sea water	Rs. 40.00 per kg.