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The Gazette of the Democratic Socialist Republic of Sri Lanka

අංක 2292/29 - 2022 අගෝස්තු මස 09 වැනි අඟහරුවාදා - 2022.08.09 No. 2292/29 - TUESDAY, AUGUST 09, 2022

(Published by Authority)

PART I : SECTION (I) — GENERAL Government Notifications

SPECIAL COMMODITY LEVY ACT, No. 48 OF 2007

Order under Section 5

- 1. BY virtue of the powers vested in me by Section 5 of the Special Commodity Levy Act, No. 48 of 2007, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies of the Democratic Socialist Republic of Sri Lanka, do hereby make an order to waive-off the applicable Special Commodity Levy on importation of essential goods liable to pay any rate of Special Commodity Levy, to be received from any foreign states (governments), organizations including business entities, volunteer associations and well wishers by any government entities, government approved entities and entities working on relief activities in direct collaboration with any government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to;
 - (a) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient government entity or government approved entity or the directly collaborating government entity with the donation and relief measures, where; (i) The Secretary shall provide recommendation for exemption of Special Commodity Levy only after his satisfaction on the purpose and target beneficiaries of the donation; and (ii) Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the letter of Recommendation referred above; case by case basis;
 - (b) All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;



- The Secretary (Chief Accounting Officer), referred in (a) above is responsible and accountable for goods, received as aid/ donation under this procedure until such goods are delivered or distributed for intended purpose(s) and beneficiaries free of charge; and,
- (d) Any goods, received as aid/ donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation on this procedure, action shall be taken by the Director General, Sri Lanka Customs under the provisions of the Customs Ordinance to recover the applicable taxes.
- 2. This Order shall be valid for a period of one year commencing from August 10, 2022 subject to provisions of Sub Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

RANIL WICKREMESINGHE,

Minister of Finance, Economic Stabilization and National Policies.

Ministry of Finance, Economic Stabilization and National Policies, Colombo 01. 09th August, 2022.

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