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The Gazette of the Democratic Socialist Republic of Sri Lanka  
EXTRAORDINARY

අංක 2090/47 - 2018 සැප්තැම්බර් මස 29 වැනි සෙනසුරාදා - 2018.09.29  
No. 2090/47 - SATURDAY, SEPTEMBER 29, 2018

(Published by Authority)

**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, I, Mangala Samaraweera, Minister of Finance and Mass Media of the Democratic Socialist Republic of Sri Lanka, do by this order impose, in respect of the list of commodities 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 one year commencing from October 01, 2018, subject to provisions of Sub-Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

MANGALA SAMARAWEEERA,  
Minister of Finance and Mass Media.

Ministry of Finance and Mass Media,  
Colombo 01,  
28th September, 2018.



SCHEDULE

| <i>Column I</i>       |                     |                  |   | <i>Column II</i>   |
|-----------------------|---------------------|------------------|---|--|
| <i>Commodity Item</i> |                     |                  |   | <i>Special Commodity Levy</i>                                    |
|                       | <i>H.S. Heading</i> | <i>H.S. Code</i> | <i>Description</i>  |  |
| 01.                   | 03.02               |                  | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04   | 10% or Rs. 100.00 per Kg, the amount of levy whichever is higher |
|                       | 03.03               |                  | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 (Other than the Mackerel fish coming under H. S. Code 0303.54)  | 10% or Rs. 100.00 per Kg, the amount of levy whichever is higher |
| 02.                   | 04.03               | 0403.10          | Yogurt  | Rs. 625.00 per kg  |
|                       |                     | 0403.90          | Other   | Rs. 625.00 per kg  |
| 03.                   | 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  |
| 04.                   | 07.03               | 0703.20          | Garlic  | Rs. 40.00 per kg   |
| 05.                   | 08.05               | 0805.10.10       | Oranges - Fresh   | Rs. 65.00 per kg   |
| 06.                   | 08.06               | 0806.10          | Grapes- Fresh   | Rs. 130.00 per kg  |
| 07.                   | 08.08               | 0808.10          | Apples- Fresh   | Rs. 45.00 per kg   |
| 08.                   | 09.10               | 0910.99.10       | Mathe seed  | Rs. 50.00 per kg   |
| 09.                   | 11.02               | 1102.90.20       | Kurakkan (Eleusine coracana spp.) flour   | Rs. 150.00 per kg  |
| 10.                   | 12.02               | 1202.42          | Ground Nuts - Shelled   | Rs. 112.00 per kg  |
| 11.                   | 12.07               | 1207.50          | Mustard seeds   | Rs. 62.00 per kg   |
| 12.                   | 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   |