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The Gazette of the Democratic Socialist Republic of Sri Lanka

EXTRAORDINARY

අංක 2465/16 - 2025 දෙසැම්බර් මස 04 වැනි බ්‍රහස්පතින්දා - 2025.12.04

No. 2465/16 - THURSDAY, DECEMBER 04, 2025

(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 under Section 5 of the Special Commodity Levy Act No. 48 of 2007,¹ Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development 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 for the “**Disaster Recovery Project to facilitate people affected by Cyclone-Ditwah**” subject to;
 - (a) Importations for the project should be consigned to or O/A of the Secretary to the Ministry of Defence or the Director General of the Disaster Management Center (DMC). Further, the DMC shall issue a letter of recommendation addressed to the Director General Customs to obtain Special Commodity Levy (SCL) exemptions on the importation of goods for the use of this project.
 - (b) All donations shall be approved by the Director General, Sri Lanka Customs upon receipt of the recommendation referred in (a) above;



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I කොටස : (I) ඡේදය - ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ අති විශේෂ ගැසට් පත්‍රය - 2025.12.04
PART I : SEC. (I) - GAZETTE EXTRAORDINARY OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA - 04.12.2025

- (c) Secretary, Ministry of Defence or the Director General of the Disaster Management Center (DMC) 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 is published pursuant to *Gazette Extraordinary* No. 2464/31 dated 28.11.2025 issued in relation to the declaration of a national emergency situation, and Item No. 7 of the Schedule to *Gazette Extraordinary* No. 2464/29 dated 28.11.2025 issued in relation to the declaration of essential services, and with the concurrence of the Commissioner General of Essential Services.
3. This Order shall be valid for a period of one year commencing from December 05, 2025 subject to provisions of Sub-section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

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

Ministry of Finance, Planning and Economic Development,
Colombo 01.
December 04, 2025.

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