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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, I, Mahinda Rajapaksa, Minister of Finance of the Democratic Socialist Republic of Sri Lanka, do by this order impose in respect of the 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 June 15, 2021 subject to provisions of Sub Section (3) of Section 2 of the Special Commodity Levy Act, No. 48 of 2007.

Mahinda Rajapaksa, Minister of Finance.

Ministry of Finance, Colombo 01, June 14, 2021.



SCHEDULE

H.S. Heading				SCHEDULE	
H.S. Heading					Column II
Heading		II C			Some interest of the Land
2			H.S. Coae	Description	Special Commodity Levy
3	1	08.05	0805.22.10	Clementines - Fresh	Rs. 120 per Kg
4 0805.29.20 Other - Dried Rs. 250 per kg 5 0805.40.10 Grapefruit, including pomelos - Fresh Rs. 285 per kg 6 0805.40.20 Grapefruit, including pomelos - Dried Rs. 300 per kg 7 0805.90.10 Other - Fresh Rs. 300 per kg 8 0805.90.20 Other - Dried Rs. 375 per kg 9 08.08 0808.30 Pears Rs. 220 per Kg 10 08.09 0809.10 Apricots Rs. 350 per Kg 11 0809.21 Sour cherries (Prunus cerasus) Rs. 315 per Kg 12 0809.29 Other - Cherries Rs. 310 per Kg 13 0809.30 Peaches, including nectarines Rs. 310 per Kg 14 0809.40 Plums and Sloes Rs. 250 per Kg 15 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. 250 per kg. 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other Rs. 250 per kg.	2		0805.22.20	Clementines - Dried	Rs. 250 per Kg
5 0805.40.10 Grapefruit, including pomelos - Fresh Rs. 285 per kg 6 0805.40.20 Grapefruit, including pomelos - Dried Rs. 300 per kg 7 0805.90.10 Other - Fresh Rs. 300 per kg 8 0805.90.20 Other - Dried Rs. 375 per kg 9 08.08 0808.30 Pears Rs. 220 per Kg 10 08.09 0809.10 Apricots Rs. 350 per Kg 11 0809.21 Sour cherries (Prunus cerasus) Rs. 330 per Kg 12 0809.29 Other - Cherries Rs. 315 per Kg 13 0809.30 Peaches, including nectarines Rs. 310 per Kg 14 0809.40 Plums and Sloes Rs. 250 per Kg 15 15.07 Soya-bean oil and its fractions, whether or not refined, but not chemically modified Rs. 250 per kg. 1507.90 Other Rs. 275 per kg. 15.11 Palm oil and its fractions, whether or not refined, but not chemically modified Rs. 250 per kg. 1511.90 Other Rs. 250 per kg.	3		0805.29.10	Other - Fresh	Rs.120 per kg
6 0805.40.20 Grapefruit, including pomelos - Dried Rs. 300 per kg 7 0805.90.10 Other - Fresh Rs. 300 per kg 8 0805.90.20 Other - Dried Rs. 375 per kg 9 08.08 0808.30 Pears Rs. 220 per Kg 10 08.09 0809.10 Apricots Rs. 350 per Kg 11 0809.21 Sour cherries (Prunus cerasus) Rs. 330 per Kg 12 0809.29 Other - Cherries Rs. 315 per Kg 13 0809.30 Peaches, including nectarines Rs. 310 per Kg 14 0809.40 Plums and Sloes Rs. 250 per Kg 15 15.07 Soya-bean oil and its fractions, whether or not refined, but not chemically modified Rs. 250 per kg. 1507.10 Crude oil, whether or not degummed Rs. 250 per kg. 15.11 Palm oil and its fractions, whether or not refined, but not chemically modified Rs. 250 per kg. 1511.90 Other Rs. 250 per kg.	4		0805.29.20	Other - Dried	Rs. 250 per kg
7	5		0805.40.10	Grapefruit, including pomelos - Fresh	Rs. 285 per kg
Solution	6		0805.40.20	Grapefruit, including pomelos - Dried	Rs. 300 per kg
9 08.08 0808.30 Pears Rs. 220 per Kg 10 08.09 0809.10 Apricots Rs. 350 per Kg 11 0809.21 Sour cherries (<i>Prunus cerasus</i>) Rs. 330 per Kg 12 0809.29 Other - Cherries Rs. 315 per Kg 13 0809.30 Peaches, including nectarines Rs. 310 per Kg 14 0809.40 Plums and Sloes Rs. 250 per Kg 15 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. 250 per kg. 15.11 Palm oil and its fractions, whether or not refined, but not chemically modified 15.11 Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin)	7		0805.90.10	Other - Fresh	Rs. 300 per kg
10	8		0805.90.20	Other - Dried	Rs. 375 per kg
11	9	08.08	0808.30	Pears	Rs. 220 per Kg
12	10	08.09	0809.10	Apricots	Rs. 350 per Kg
13	11		0809.21	Sour cherries (Prunus cerasus)	Rs. 330 per Kg
14 0809.40 Plums and Sloes Rs. 250 per Kg 15 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. 250 per kg. 1507.90 Other Rs. 275 per kg. 15.11 Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin)	12		0809.29	Other - Cherries	Rs. 315 per Kg
Soya-bean oil and its fractions, whether or not refined, but not chemically modified 1507.10 Crude oil, whether or not degummed Rs. 250 per kg.	13		0809.30	Peaches, including nectarines	Rs. 310 per Kg
15 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. 250 per kg.	14		0809.40	Plums and Sloes	Rs. 250 per Kg
chemically modified 1507.10 Crude oil, whether or not degummed Rs. 250 per kg. 1507.90 Other Rs. 275 per kg. 15.11 Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin)		15.07		Soya-bean oil and its fractions,	
1507.10 Crude oil, whether or not degummed Rs. 250 per kg. 1507.90 Other Rs. 275 per kg. Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90 Serial fractions at room temperature (palm stearin) Rs. 250 per kg.				whether or not refined, but not	
1507.10 Crude oil, whether or not degummed Rs. 250 per kg. 1507.90 Other Rs. 275 per kg. Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin) Rs. 250 per kg.				chemically modified	
15.11 Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin)			1507.10	-	Rs. 250 per kg.
15.11 Palm oil and its fractions, whether or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin)			1507.90	-	
or not refined, but not chemically modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin) Rs. 250 per kg.					1 0
modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature Rs. 250 per kg. (palm stearin)		15.11		Palm oil and its fractions, whether	
modified 1511.10 Crude oil Rs. 250 per kg. 1511.90 Other 1511.90.10 Serial fractions at room temperature Rs. 250 per kg. (palm stearin)				or not refined, but not chemically	
1511.90 Other 1511.90.10 Serial fractions at room temperature (palm stearin) Rs. 250 per kg.				-	
1511.90 Other 1511.90.10 Serial fractions at room temperature Rs. 250 per kg. (palm stearin)			1511.10	Crude oil	Rs. 250 per kg.
1511.90.10 Serial fractions at room temperature Rs. 250 per kg. (palm stearin)			1511.90	Other	
(palm stearin)					Rs. 250 per kg.
				_	
1511.90.20 Palm oil imported in packing of 210 <i>l</i> Rs. 275 per kg.			1511.90.20	-	Rs. 275 per kg.
and below					
1511.90.30 Crude palm olein Rs. 255 per kg.			1511.90.30		Rs. 255 per kg.
1511.90.90 Other Rs. 275 per kg.				_	
15.12 Sunflower seed, safflower or cotton-		15.12		Sunflower seed, safflower or cotton-	
seed oil and fractions thereof, whether				seed oil and fractions thereof, whether	
or not refined, but not chemically					
modified				_	
Sunflower-seed or safflower oil				Sunflower-seed or safflower oil	
and fractions thereof:					
			<u> </u>		

SCHEDULE (Conted.)

	Column II		
H.S. Heading	H.S. Code	Description	Special Commodity Levy
	1512.11	Crude oil	Rs. 250 per kg.
	1512.19	Other	Rs. 275 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 and its fractions:	
	1513.11	Crude oil:	
		In bulk:	
	1513.11.11	Virgin coconut oil	Rs. 125 per kg.
	1513.11.19	Other	Rs. 125 per kg.
		Other:	
	1513.11.21	Virgin coconut oil	Rs. 125 per kg.
	1513.11.29	Other	Rs. 125 per kg.
	1513.19	Other:	
	1513.19.10	In bulk	Rs. 150 per kg.
	1513.19.90	Other	Rs. 150 per kg.
		Palm kernel or babassu oil and	
		fractions thereof:	
	1513.21	Crude oil	Rs. 250 per kg.
	1513.29	Other	Rs. 275 per kg.
15.16	1516.20	Vegetable fats and oils and their fractions	Rs. 160 per kg.
15.17	1517.90	Other	Rs. 200 per kg.
	15.13 15.13	## Common H.S. Code Heading	Heading

06-272