

Government Notification

SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979

Order under Section 14

By virtue of the powers vested in me by Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Sunil Handunneththi, Minister of Industry and Entrepreneurship Development with the concurrence of the Minister of Finance, Planning and Economic Development, do by this Order declare the followings;

- i. items/goods described under the H.S. Codes in Column II of the Schedule A hereto, together with their corresponding entries, described in the Schedule of the Extraordinary Gazette Notification No. 2325/06 dated 28.03.2023, are hereby deleted without prejudice to the goods imported thereunder;
- ii. items/goods described under the H.S. Codes in Column II of the Schedule B hereto, together with their corresponding entries shall be inserted in to the Schedule of the Extraordinary Gazette Notification No. 2325/06 dated 28.03.2023 referred above and the CESS Levy shall be charged, levied and paid on all such goods enumerated in the Column III of the Schedule B hereto at the rates specified in the corresponding entries in the Column IV in the same Schedule hereto;
- iii. items/goods described under the H.S. Codes in Column II of the Schedule C hereto, together with their corresponding entries shall be inserted in to the Schedule of the Extraordinary Gazette Notification No. 2365/50 dated 04.01.2024 and the CESS Levy shall be charged, levied and paid on all such goods enumerated in the Column III of the Schedule C hereto at the rates specified in the corresponding entries in the Column IV in the same Schedule hereto.

This will come into force with effect from April...⁰¹..., 2026.



Sunil Handunneththi
Minister of Industry and
Entrepreneurship Development

Ministry of Industry
and Entrepreneurship Development.
Colombo 03,
March 02....., 2026

SCHEDULE A

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	0704.10	-	Cauliflowers and broccoli	40% or Rs.180/- per kg
09.04			Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	
	0904.11.90	---	Other	25%
	0904.12.10	---	Crushed	25%
	0904.12.20	---	Ground	25%
15.07			Soya-bean oil and its fractions, whether or not refined, but not chemically modified	
	1507.10	-	Crude oil, whether or not degummed	40% or Rs.50/- per kg
	1507.90	-	Other	40% or Rs.50/- per kg
15.11			Palm oil and its fractions, whether or not refined, but not chemically modified	
	1511.10	-	Crude oil	10% or Rs.50/- per kg
	1511.90.10	---	Serial fractions at room temperature (palm stearin)	10% or Rs.50/- per kg
	1511.90.20	---	Palm oil imported in packing of 210 l and below	10% or Rs.55/- per kg
	1511.90.30	---	Crude palm olein	10% or Rs.50/- per kg
	1511.90.90	---	Other	10% or Rs.55/- 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	10% or Rs.45/- per kg
	1512.19	--	Other	10% or Rs.55/- 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	10% or Rs.55/- per kg
	1513.11.19	----	Other	10% or Rs.55/- per kg
		---	Other :	
	1513.11.21	----	Virgin coconut oil	10% or Rs.55/- per kg
	1513.11.29	----	Other	10% or Rs.55/- per kg
	1513.19	--	Other :	
	1513.19.10	---	In bulk	10% or Rs.55/- per kg
	1513.19.90	---	Other	10% or Rs.55/- per kg
		-	Palm kernel or babassu oil and fractions thereof:	
	1513.21	--	Crude oil	10% or Rs.60/- per kg
	1513.29	--	Other	10% or Rs.60/- per kg
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	20% or Rs.40/- per kg
40.01			Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
		-	Natural rubber in other forms :	
	4001.22	--	Technically specified natural rubber (TSNR)	Rs.30/- per kg
46.01			Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	
		-	Mats, matting and screens of vegetable materials :	
	4601.29	--	Other	30% or Rs.100/- per kg
		-	Other :	
	4601.94	--	Of other vegetable materials	30% or Rs.140/- per kg

46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials, or made up from goods of heading 46.01; articles of loofah	
		-	Of vegetable materials :	
	4602.19	--	Other	10%
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	
		-	Of man-made textile materials :	
	5608.19	--	Other	15% or Rs.60/- per kg
65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	10% or Rs.150/- per kg

SCHEDULE B

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS (IV)
07.04			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	0704.10	-	Cauliflowers and broccoli	
	0704.10.10	---	Cauliflowers	40% or Rs.180/- per kg
	0704.10.20	---	Broccoli	40% or Rs.180/- per kg
07.12			Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	
	0712.90	-	Other vegetables; mixtures of vegetables:	
		---	Palmyrah	
	0712.90.21	----	Palmyrah Tubers (Odiyal) whole, cut sliced or broken	Rs.450/- per kg
	0712.90.22	----	Palmyrah Tuber Flour (Odiyal Flour)	Rs.450/- per kg
09.04			Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	
		---	Other	
	0904.11.91	----	Long Pepper (Piper Longum) (Thippili)	25%
	0904.11.99	----	Other	25%
	0904.12	--	Crushed or ground :	
		---	Crushed	
	0904.12.11	----	Long Pepper (Piper Longum) (Thippili)	25%
	0904.12.19	----	Other	25%

		---	Ground	
	0904.12.21	----	Long Pepper (Piper Longum) (Thippili)	25%
	0904.12.29	----	Other	25%
17.02			Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose:	
		---	Varieties of sakkara, jaggery:	
	1702.90.23	----	Palmyrah Jaggery	Rs.180/- per kg
25.01			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	
	2501.00.10	---	Rock Salt	20% or Rs.40/- per kg
	2501.00.90	---	Other	20% or Rs.40/- per kg
39.22			Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics	
	3922.90	-	Other:	
	3922.90.20	---	Water closet flushing cisterns and urinal flushing cisterns	35%
40.01			Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	
		-	Natural rubber in other forms:	
	4001.22	--	Technically specified natural rubber (TSNR)	
	4001.22.10	---	TSNR CV	Rs.30/- per kg
	4001.22.20	---	TSNR 3L	Rs.30/- per kg
	4001.22.30	---	TSNR 5	Rs.30/- per kg
	4001.22.40	---	TSNR 10	Rs.30/- per kg
	4001.22.50	---	TSNR 20	Rs.30/- per kg
	4001.22.60	---	TSNR 50	Rs.30/- per kg
	4001.22.90	---	Other	Rs.30/- per kg
	4001.29	--	Other:	
	4001.29.80	---	Cup lumps	Rs.30/- per kg
46.01			Plaits and similar products of plaiting materials, whether or not assembled into	

			strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	
		-	Mats, matting and screens of vegetable materials:	
	4601.29	--	Other	
	4601.29.10	---	Of Palmyrah	30% or Rs.100/- per kg
	4601.29.90	---	Other	30% or Rs.100/- per kg
		-	Other:	
	4601.94	--	Of other vegetable materials	
	4601.94.10	---	Of Palmyrah	30% or Rs.140/- per kg
	4601.94.90	---	Other	30% or Rs.140/- per kg
46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah	
		-	Of vegetable materials:	
	4602.19	--	Other	
	4602.19.10	---	Of Palmyrah	10%
	4602.19.90	---	Other	10%
56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	
	5608.19	--	Other	
	5608.19.10	---	Of monofilament	15% or Rs.60/- per kg
	5608.19.20	---	Other made up nets used in aqua culture	15% or Rs.60/- per kg
	5608.19.90	---	Other	15% or Rs.60/- per kg
65.04			Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	
	6504.00.10	---	Of Palmyrah	10% or Rs.150/- per kg
	6504.00.90	---	Other	10% or Rs.150/- per kg
69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans,	

			flushing cisterns, urinals and similar sanitary fixtures	
	6910.10	-	Of porcelain or china :	
	6910.10.20	---	Water closet flushing cisterns and urinal flushing cisterns	Rs.100/- per kg
	6910.10.30	---	Water closet pans and water closet suits	Rs.100/- per kg
	6910.90	-	Other :	
	6910.90.20	---	Water closet flushing cisterns and urinal flushing cisterns	Rs.100/- per kg
	6910.90.30	---	Water closet pans and water closet suits	Rs.100/- per kg

SCHEDULE C

H.S. Heading (I)	H.S. Code (II)		Description (III)	Rate of CESS Pref (SG) (IV)
17.02			Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose:	
		---	Varieties of sakkara, jaggery:	
	1702.90.23	----	Palmyrah Jaggery	Rs. 200/- per kg
39.22			Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
	3922.90	-	Other:	
	3922.90.20	----	Water closet flushing cisterns and urinal flushing cisterns	28%