

**Government Notifications**  
**SRI LANKA EXPORT DEVELOPMENT ACT, No. 40 OF 1979**  
**Order under Section 14**

By virtue of the powers vested in me under Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979, I, Ranil Wickremesinghe, Minister of Investment Promotion with the concurrence of the Minister of Finance, Economic Stabilization and National Policies, do by this Order;

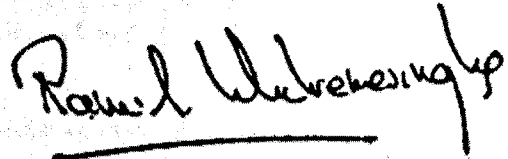
- I. Impose the rate of CESS Levy specified in the Column IV in the Schedule hereto in respect of the items/goods described under the H.S Codes as specified in the Column II and III in the said Schedule at the time of importation of such items/goods with effect from September..2024.

And the Order made under Section 14 of the Sri Lanka Export Development Act, No. 40 of 1979 and published in the Gazette Extraordinary Notification No. 2336/71 dated June 16, 2023 is hereby rescinded with effect from September..2024.

**Schedule**

H.S. Hdg. (I)	H.S. Code (II)	Description (III)	Rate of CESS (IV)
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement, and similar hydraulic cement, whether or not coloured or in the form of clinkers	
		- Portland cement:	
	2523.21	White cement, whether or not artificially coloured	Rs. 4 per Kg
	2523.29	Other:	
	2523.29.10	Water-proof cement, boiler cement, and similar compositions	Rs. 4 per Kg
	2523.29.20	Other Portland cement imported in packings of 50 kg and below	Rs. 7 per Kg
	2523.29.30	Other Portland cement imported in packings of over 50 kg or in bulk	Rs. 4 per Kg
	2523.90	- Other hydraulic cement	Rs. 4 per Kg

- II. Pursuant to the decision of the Cabinet of Ministers dated August 12, 2024 on the Memorandum No. 24/0105/622/002, read together with the Notes to the Cabinet dated May 21, 2024 and July 29, 2024 titled "Providing an opportunity to Sri Lanka to enhance foreign exchange earnings and improve living conditions of quarry workers and associated communities through export of rock boulders, subject to restrictive conditions", there shall be charged and collect a CESS levy at the rate of Rs. 1000/- per cubic meter (m<sup>3</sup>) on export up to one million metric tons of rock boulders [Boulders exported for construction purposes (Charnockite and Gneisses)], classifiable under the HS Code of 2516.11.00, on the recommendation of the Secretary to the Ministry in charge of subject of Environment effective from September ..05..., 2024. For all other export of Granite, classifiable under the HS Code of 2516.11.00, the CESS Levy shall be charged and collected at rates specified in the Gazzate No 2210/09 dated January 12, 2021.



**Ranil Wickremesinghe,**  
Minister of Investment Promotion

September .....<sup>05</sup>..., 2024  
Ministry of Investment Promotion.