

Existing Special Commodity Levy (SCL) on Fish & Fishery Products

(Last Updated Date: 2023.11.08)

	H.S. Code	Present Special Commodity Levy (Per Kg)	Effective Date	Previous SCL
01	03.02 - Fresh or chilled fish	Rs. 400/- or 10% , the amount of levy whichever is higher	2022.10.13	Rs. 200/-
02	03.03 - Frozen other fish (other than HS codes : 03.03.54 and 03.03.55)	Rs. 400/- or 10% , the amount of levy whichever is higher	2022.10.13	Rs. 200/-
03	03.03.54 - Frozen Mackerel fish	Rs. 400/- or 10% , the amount of levy whichever is higher (Rs.6/- for local canned fish manufactures up on the recommendation of the Ministry of fisheries)	2022.10.13	Rs. 6/-
04	03.03.55 - Frozen Jack and Horse Mackerel fish	Rs. 400/- or 10% , the amount of levy whichever is higher (Rs.6/- for local canned fish manufactures up on the recommendation of the Ministry of fisheries)	2022.10.13	Rs. 6/-
05	03.03.49.00 03.03.59.00 03.03.89.90 - Frozen Billfish	Rs. 275/- or 10% the amount of levy whichever is higher	2023.08.01	Rs. 400/-
06	03.05.54.10 - Dried Sprats	Rs. 100/-	2021.02.12	Rs. 1/-
07	03.05.52.00 03.05.53.00 (03.05.54.90-2017) 03.05.59.30 03.05.59.90 - Other dried fish	Rs. 100/-	2021.02.12	Rs. 127/-
08	03.05.59.10 - Maldive Fish	Rs. 302/-	2020.10.27	Rs. 102/-
09	16.04.11 – 16.04.20 Canned fish	Rs. 200/-	2022.11.30	Rs. 100/-