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# The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 2104/18 - 2019 ජනවාරි මස 01 වැනි අඟහරුවාදා - 2019.01.01

No. 2104/18 - TUESDAY JANUARY 01, 2019

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## PART I : SECTION (I) — GENERAL

### Government Notifications

#### BOARD OF INVESTMENT OF SRI LANKA LAW, No. 4 OF 1978

RULES made by the Board of Investment of Sri Lanka under Section 18 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 and approved by the Minister of Development Strategies and International Trade.

Chairman,

Board of Investment of Sri Lanka.

Board of Investment of Sri Lanka,  
Colombo,  
01st January 2019.

#### Rules

The Board of Investment of Sri Lanka (Fees and Charges) Rules published in *Gazette Extraordinary* No. 1595/15 dated 31st March 2009 ; No. 1634/13 dated 28th December, 2009 ; No. 1737/13 dated 22nd December, 2011 and No. 1789/21 dated 19th December 2012 ; No. 1947/27 dated 30th December 2015 and No. 2025/43 dated 30th June 2017 the matters and the amounts specified in the respective Columns I and II are hereby amended as follows:-

1. By repeal of items specified in Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 of the Schedule I of *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 as amended by the *Gazette Extraordinary* No. 2025/43 dated 30th June 2017 under the heading of “Land Premium and ground rent for Enterprises in the Export Processing Zones/ Industrial Parks” and the substitution therefore of the following :

“The rates for Land Premium and Ground Rent published hereto under item 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 of Schedule I are to be considered as the minimum rate when calling for bids to release vacant land in the BOI Zones”



SCHEDULE I

**Land Premium and ground rent for enterprises in the Export Processing Zones/Industrial Parks**

**Minimum rate when calling for bids**

Charges per Acre			
Column I		Column II	
No.	Export Processing Zones and Industrial Parks	Non Refundable Land Premium Payable Upfront US \$	Ground Rent (per annum) US \$
1.	*Katunayake	60,000.00	5,130.00
2.	*Biyagama	60,000.00	5,130.00
3.	*Malwatta	30,000.00	4,660.00
4.	*Seethawaka	60,000.00	4,660.00
5.	*Horana	30,000.00	4,660.00
6.	*Mirigama	30,000.00	4,660.00
7.	*Wathupitiwala	50,000.00	4,660.00
8.	*Koggala	30,000.00	5,130.00
9.	*Mirijjawila	20,000.00	4,235.00
10.	*Kandy I. P.	10,000.00	4,660.00
11.	*Mawathagama	10,000.00	4,660.00
12.	*Polgahawela	20,000.00	4,660.00
* Land Reservation Fee - 10% of Land Premium * Lease period - 50 years			

All charges are liable to VAT

2. By the repeal of item “Annual Fees - for enterprises situated outside an Export Processing Zone or Industrial Park” of the Schedule II of the *Gazette Extraordinary* No. 1947/27 dated 30th December 2015, as amended by *Gazette Extraordinary* No. 2025/43 dated 30th June 2017 and substitution therefore of the following :-

SCHEDULE II

**Annual Fees - for enterprises situated outside an export processing zone or industrial park**

No.	Column I	Column II
	<b>Section 17</b> Annual Fees (a) Normal Projects (b) Hotel, Hospital, Utilities, Tourism Sector Project and any other Infrastructure Project - During Project Implementation period	US\$ (per annum)  2,750.00

SCHEDULE II (Contd.)

No.	Column I	Column II
		US\$
	(a) Project less than USD 3 mn	3,850.00
	(b) Project between not less than USD 3 mn and not more than USD 10 mn	7,260.00
	(c) Project more than USD 10 mn	9,680.00
	(d) Strategic Development Projects	18,150.00
	- After implementation during Tax holidays and Concessionary Tax Period	
	(i) Project less than USD 3 mn	2,530.00
	(ii) Project between not less than USD 3 mn and not more than USD 10 mn	6,050.00
	(iii) Project more than USD 10 mn	8,470.00
	(iv) Strategic Development Projects	12,100.00
	- After Implementation, and after Tax Holiday & Concessionary Tax Period	1,100.00
	(c) Agriculture Projects	940.00
	(d) Coir based Industries and Handcraft Projects	1,210.00
	<b>Section 16</b>	
	Annual License Fee	400.00

All charges are liable to VAT

3. By repeal of Schedule III of the *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 and the substitution therefore of the following :-

SCHEDULE III

**Fees for Processing of Agreements**

No.	Column I	Column II US\$
	<b>Section 17</b>	
1.	Investment Application Processing Fee	275.00
2.	Agreement Processing Fees - Strategic Development Projects	3,850.00
	- for other projects	2,200.00
3.	Supplementary Agreements	550.00
	<b>Section 16</b>	
4.	Investment application processing fees	330.00
5.	Processing Fee for perusal of Articles of Association of Companies	170.00
6.	Lease Agreement Processing Fee for Section 16 and Non BOI Companies	Rs. 11,000.00

All charges are liable to VAT

4. By the repeal of items 1, 2, 3, 4, and 5 of the Schedule IV of *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 and substitution thereof of the following :

SCHEDULE IV

**Miscellaneous Charges**

<i>No.</i>	<i>Column I</i>	<i>Column II Rs.</i>
1.	<p>(a) Recommendation for the Entry Visa/Visa extension of existing resident for the Expatriate Workers - Sec. 16 and 17</p> <p>(b) Recommendation for the Entry Visa/Extension of existing resident Visa of the Investors/Shareholders - Sec 16 and Sec 17</p> <p>(c) Recommendation for the Entry Visa/Extension of existing resident Visa of the Dependents</p>	<p>US\$ 125</p> <p>US\$ 55</p> <p>US\$ 55</p>
2.	<p>BOI service charges for inspection of Environment Protection License (EPL) Issuing/Renewal</p> <p>(a) Prescribed activities specified under Part A</p> <p>(b) Prescribed activities specified under Part B</p> <p>(c) Prescribed activities specified under Part C</p> <p>For the purposes of this item, Prescribed Activities means the activities set out in the Schedule to the order made under Section 23A of the National Environmental Act, No. 47 of 1980 and published in the <i>Extraordinary Gazette</i>, No. 1533/16 dated 25th January 2008</p>	<p>6,600.00</p> <p>5,800.00</p> <p>5,000.00</p>
3.	<p>Issue of certified copy of analytical test report upon request by an Enterprise located within a BOI Export Processing Zones and Industrial Park</p> <p>(a) Water Quality</p> <p>(b) Noise</p> <p>(c) Ambient air Quality</p> <p>(d) Waste Water Quality</p>	<p>550.00</p> <p>1,210.00</p> <p>1,210.00</p> <p>660.00</p>
4.	For making Environmental Recommendation to the Telecommunication Regulation Commission	38,500.00

SCHEDULE IV (Contd.)

No.	Column I	Column II Rs.
5.	Charges for providing Analysis Reports	
	<u>Parameters</u>	
	Colour (each)	1,100.00
	Temperature	275.00
	Total Suspended Solids	550.00
	Total Dissolved Solids	550.00
	pH	275.00
	Conductivity	275.00
	BOD	825.00
	COD	825.00
	Ammonical Nitrogen	550.00
	Heavy Metal	1,000.00–1,400.00
	CN	550.00
	Phenolic Compunds	825.00
	F-/Cl-/Sulphides/Po <sub>4</sub>	400.00
	Oil and Grease	550.00
	Residual Chlorine	825.00
	Total Aicalinity	550.00
	Total Iron	550.00
	Total Solids	550.00
	Turbidity	400.00
	Carbonates (Co <sub>3</sub> )	275.00
	Overhead Charges (20% of analytical charges)	
	Transport Rs 45/km.	

All charges are liable to VAT

5. By the repeal of items 1, 2, 3, 4, 5, and 6 Schedule V of the *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 and the substitution thereof of the following :-

SCHEDULE V

**Charges for the Sale of Publication and issue of specified documents**

<i>No.</i>	<i>Column I</i>	<i>Column II</i> <i>Rs.</i>
1.	Details of BOI Enterprises  Hard Copy : - in Commercial Operation - Under Construction  Soft Copy : - in Commercial Operation - Under Construction	   2,200.00 1,375.00  2,750.00 1,925.00
2.	Deposit for providing updated information	6,600.00
3.	Issuing certified copy of the Main Agreement	550.00
4.	Issuing certified copy of the Supplementary Agreement	550.00
5.	Issuing a full set of BOI Law and all its amendments	550.00
6.	Issuing a full set of BOI Regulation and all its amendments	550.00

All charges are liable to VAT

6. By the repeal of items I, 2, 3, 4, 5 and 6 of Schedule VII of *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 and substitution therefore the following :

SCHEDULE VII

**Charges Payable on Rent**

<i>No.</i>	<i>Column I</i>	<i>Column II</i> Rs. Cts. (per Sq. Foot) Per month
1.	<b><u>Katunayake EPZ</u></b>  Plaza Complex (a) Upper Floor (b) Ground Floor  Supply of water and common amenities (Charge percentage on monthly rental)	  55.00 65.00  10%

SCHEDULE VII (Contd.)

No.	Column I	Column II Rs. Cts. (per Sq. Foot) Per month
	Cleaning and maintenance charges (Charges based on square feet)	5.00
	Vehicles Parks (Only for the Commercial Bank site)	11.00
2.	<b><u>Biyagama EPZ</u></b>	
	Administrative Building (a) Lower Ground Floor	50.00
	(b) Upper Ground Floor	60.00
	(c) 1st Floor	55.00
3.	<b><u>Wathupitiwala EPZ</u></b>	
	Building at Wathupitiwala	8.50
4.	<b><u>Seethawaka EPZ</u></b>	
	Standard Factory Buildings	95.00 (per sq. meter)
	Administrative Building - Ground Floor	50.00
5.	<b><u>Koggala EPZ</u></b>	
	Building without power and water	11.00
	Administrative Building	35.00
6.	<b><u>Mawathagama EPZ</u></b>	
	Old Office Building at Mawathagama	5,500.00

All charges are liable to VAT

7. By the repeal of items 1 to 22 of the Schedule VIII of *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 and the substitution thereof of the following :

SCHEDULE VIII

Entry Permits

No.	Column I	Column II Rs.
	<b><u>Daily Permits</u></b>	
1.	Visitors/Suppliers/Businessmen/Contractors	60.00
2.	Waste Material Collectors/Buyers (incl. off cuts local sales)	140.00

SCHEDULE VIII (Contd.)

No.	Column I	Column II Rs.
3.	Waste Material Collectors - Dump Yard	50.00
4.	Light Vehicles (Cars, Vans, Jeeps, Cabs/Hand Tractors/Three Wheelers)	60.00
5.	Heavy Vehicles	90.00
6.	Heavy Vehicles - to Dump Yard	280.00
	<b><u>Monthly Permits</u></b>	
7.	Employees of Enterprises (Temporary/Casual)	40.00
8.	Employees of Manpower Agencies	80.00
9.	Employees of Contractors/Suppliers/Other Service Providers	130.00
10.	Visitors Permit Books	5,500.00 (50 @ Rs. 110)
11.	Buyers : Off Cuts, Local Sales	850.00
12.	Waste Material Collectors - Dump Yard	240.00
13.	Light Vehicles - for calendar month (Cars, Vans, Jeeps, Cabs/Hand Tractors/Three Wheelers)	280.00
14.	Heavy Vehicles - for calendar month	700.00
	<b><u>Annual Permits</u></b>	
15.	Vehicles - belonging to employees of enterprises - Light Vehicle	1,100.00
16.	Members of Garment Buying Office Association	800.00
17.	Special Vehicle Pass for investors/CEO/VIPs (w. e. f. 06.04.2018)	2,300.00
	<b><u>Other Permits</u></b>	
18.	Vehicles (Duty Free) - Registered in the name of enterprises - Permanent permit	700.00
19.	Vehicles (Others) - Registered in the name of enterprises - Permanent Permit	1,300.00



SCHEDULE VIII (Contd.)

No.	Column I	Column II Rs.
	<b><u>Photo Identity Cards</u></b>	
20.	Employees of enterprises	200.00 (3 years)
21.	Employees of Service Organizations (Adm. Complex) (1 year) Inside Outside	850.00 1,650.00
22.	All Zones ID to Owners - CEO of all enterprises (1 year)	1,500.00
23.	All Zones ID to Owners - CEO of all enterprises (2 years)	3,000.00

All charges are inclusive of VAT

8. By the repeal of items 1 to 14 of Schedule IX of *Gazette Extraordinary* No. 1947/27 dated 30th December 2015 and the substitution thereof of the following :

SCHEDULE IX

**Service charges for services provided by investor services department**

No.	Column I	Column II	
		HO/CVT/ACT	Zones
		Ex Vat Rs.	Ex Vat Rs.
<b>1.</b>	<b><u>Documentation Charges</u></b>		
1.1	Import/Export Documentation - (per document)	500.00	500.00
1.2	Indirect Export (per GRN)	300.00	300.00
1.3	indirect Export effected on Tax Invoice	700.00	700.00
1.4	Documentation Charges for Import of Motor Vehicles	15,000.00	15,000.00
1.5	Manual submission of CUSDEC/other - for Keying into be decided by SDD/Unit Head	600.00	600.00
1.6	Submission of modified import CUSDEC	500.00	500.00
1.7	Import/Export charges per document (Special Rates/KEPZ)		250.00
<b>2.</b>	<b><u>Verification Charges</u></b>		
2.1	<b><u>Cargo Imported/Exported by Sea</u></b>		
2.1.1	(CVT)		
2.1.1.1	FCL 20'	1,750.00	-
2.1.1.2	FCL 40'/45'	3,200.00	-

SCHEDULE IX (Contd.)

Service charges for services provided by investor services department

No.	Column I	Column II	
		HO/CVT/ACT	Zones
		Ex Vat Rs.	Ex Vat Rs.
2.1.1.3	LCL - per CBM	130.00	-
	Hanging garments (Transport as LCL) - per CBM	110.00	-
	Rate per Bar (01 Bar considered as 02 CBM)		
2.1.1.4	Special operations for consolidation of cargo - per CBM	80.00	-
2.1.2	<b>(ZONES)</b>		
2.1.2.1	FCL 20'	-	600.00
2.1.2.2	FCL 40'/45'	-	900.00
2.1.2.3	LCL - Upto 10 CBM - per CBM	-	130.00
2.1.2.4	- Over 10 CBM upto 50 CBM	-	Rs. 15/- for each additional CBM
2.1.2.5	Above 50 CBM	-	2,000.00
2.1.3	<b>(CVT/ZONES)</b>	-	-
2.1.3.1	Bulk Cargo	-	-
2.1.3.1.1	Feed Mill Projects/Cement/Gas/Steel/Others		
	Charges per vessel if single consignee	10,000.00	10,000.00
2.1.3.2	LCL - per MT	50.00	50.00
2.1.4	Coir Fibre Dust - per 20'/40'/45' Container	750.00	750.00
2.1.5	Container Seal/Additional Container Seal	200.00	200.00
2.2	<b>Cargo Imported/Exported by Air</b>		
2.2.1	<b>Cargo Imported by Air(ACT)/Zone</b>		
2.2.1.1	1-10 Kg	130.00	130.00
2.2.1.2	11-50 Kg	250.00	250.00
2.2.1.3	51-100 Kg	350.00	350.00
2.2.1.4	above 100 Kg	per Kg 8.00	Per Cusdec 700.00
2.2.1.5	Live Fish - per CBM	130.00	130.00
2.2.2	<b>Cargo Exported by Air (ACT)/Zone</b>		
2.2.2.1	LCL Cargo - per CBM	130.00	-
2.2.2.2	LCL Cargo - Upto 3 CBM	-	350.00
2.2.2.3	LCL Cargo - more than 3 CBM	-	700.00
2.2.2.4	LD 2/3 Container	400.00	400.00
2.2.2.5	All other LD containers	750.00	750.00
2.3	Verification Charges for TIEP/Bond Purchases	300.00	300.00
2.3.1	Verification Charges for other services	-	250.00

SCHEDULE IX (Contd.)

**Service charges for services provided by investor services department**

No.	Column I	Column II	
		HO/CVT/ACT	Zones
		Ex Vat Rs.	Ex Vat Rs.
<b>3.</b>	<b><u>Storages Charges</u></b>		
3.1	Per 20'/40'/45' Container - per day/per TEU	750.00	750.00
3.2	LCL per CBM - per day	250.00	250.00
<b>4</b>	<b><u>Verification charges for other special Import/Export Cargo</u></b>		
	Aircraft/boat/Crane ships		
4.1	555-100 CBM	15,000.00	15,000.00
4.2	Boat/Crane Over 100 CBM	7,000.00	7,000.00
<b>5.</b>	<b><u>Sub-Contracts/Local Sales/Other approvals (where applicable)</u></b>		
5.1	Local Sale of Finished Goods	1,000.00	1,000.00
5.2	Sub Contracts & other approvals	1,000.00	800.00
<b>6.</b>	<b><u>Service Charge for providing services to destruction of redundant goods of BOI Companies</u></b>		
6.1	Storage/Fabrication and shredding of fabric or garments	800.00	800.00
6.2	Service to destroy redundant goods	1,000.00	800.00
<b>7.</b>	<b><u>Charges for extension of Validity Period for all Approvals</u></b>	200.00	200.00
<b>8.</b>	<b><u>Transfers/Purchases</u></b>		
8.1	Transfers (Same TIN) (Sister Companies) & different TIN No.	300.00	300.00
8.2	On loan transfers raw materials/machine	300.00	300.00
8.3	Trading House Transfers	800.00	800.00
8.4	Approval for purchases/sale of finished goods	300.00	300.00
<b>9</b>	<b><u>Disposal of Redundant Items</u></b>		
9.1	Ferrous Scrap/Fiber/Yarn Waste - per Kg	2.00	2.00
9.2	Non Ferrous Metal - per kg	4.00	4.00
9.3	Garment/other production accessories - per Kg	4.00	4.00
9.4	Packing material/Machinery/Equipment and others		
9.4.1	Packing material/Machinery/Equipment and others - per lorry load	700.00	700.00
	If lorry load <= 1/2 load		

SCHEDULE IX (Contd.)

**Service charges for services provided by investor services department**

No.	Column I	Column II	
		HO/CVT/ACT	Zones
		Ex Vat Rs.	Ex Vat Rs.
9.4.2	Packing material/Machinery/Equipment and other - per lorry load	1,400.00	1,400.00
	If lorry load $\geq$ 1/2 load		
9.4.3	Waste packing materials generated from manufacturing process - per lorry load	700.00	700.00
	<b>If lorry load <math>\leq</math> 1/2 load</b>		
9.4.4	Waste packing materials generated from manufacturing process - per lorry load	1,400.00	1,400.00
	If lorry load $>$ 1/2		
9.5	Approval for disposal of vehicle	8,500.00	8,500.00
9.6	Fabric in Roll Form including Pocketing - per Sq. Meter	3.00	3.00
9.7	Off cuts/cut pieces (Length $<$ 2 mts.-6'' $<$ width $>$ 24'')- per Kg	8.00	8.00
9.8	GI/Plastic Barrels and Cans		
9.8.1	10-50 Ltr - per item	8.00	8.00
9.8.2	51-250 Ltr - per item	30.00	30.00
9.8.3	251 Ltr and above	60.00	60.00
<b>10.</b>	<b><u>Overtime Charges</u></b>		
10.1	<b><u>Documentation :</u></b>		
10.1.1	Monday to Saturday from 4.00 pm. - 8.30 pm (PER CUSDEC)	300.00	300.00
10.1.2	Sunday - Mercantile and Poya from 8.30 am to 8.30 pm (PER CUSDEC)	350.00	350.00
10.2	<b><u>Verification of Import/Export</u></b>		
10.2.1	Monday to Saturday from 8.30 pm to 8.30 am (following day) (PER CUSDEC)	300.00	300.00
10.2.2	Weekends, Mercantile and Poya days from 8.30 am to 8.30 am (following day) (PER CUSDEC)	400.00	400.00
10.3	<b><u>Verification of Sub contract/Transfers/Loans etc</u></b> From 8.30 pm to 8.30 am (following day)	-	250.00
<b>11</b>	<b><u>Reports on Import/Export Date</u></b>		
11.1	1 Month	150.00	150.00
11.2	3 Months	250.00	250.00
11.3	1 Year	800.00	800.00

SCHEDULE IX (Contd.)

**Service charges for services provided by investor services department**

No.	Column I	Column II	
		HO/CVT/ACT Ex Vat Rs.	Zones Ex Vat Rs.
<b>12.</b>	<b><u>Cancellation Charges of Import Cusdecs</u></b>		
12.1	Within 7 working days	600.00	600.00
12.2	After 7 working days	1,000.00	1,000.00
<b>13.</b>	<b><u>Cancellation of Export Cusdecs</u></b>		
13.1	07 working days after the expiry of validity of 30 days	1,000.00	1,000.00
<b>14</b>	<b><u>System updating/Amendment Penalty Charges (Import/Export)</u></b>		
14.1	Flight Amendment Charges/Minor Charges as determined by DD/SDD	130.00	130.00
14.2	Any amendments of cusdec as determined by relevant Senior Deputy Director/Deputy Director	500.00	500.00
	Consignee/Shipper/Item description/Terms of Payment/Currency/Import Container No.		
14.3	Not finalizing Green Channel exempted and LCL Import Cusdec after 3 days of registration	500.00	500.00
14.4	Submission of wrong declaration for cargo verification	250.00	250.00
14.5	Non submission of Cargo for verification within 07 days including weekends	3,000.00	3,000.00
14.6	System Updating charges	130.00	130.00

All charges are liable to VAT

*Note* : All the above charges are applicable with effect from 01st January 2019.

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