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The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

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PART I : SECTION (I) — GENERAL

Government Notifications

THE FINANCE ACT, No. 25 OF 2003

Order under Section 2 (1)

BY virtue of the powers vested in me under Sub - section (1) of Section 2 of the Finance Act, No. 25 of 2003, I, Ranil Wickremesinghe, Minister of Finance, Economic stabilization and National Policies do by this Order determine that with effect from January 12, 2023 there shall be charged and levied from the persons specified in Column I of the schedule I hereto, an Embarkation Levy, at the rate specified in the corresponding entry in Column II of that Schedule and regulations mentioned in Schedule II hereto are applicable on charge of this Embarkation Levy.

The Orders made under the Finance Act, No. 25 of 2003 and published in *Extraordinary Gazette* Notifications No. 1791/8 dated December 31, 2012, No. 2134/5 of July 29, 2019, No. 2194/6 of September 21, 2020, No. 2272/53 dated March 27, 2022 and No. 2309/37 dated December 09, 2022 are hereby rescinded.

RANIL WICKREMESINGHE,
Minister of Finance, Economic Stabilization and
National Policies.

Ministry of Finance, Economic Stabilization and National Policies,
Colombo 01,
January 11, 2023.



SCHEDULE I

Column I		Column II
(i) Person leaving Sri Lanka by aircraft from Mattala Rajapaksa International Airport (MRIA)	For two years from the date of commencement of operations by an international airline	Free
(ii) Person leaving Sri Lanka by aircraft from Colombo International Airport Ratmalana (CIAR)	From 27.03.2022 to 26.03.2023	US\$ 30.00
(iii) Person leaving Sri Lanka by aircraft from Jaffna International Airport	From 12.01.2023 to 11.07.2023	US\$ 30.00
(iv) Person leaving Sri Lanka by aircraft from any airport other than above (i), (ii) and (iii)		US\$ 60.00
(v) Person leaving Sri Lanka by a ship		US\$ 60.00

SCHEDULE II

REGULATIONS MADE UNDER SECTION 17 OF FINANCE ACT, No. 25 OF 2003

- These regulations may be cited as the Embarkation Levy (Airlines/ship) Regulations, No. 01 of 2023 and shall come into operation on January 12, 2023.
- Every operator of an airline or a ship out of Sri Lanka shall collect an Embarkation Levy of such amount as it determined by the Minister of Finance from time to time by Order published in the *Gazette*, in respect of each passenger departing on such flight/ship from Sri Lanka unless such passenger is exempt from the payments of such Levy, in terms of Sub-section (2) of Section 2 of the Act.
- Every operator of an airline or a ship referred to in Regulation 2 shall comply with the directions issued by the Director - General of Competent Authority in regard to the mode and manner of payment and collection of the Embarkation Levy and the remittance of such collection to the Director General, of Competent Authority.
 - Every Operator of an airline or a ship shall furnish to the Director - General of Competent Authority such returns or other information relating to the aircraft or ship, flight schedules or voyage schedules, number of passengers uplifted including transit passengers and children less than two years of age, applicable passenger manifests, the collection of Embarkation Levy, as the Director - General of Competent Authority may from time to time require.
- Every operation of an airline operating a flight or a ship leaving Sri Lanka with passengers embarked from Sri Lanka shall, as directed by the Director - General of Competent Authority, deposit with the Director - General of Competent Authority a sum of money or furnish a bank guarantee drawn in favour of the Director - General of Competent Authority for such amount as may be determined by the Director - General of Competent Authority as security for the money to be collected as Embarkation Levy.
 - The Director - General of Competent Authority in determining the amount of the deposit or the value of the bank guarantee to be given in relation to all money to be collected as Embarkation Levy under Regulation 2 shall take into account the following:-

- (i) the maximum seating capacity of a given aircraft or passenger capacity of a given ship;
 - (ii) the number of flights or ships per week;
 - (iii) the nature and scope of the operations;
 - (iv) the estimated amount of money that the airline/ship would collect for a period of fifteen days as Embarkation Levy
- (3) The duration of a bank guarantee required by the Director - General of Competent Authority shall not exceed a period of one year at any given time.
5. (1) The Director - General of Competent Authority shall ensure that money received by him as Embarkation Levy be distributed amongst the agencies that may be notified to him in writing by the Deputy Secretary to the Treasury.
- (2) Subject to the requirements of Sub-section (1) of Section 5 of the Act, the Director - General of Competent Authority shall ensure that all money collected by him as Embarkation Levy from operation of aircrafts or ships are disbursed within forty-five days from the date of receipt of such money.
6. The Director - General of Competent Authority shall furnish to the Deputy Secretary to the Treasury-
 - (a) a monthly return as required by Sub-section (2) of Section 5 substantially in the form set out in Table 1; and
 - (b) a return containing details of disbursements of the levy in the form set out in Table 2.
7. In these regulations, unless the context otherwise requires-

“Act” means the Finance Act, No. 25 of 2003;

“Airline” means an airline operating a flight or flights out of Sri Lanka carrying passengers;

“Ship” means a ship operating out of Sri Lanka carrying passengers;

“Director - General of Competent Authority” with reference to all matters in relation to the charging of the embarkation levy from persons leaving Sri Lanka -

 - (a) by aircraft, means the Director - General of the Civil Aviation Authority appointed under Section 11 of the Civil Aviation Authority of Sri Lanka Act, No. 34 of 2002;
 - (b) by ship means the Director of Merchant Shipping appointed under the Merchant Shipping Act, No. 52 of 1971, as amended by Merchant Shipping (Change of Designation) Act, No. 3 of 2006;

“Operator of an airline or a ship” shall in relation to-

 - (a) an aircraft has the same meaning as in the Civil Aviation Act, No. 14 of 2010; and
 - (b) a ship, means the owner, a person acting on behalf of the owner and in possession of a license under the Licensing of Shipping Agents Act, No. 10 of 1972, or the captain of that ship

Table 1

Collection of Embarkation Levy					
(Monthly return to be submitted by the Director - General of Civil Aviation/Merchant Shipping to the Deputy Secretary to the Treasury)					
Year	Month		Period		
No.	Name of Airline/Ship	Number of Passengers	Amount Collected (Rs.)		Total
			E. L.	Interest (if any)	

Table 2

Details of Disbursement						
(Return to be submitted by the Director - General of Civil Aviation/ Merchant Shipping to the Deputy Secretary to the Treasury)						
Year	Month		Period			
No.	Organization /Fund	(%)	Amount (Rs.)	Cheque No.	Date	Receipt No.

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