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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, Mahinda Rajapaksa, Minister of Finance and planning do by this Order determine that with effect from January 1, 2013 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 order made under the Finance Act, No. 25 of 2003 and published in Gazette Extraordinary No. 1303/ 22 of August 29, 2003 is hereby rescinded.

MAHINDA RAJAPAKSA,
Minister of Finance and Planning.

Ministry of Finance and Planning,
Colombo 01,
31st December, 2012.

SCHEDULE I

<i>Column I</i>	<i>Column II</i>
(i) Person leaving Sri Lanka by aircraft	US \$ 25.00
(ii) Person leaving Sri Lanka by ship	US \$ 5.00

SCHEDULE II

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

1. These regulations may be cited as the Embarkation Levy (Airlines) Regulations, No. 01 of 2003 and shall come into operation on September 1, 2003.

Short title and
date of
operation.

Collection of Embarkation Levy.	2. Every operator of an airline operating a flight out of Sri Lanka shall collect an Embarkation Levy of such amount as is determined by the Minister from time to time by Order published in the Gazette, in respect of each passenger departing on such flight 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.
Mode and Manner of collection of Embarkation Levy.	3. (1) Every operator of an airline referred to in Regulation 2 shall comply with the Directions issued by the Director - General 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. (2) Every operator of an airline shall furnish to the Director - General such returns or other information relating to the aircraft, flight 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 may from time to time require.
Airlines to give a Bank Guarantee to the Director - General.	4. (1) Every operation of an airline operating a flight leaving Sri Lanka shall, as directed by the Director - General, deposit with the Director - General a sum of money or furnish a bank guarantee drawn in favour of the Director - General for such amount as may be determined by the Director - General as security for the money to be collected as Embarkation Levy. (2) The Director - General in determining the amount of the deposit or the value of the bank guarantee to be given in relation to the monies to be collected as Embarkation Levy under Regulation 2 shall take into account the following :- (i) the maximum seating capacity of a given aircraft ; (ii) the number of flights per week ; (iii) the nature and scope of the operations ; (iv) the estimated amount of money that the airline would collect for a period of fifteen days as Embarkation Levy. (3) The duration of a bank guarantee required by the Director - General shall not exceed a period of one year at any given time.
Disbursement Procedure.	5. (1) The Director - General 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 shall ensure that all money collected by him as Embarkation Levy from operation of aircraft are disbursed within forty-five days from the date of receipt of such money.
Making of returns.	6. The Director - General 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.
Interpretation.	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 ; “Director - General” shall have the same meaning as in the civil Aviation Authority of Sri Lanka Act, No. 34 of 2003 ; “Operator of an airline” shall in relation to an aircraft have the same meaning as in the Act.

TABLE I

[illegible]

TABLE 2

[illegible]