

A STEP BY STEP GUIDE TO
**DOING BUSINESS
IN SRI LANKA**



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இலங்கை மத்திய வங்கி
CENTRAL BANK OF SRI LANKA

A step by step guide to
Doing Business
in Sri Lanka



Central Bank of Sri Lanka

ISBN 978- 955-575-333-3

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Revised Edition: End 2016

This is the sixth edition in the series “**A Step by Step Guide to Doing Business in Sri Lanka**” published by the Statistics Department (STD) of the Central Bank of Sri Lanka. The first of the series was published in October 2010. This is in line with STD’s constant contribution towards encouraging the implementation of reforms in the current regulatory framework relating to the areas in Ease of Doing Business (DB) ranking published by the World Bank and International Finance Corporation. The changes in regulations, contributing to doing business in Sri Lanka in ten areas of the life of a business – Starting a business, Dealing with Construction Permits, Getting Electricity, Registering Property, Getting Credit, Protecting Minority Investors, Paying Taxes, Trading across Borders, Enforcing Contracts and Resolving Insolvency – are measured in the DB ranking. This booklet encompasses, in one single source, all the prevailing regulations applicable in the mentioned ten areas and other useful topics of interest to a potential entrepreneur. Starting from the first edition of the booklet, STD tries to ensure that the most up-to-date information gathered from the relevant institutions is available to the user and this guide covers the regulatory information up to first quarter of 2016.

Similar to the previous versions, this booklet contains information summarised under three main chapters: Starting a Business, During the Business and Other Activities. Under each area, comprehensive information on the relevant institutions, documentary requirements, regulatory clearances, associated costs and contact details assisting the users to obtain further clarifications, if required, are available.

We sincerely hope that this booklet will be a useful guide to the business community at large and welcome your valuable feedback (dst@cbsl.lk).

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List of Acronyms

ACVT	– Air Cargo Village Terminal
AE	– Area Engineer
AEO	– Area Engineer’s Office
BOI	– Board of Investment
BPO	– Business Process Outsourcing
CCB	– Coconut Cultivation Board
CCDP	– City of Colombo Development Plan
CD	– Compact Diskette
CDDA	– Cosmetic Devices and Drugs Authority
CDN	– Cargo Dispatch Note
CDS	– Central Depository System
CE	– Chief Engineer
CEA	– Central Environmental Authority
CEB	– Ceylon Electricity Board
CFR	– Cost and Freight
CIF	– Cost Insurance and Freight
CIF	– Customer Identification Form
CLE	– Ceylon Legislative Enactment
CMC	– Colombo Municipal Council
COC	– Certificate of Conformity
CSE	– Colombo Stock Exchange
CUSDEC	– Customs Declaration
D/A	– Documents against Acceptance
D/P	– Documents against Payments
DIG	– Deputy Inspector General
ECSC	– Electricity Consumer Service Centre
EDB	– Export Development Board
EIA	– Environmental Impact Assessment
E-Media	– Electronic Media
EPF	– Employees’ Provident Fund
EPL	– Environmental Protection License
ESC	– Economic Service Charge
ESOP	– Employee Share Ownership Plan
ESOS	– Employee Share Option Scheme
ESPS	– Employee Share Purchase Scheme
ETA	– Electronic Travel Authorization
ETF	– Employees’ Trust Fund
FOB	– Free On Board
GSP	– Generalized System of Preferences
HACCP	– Hazard Analysis and Critical Control Points
HS	– Harmonised System
IDN	– Internationalized Domain Name
IEE	– Initial Environmental Examination
IEE	– Institute of Electrical Engineers
IRD	– Inland Revenue Department
IT	– Information Technology

JCT	– Jaya Container Terminal
JV	– Joint Venture
KYC	– Know Your Customer
LCB	– Licensed Commercial Bank
LEG	– Legislation
LSB	– Licensed Specialized Bank
MOU	– Memorandum of Understanding
MT	– Metric Ton
NBT	– Nation Building Tax
NEA	– National Environmental Act
NFE	– No Foreign Exchange
NGO	– Non Government Organization
NIC	– National Identity Card
NWSDB	– National Water Supply and Drainage Board
OBU	– Off-shore Banking Unit
PAA	– Project Approving Agency
PAYE	– Pay As You Earn
PF	– Provident Fund
PPC	– Preliminary Planning Clearance
PSR	– Presidential Security Range
QPC	– Quoted Public Company
RGS	– Residential Guest Scheme
RMV	– Registrar of Motor Vehicle
ROC	– Registrar of Companies
SAGT	– South Asia Gateway Terminal
SDP	– Strategic Development Project
SEC	– Securities and Exchange Commission of Sri Lanka
SFIDA	– Special Foreign Investment Deposit Account
SIA	– Securities Investment Account
SLAS	– Sri Lankan Accounting Standard
SLPA	– Sri Lanka Ports Authority
SLSI	– Sri Lanka Standards Institution
SLT	– Sri Lanka Telecom
SLTB	– Sri Lanka Tea Board
SP	– Special Project
SVAT	– Simplified Value Added Tax
SWML	– Scheduled Waste Management License
TIA	– Traffic Impact Assessment
TIN	– Taxpayer Identification Number
TQB	– Textile Quota Board
TRC	– Telecommunication Regulatory Commission
UDA	– Urban Development Authority
UNCITRAL	– United Nations Commission on International Trade Law
VAT	– Value Added Tax
VDF	– Value Declaration Form
VIC	– Vehicle Identity Card
Y/A	– Year of Assessment

Starting a Business



1

1.1 Registering a Business

The organization that is concerned with this is Department of the Registrar of Companies (ROC).

✉ Registrar General of Companies
Department of the Registrar of Companies
“Samagam Medura”
400, D. R. Wijewardena Mawatha
Colombo 10
Sri Lanka.

☎ 94-11-2689208, 2689209

📠 94-11-2689211

@ registrar@drc.gov.lk

🌐 www.drc.gov.lk

1.1 Obtaining approval for registering a Name

Any organization registered under the Company Act No. 07 of 2007 should get a business name reservation.

Steps

1. Search the database of the registered companies through information portal of ROC or search manually the books kept on the information counter of ROC to check whether the same name or similar names have been registered.
2. Fill the Name search form (i.e., A16) through information portal or manually using the form collected from the information counter of the ROC after verifying that the same name is not recorded in the business names registry. If the name includes initials, please indicate what those initials stand for.
3. The form A 16 is examined at the public information counter (if you hand over the form). More information may be requested depending on the manner in which the forms have been filled. This may be done by e-mail if portal is used.
4. Send a Name search application using portal paying Rs. 1,150 (Fees Rs. 1,000/= + 15% VAT + Processing charges) (only Sampath e-Wallet, Master and Visa cards are accepted) or submit manually by paying Rs. 1,150 (Fees Rs. 1,000/= + 15% VAT) to the Shroff counter at the Department of ROC.
5. The Name verification document is sent to the database administrator who will run a search for similar names which he will list and submit to the Registrar General of Companies.

Note:

The Registrar General of Companies (or his Officers) have the sole discretion to approve the name or delegate authority to approve the same. He may approve the name OR request more information OR may suggest a change to the proposed name. If the name is approved, the Approval Number can be collected over the information counter of ROC or if sent through the portal will be e-mailed the same day.

This reservation is valid only for a period of 3 months from the date of application.

1.1.1 A Limited Company

Steps

1. Obtain a name approval (as mentioned in page 3)

- Fill Form Nos. 1, 18 and 19 together with two copies of Articles of Association prepared (on A4 paper). All forms should be printed or typewritten. **(Hand written forms will not be accepted.)**

Form 1 – REGISTRATION OF A COMPANY

Form 18 – CONSENT AND CERTIFICATE OF DIRECTOR
(should be filled by each Director)

Form 19 – CONSENT AND CERTIFICATE OF SECRETARY /
SECRETARIES

Note:

Articles of the Association –

May be prepared according to the First Schedule (Model Article) in the Companies Act No. 7 of 2007.

Articles of association set out in the First Schedule applies in respect of any company other than a company limited by guarantee, except to the extent that the company adopts articles which exclude, modify or are inconsistent with the model articles.

The articles of a private company shall include provisions which–

- prohibit the company from offering shares or other securities issued by the company to the public; and
 - limit the number of its shareholders to fifty, not including shareholders who are–
 - employees of the company; or
 - former employees of the company who became shareholders of the company while being employees of such company and who have continued to be shareholders after ceasing to be employees of the company.
- Submit the above mentioned documents to the information counter to check whether they are in the correct format. If in order, submit it to the Shroff counter. The registration fees are Rs. 16,650 including VAT (Form 1 – Rs. 15,000/= , Form 18 – Rs. 1,000/= , Form 19 – Rs.1,000/= , Articles of Association – Rs. 1,000/= + 15% VAT)

Note:

If contents of the forms & articles are correct the certificate can be collected over the counter by producing the payment receipt on the next business day.

4. Within sixty working days of its incorporation under this Act, give public notice* of its incorporation, specifying
 - (a) the name and company number of the company; &
 - (b) the address of the company's registered office.

Note – This is a subsequent requirement of Incorporation. However company can carry out the operations without any obstruction after obtaining the Incorporation certificate

*[*public notice – Where public notice of any matter is required to be given under the Act, that notice shall be given by publishing a notice of that matter-*

- (a) in at least one issue of the Gazette; and*
- (b) in at least one issue of a daily newspaper in the Sinhala, Tamil and English (three papers) languages, circulating in the area in which–*
 - (i) the company's place of business;*
 - (ii) if the company has more than one place of business, the company's principal place of business; or*
 - (iii) if the company has no place of business or the location of neither its principal place of business nor any other place of business is known to the person required to give the notice, where the company's registered office, is situated. (Clause 529(4) of Companies Act No. 7 of 2007)]*

Further information

If one would like to register a private company with shares issued to a foreign investor, it should be either with BOI approval or without getting BOI approval, provided it does not violate the limitations under section 3 of the Extraordinary Gazette Notification No. 1232/14 dated 2002.04.19 published under the Exchange Control Act (Chapter 423 of the CLE).

When preparation of articles for these, inclusion of Primary Objects are mandatory.

1.1.2 An Overseas Company in Sri Lanka

Eligibility for Registration

- (i) Any company or body corporate incorporated outside Sri Lanka, whose business has been granted permission for the purposes of the **Exchange Control Act**, subject to the exclusions, limitations and conditions published in the Government Gazette No. 1681/10 of 22nd November 2010; and
- (ii) has after the appointed date established a place of business within Sri Lanka; or
- (iii) has before the appointed date, established a place of business within Sri Lanka and continues to have an established place of business within Sri Lanka on the appointed date.

Steps

1. Obtain a name approval (as mentioned in page 3).
2. Within one month from the date of establishment of its place of business within Sri Lanka, deliver the following to the Company Registrar for registration of business—
 - (i) a certified copy of the charter, statutes or memorandum and articles of association of the company or other instruments constituting or defining the constitution of the company and where that instrument is not in the official language of Sri Lanka or in English, a translation of that instrument in such language as may be specified by the Registrar;
 - (ii) a list of the directors of the company, containing such particulars with respect to the directors as are by the Companies Act No. 7 of 2007 required to be contained with respect to directors in the register of directors of a company in the prescribed manner; [FORM 45]
 - (iii) the names and addresses of one or more persons resident in Sri Lanka authorized to accept on behalf of the company, service of documents and of any notice required to be served on the company in the prescribed manner; [FORM 46]
 - (iv) a statement containing the full address of the registered or principal office of the company in the country of origin and the principal place of business of the company within Sri Lanka; [FORM 44]
 - (v) a certified copy, certified of recent date, of any document affecting or evidencing the incorporation of the company; and
 - (vi) a valid Power of Attorney authenticated by the seal of the company authorizing the persons or person resident in Sri Lanka to act on behalf of the company.

Where an overseas company has established a place of business within Sri Lanka before the appointed date and has complied with the requirements of Part XIII of the Companies Act No. 17 of 1982 in relation to the delivery of documents and particulars, such company shall be deemed to have complied with 2 above.

Where it appears to the Registrar that the corporate name of a registered overseas company would be precluded from registration under Section 7 of the Act had it been formed under this Act, the Registrar may take appropriate steps in terms of the Act to issue notice on the company to register another name approved by the Registrar.

Note:

1. A document shall be deemed to be duly certified if the document is certified to be a true copy –

- (i) by an official of the government of such foreign country to whose custody the original is committed ; or
- (ii) by a Notary Public of such country; or
- (iii) by some officer of the company before a person having authority to administer an oath in that country; and by the signature or seal of that official, Notary Public or person being authenticated by an official of the Sri Lankan Embassy or High Commissioner in that country.

In the case of a country where there is no Sri Lankan Embassy, the signatures may be authenticated by the Trade Commissioner; or any representative of the government of Sri Lanka in that country; or any member of the judiciary of that country; or any other person acceptable to the Registrar General of Companies.

2. Prescribed forms may be purchased from the department or downloaded from the website <http://www.drc.gov.lk/>

3. The current prescribed fees for registration are :-

For registration of an overseas company – Rs. 50,000/=

For registration of any document – Rs. 1,000/=

15% VAT is payable on all registration fees.

4. All forms must be printed or typewritten.

To follow the procedure to apply for a licence under section 34 of the Companies Act No. 7 of 2007 visit ROC website <http://www.drc.gov.lk/>

1.1.3 An Off-Shore Company in Sri Lanka

Companies that may be registered:

Any company or body corporate incorporated in Sri Lanka or under the laws of any foreign country may make an application to the Registrar General of Companies (hereafter referred to as Registrar) to be registered as an Off-shore company and to be referred to as such. Registration of the company will be subject to the Registrar being satisfied that –

- (a) winding up or liquidation of such company has not commenced;
- (b) a receiver of the property has not been appointed;
- (c) there is no scheme or order in force suspending the rights of creditors; and
- (d) in the case of a company incorporated abroad, there is no legal impediment in the country of incorporation to the company engaging in the business of an Off-shore company; (A certificate from the registering authority or a reputed law firm in that country to that effect would be required).
- (e) the issue of the certificate of registration will not render defective any legal or other proceedings instituted or to be instituted by or against the company.

Grant of Certificate of Registration

- (a) The issue of a certificate of registration will be subject to the above criteria and the discretion of the Registrar that the registration will be in the national interest and any conditions that the Registrar may embody in the certificate.
- (b) The grant of a certificate of registration as an off-shore company shall entitle the company to carry on its business outside the shores of Sri Lanka and exempt the company from complying with any other provisions of the Act.

Steps

1. Obtain a name approval (as mentioned in page 3).

2. Deliver following documents for registration.

- (a) A certified copy of the charter, statutes or memorandum and articles of association of the company or other instrument constituting or defining the constitution of the company and where that instrument is not in the official language of Sri Lanka or in English, a translation of that instrument in such language as may be specified by the Registrar;
- (b) a list of the directors or those managing the affairs of the company, containing their full names, addresses, occupations and the offices they hold in the company; [FORM 45]
- (c) the names and addresses of one or more persons who are residents in and are citizens of Sri Lanka who is or are authorized to represent the company; [FORM 46]

- (d) statement containing the full address of –
- (i) the registered or principal office of the company in the country of incorporation; [FORM 44]
 - (ii) the office of the company in Sri Lanka; [FORM 44] and
 - (iii) a certified copy (certified of recent date) of the incorporation of the company.
- (e) a valid Power of Attorney (authenticated by the seal of the company if applicable) authorizing the persons or person resident in Sri Lanka to act on behalf of the company.
3. Produce to the Registrar a certificate from a bank, that the prescribed sum to defray the expenses of the off-shore company for the purposes of its office in Sri Lanka has been deposited to the credit of an account at the bank in the name of the off-shore company.
4. Produce not later than 31st day of January each year (or such later date as the Registrar may approve) the following where an off-shore company intends to continue its business as an off-shore company.
- (i) proof of payment of the prescribed fee in the prescribed manner; and
 - (ii) a certificate referred to at (3) above.

Note:

Prohibition

An Off-shore company shall have power to carry on any business outside Sri Lanka but shall not be entitled to carry on any business within Sri Lanka.

It is not precluded from securing any benefits or advantages available under any written law applicable to it.

Cessation of Business

An off-shore company may cease carrying on business as an offshore company by giving notice to the Registrar on the prescribed form of its intention to do so. (Form 24)

Prescribed forms may be purchased from the department or downloaded from the website <http://www.drc.gov.lk/>

The current prescribed fees for registration are :-

Amount to be credited to a bank to defray expenses of an off-shore company in Sri Lanka

for the purpose of its office	– US \$	100,000.00
For registration of an offshore company	– Rs.	100,000.00
For registration of any document	– Rs.	1,000.00

15% VAT is payable on all registration fees

1.2 Obtaining a Taxpayer Identification Number

The organization that is concerned with this is the Department of Inland Revenue.

✉ Senior Commissioner / Commissioner
Tax Payer Service Unit
1st Floor
Department of Inland Revenue
P. O. Box 515
Chitthampalam A. Gardiner Mawatha
Colombo 02
Sri Lanka.

☎ 94-11-2328702

☎ 1944 (Call Centre)
94-11-2134170 -3 (Direct)

🌐 www.ird.gov.lk

Steps

1. Following person can be requested to get a Taxpayer Identification Number (TIN) from the Taxpayer Service Unit or online through the Inland Revenue Department (IRD) web portal (www.ird.gov.lk)
 - Individuals
 - Partnership Business
 - Limited Liability Companies
 - Company limited by guarantee
 - Companies Incorporated Outside of the Country
 - Other projects /NGO
 - Joint Ventures
2. Application forms for obtaining a TIN number can be collected from Tax Payer Service Unit or can be downloaded from IRD website (www.ird.gov.lk)
3. Forward completed application and relevant original documents (along with photocopies) to the Assistant Commissioner of the Tax Payer Services Unit or apply online through IRD web site. TIN application should be signed by the proprietor/ partner of the business or director of the company, or holder of power of attorney.
4. TIN Certificate will be issued if all the required information and documents are available with the application.

Documents required

(i) Individual Business/Partnership Business:

- a. For clearing and forwarding
 - Certificate of Registration of Business
 - NIC/Valid Passport of the owner of the business/partners of the business.
- b. For Imports
 - Certificate of Registration of Business
 - NIC/Valid Passport of the proprietor or partners
 - Commercial Invoice with Bank Endorsement
 - Bill of Lading/Airway Bill.
- c. For Exports
 - Certificate of Registration of Business
 - NIC/Valid Passport of the owner of the Business
 - Registration Certificates of Export Development Board (EDB), Coconut Cultivation Board (CCB) (if relevant), Tea Board (if relevant) and license of Gem & Jewelry Authority (if relevant).
- d. For registration of VAT, Economic Service Charge (ESC) & Nation Building Tax (NBT)
 - Certificate of Registration of Business
 - Photo Copies of the NIC/Valid Passport of the proprietor or partners
 - Necessary documents to verify Business Turnover – Agreements, Bank statements, Withholding Tax Certificates, Invoices etc.

Note: Originals together with photocopies of above documents should be submitted in each case.

(ii) Limited Liability Companies:

For imports, exports, clearing & forwarding and to register for Income Tax, VAT, ESC, NBT, Pay As You Earn (PAYE), Stamp Duty, Withholding Tax, etc.

- a. Registered under the Companies Act No. 17 of 1982 (Re-registered after 03/05/2007)
 - Certificate of Incorporation (Re-registration) – Form 41
 - Form 40 – certified by the Registrar of Companies
 - Change of Directors (Form 20/ Form 18) certified by the Registrar of Companies

- Memorandum of Association/Articles of Association with signatures of the Directors and the Notary Public
 - NIC/Valid Passports of the Directors.
- b. Registered under the Companies Act No. 07 of 2007 (Newly Incorporated after 03/05/2007)
- Certificate of Incorporation – Form 2A
 - Form 01 – certified by the Registrar of Companies
 - Change of Directors (Form 20/ Form 18) certified by the Registrar of Companies
 - Articles of Association with signatures of the Directors and the Notary Public
 - BOI Registration Certificate and BOI Agreement (if relevant)
 - NIC/Valid Passports of the Directors.

Note: Originals together with photocopies of above documents should be submitted in each case (Certified copies of NIC/Passports of Directors are valid).

(iii) Limited Companies

- Certificate of Incorporation – Form 2C
- Certified copy of form 01 issued by the Registrar of Companies
- Change of Directors (Form 20/ Form 18) certified by the Registrar of Companies
- Articles of Association with signatures of the Directors
- NIC/Valid Passports of the Directors.

Note: originals together with photocopies of above documents should be submitted in each case (Certified copies of NIC/Passports of Directors are valid).

(iv) Company limited by guarantee

- Certificate of incorporation – Form 2D –
- Certified copy of Form 5 issued by the Registrar of Companies
- Change of Directors (Form 20/ Form 18) certified by the Registrar of Companies
- Articles of Association with signatures of Directors
- Photocopies of the NIC/Valid Passports of the Directors.

Note: originals together with photocopies of above documents should be submitted in each case (Certified copies of NIC/Passports of Directors are valid).

(v) Companies Incorporated Outside the Country

- a. Registered under the Companies Act No. 17 of 1982
(Registered before 03/05/2007)
- Certificate of Incorporation
 - Full address of the registered or principal office of the company (Form 56) – certified by the Registrar of Companies
 - List of particulars of the directors of a company (Form 57)
 - List of the names and addresses of persons resident in Sri Lanka authorized to accept service on behalf of the company (Form 58)
 - Articles of Association with signatures of the Directors
 - NIC/Valid Passports of the Directors
- b. Registered under the Companies Act No. 17 of 1982
(Registered after 03/05/2007)
- Certificate of Incorporation
 - Full address of the registered or principal office a company (Form 44) – certified by the Registrar of Companies
 - List of particulars of the directors of a company (Form 45)
 - List of the names and addresses of persons residing in Sri Lanka authorized to accept service on behalf of the company (Form 46)
 - Articles of Association with signatures of the Directors
 - NIC/Valid Passports of the Directors.

Note: Originals together with photocopies of above documents should be submitted in each case (Certified copies of NIC/Passports of Directors are valid).

(vi) Other Projects /NGO

- Request letter from Project Director
- Project Agreement
- Relevant Certificate of registration
- NIC/Valid Passports of the Directors, Constitution or By-Laws (If Any)

(vii) Joint Ventures

- Request letter of Project Director
- JV Agreement/MOU
- NIC/Valid Passports of the Directors

- Approval of Cabinet / Government Body or Gazette Notice (If Any)

Additional Information:

Obtaining a temporary registration for VAT

All entities who have not registered for permanent VAT and are involved with import, export, clearing and forwarding are required to submit a temporary VAT registration number to the Department of Customs. TPR_005_E.pdf form along with the same documents required for TIN number and a photocopy of TIN Certificate should be submitted to the Taxpayer Services Unit of the Inland Revenue Department to obtain a temporary VAT registration number.

1.3 Obtaining a Permanent VAT Registration

The organization that is concerned with this is the Department of Inland Revenue.

✉ Senior Commissioner / Commissioner
Tax Payer Service Unit
1st Floor
Department of Inland Revenue
P. O. Box 515
Chitthampalam A. Gardiner Mawatha
Colombo 02
Sri Lanka.

☎ 94-11-2328702

☎ 1944 (Call Centre)
94-11-2134170-2(Direct)

🌐 www.ird.gov.lk

Obtaining a permanent registration for VAT

Person who have taxable supply of over Rs. 3.75 Mn per quarter or Rs.15 Mn per annum need to register for permanent VAT.

Application for Tax Type Registration (TPR_005_E) or Application for New / Change SVAT Scheme Registration (TPR_006_E) or Application for New / Update Sec 22(7) / SP / SDP Registration (TPR_07_E) (for exports & approval under section 22(7)) along with the same documents required for TIN number and following other documents should be submitted to the Tax Payer Servicers Unit of the Inland Revenue Department to obtain a permanent VAT registration number.

- TIN Certificate
- Information on sale to prove the turnover (sale invoices, purchase orders, sales agreements)
- Bank statements to prove the cash receipt (last 03 months/last 12 months)
- Construction contacts – relevant agreements
- Imports - Commercial Invoice with Bank Endorsement Bill of Lading/Airway Bill.
- Exports - written request from proprietor/partner/director of the company

- Documents to prove the exports
 - Registration Certificates of Export Development Board (EDB), Coconut Cultivation Board (CCB) (if relevant), Tea Board (if relevant) and license of Gem & Jewelry Authority (if relevant).
 - Approval under section 22(7)
 - Requesting letter for 22(7) Approval
 - Letter of Authority
 - Tax payer Identification Number (TIN Certificate)
 - In case of BOI Company
 - BOI Certificate
 - BOI Agreement and supplementary agreement (if any)
 - Project proposal
 - Source of funds to the project has been proved
 - Report of work in progress up to now
 - Intended purchases list – Import & Local Purchases
 - If it is a BOI Company, above lists should be approved by BOI
 - Deed/Lease agreement of the property
 - Should have been of the property
 - Stamp Duty should have been paid
 - Survey Plan
 - Building Plan
- } Should be approved by the relevant Local Government Authority and if it is a BOI Company above documents should be Count signed by BOI
- Bill of Quantity Approved by a Chartered Engineer
 - If it is a Hotel project - Letter of Tour Board approval
 - Environmental clearance from relevant Government authorities
 - The sketch showing access to the location of the project

Note:

Originals together with photocopies of above documents should be submitted in each case.

1.4 Obtaining an EPF Registration

The organization that is concerned with this is the Department of Labour.

✉ Commissioner General of Labour
Department of Labour
Narahenpita
Colombo 05
Sri Lanka.

☎ 94-11-2368917, 2368062, 2369190

🌐 www.labourdept.gov.lk
www.epf.gov.lk

The following steps are required to get registration with Employees' Provident Fund (EPF).

Steps

1. Complete Form-D and D annexure in duplicate with business registration certificate and certify within 14 days of recruitment of first employee.

(For the companies registered under Registrar of Companies copy of particulars of Directors certificate required with Certification of Incorporation)
2. Dispatch by registered post to the nearest Labour Office or directly to the Commissioner of Labour.
3. Obtain reply, which will be sent along with the registration number.

Note:

Above can be obtained over the counter at District Labour Officers and Head Office.

Documents required to be maintained by employer after registration will be informed by Department of Labour.

An employer of even one employee is legally bound to pay contributions to the Fund starting from the first day of employment. All employees should be enrolled by furnishing the relevant registration form called "A", "B", and "H", whether they are

1.5 Obtaining an ETF Registration

The organization that is concerned with this is the Employees' Trust Fund (ETF) Board.

✉ Deputy General Manager (Collection & Employer Relations)
Employees' Trust Fund Board
No. 122, Nawala Road
Narahenpita
Colombo 05
Sri Lanka.

☎ 94-11- 2504982, 2500809

☎ 94-11-2368159

🌐 www.etfb.lk

Employers should register with ETF Board with the same number (EPF No.) assigned by the Employees' Provident Fund.

The steps to be followed to register with ETF Board are given below.

1. Employers should submit a copy of "Certificates of Employer Registration" which is issued by Employees' Provident Fund of the Department of Labour, together with the following information in writing.
 - (a) Name & Address of the Institution
 - (b) Number of Employees
 - (c) Telephone Number
 - (d) Fax Number
 - (e) E-mail Address
 - (f) Name & Designation of a representative of the Institution to be contacted when necessary
 - (g) Industry type/Nature of Business

Please note that it is essential to provide an e-mail address.

2. In the case of new employers who are not registered with the EPF, obtain a temporary number from the Contribution / Collection Section of ETF (Tel.94-11-2503911) at the 10th Floor, Labour Secretariat Building, Colombo 05, Sri Lanka and contribute to the ETF pending EPF registration, to avoid the payment of surcharge.

Providing employees with membership numbers is the sole responsibility of the employer. An employee is entitled to ETF from the first day of his / her employment irrespective of whether he /she is

permanent, temporary, apprentice, casual or a shift worker. Similarly, employees working on piece rate, contract basis and work performed basis of any manner are also eligible for membership.

Note:

Employers who contribute to Private Provident Fund should quote their PF No, for the payment of their ETF contributions and also in all monthly remittance forms, half yearly returns and other correspondences.

1.6 Obtaining a Board of Investment Approval

The organization that is concerned with this is the Board of Investment (BOI).

✉ Chairman
Board of Investment of Sri Lanka
Level 26, West Tower
World Trade Centre, Echelon Square
Colombo 01
Sri Lanka.

☎ +94 11 2 430514 / 11 2 436639

✉ Director General Board of Investment Sri Lanka
Level 24, West Tower
World Trade Centre, Echelon Square
Colombo 01
Sri Lanka

☎ +94 11 2430511/ 2427032

@ info@boi.lk

🌐 www.investsrilanka.com / www.boi.lk

BOI of Sri Lanka is empowered by the BOI Law No 4 of 1978 to approve investment projects under two categories.

- I) Projects approved under the section 16 of the BOI Law - entry of foreign investment is permitted without any special concessions, to operate under the normal laws of the country. The minimum investment requirement to qualify for section 16 projects is USD 250,000.
- II) Projects approved under the section 17 of the BOI Law - approve projects and enter into agreements with the enterprise to grant exemptions from Laws such as Inland Revenue, Exchange Control and Customs, subject to fulfillment of the investment threshold or any other specific requirement.

Steps

1. Obtaining an application form from BOI

Investors can obtain relevant application forms (for Section 16 or 17 Projects) from the Investment Promotion & Investment Appraisal Departments of the BOI, or get it downloaded from the BOI website. (For Section 17 projects the application comprise of two parts: Investment Approval and Site Approval).

2. Submit Application with application processing fees

Completed application with appropriate fees should be submitted to the Executive Director /Directors /Senior Deputy Directors of the Investment Promotion & Investment Appraisal Departments of the BOI.

Online application submission facility is also available.

Application processing fee

Section 16 Projects - USD 300 + VAT

Section 17 Projects - USD 250 + VAT

Method of Payment

In Sri Lanka - Bank Draft or Cash equivalent of the above amount

Overseas - Bank Draft for the above amount

3. Project Appraisal & Approval

Documents required;

- i. Investor/Company Profile
- ii. Feasibility Report of the project
- iii. Current Annual Report of the Company
- iv. Bank References

4. Investment Facilitation

A One Stop Shop facility has been established in the BOI with participation of other relevant line agencies to fast track the investment approval process - Level 27, West Tower, World Trade Centre.

5. Signing of the Agreement

For Section 17 projects, once the project is approved an agreement has to be signed with the BOI.

Agreement processing fee

First Agreement - USD 2000+ VAT

Supplementary Agreements for Expansion - USD 500+ VAT

1.7 Obtaining a Preliminary Planning Clearance/ Development Permit / Certificate of Conformity

The organization that is concerned with this is the Colombo Municipal Council (CMC) for the projects come under the purview of Colombo Municipality, except for the projects relevant to Tourism Industry.

✉ Colombo Municipal Council
Town Hall
Colombo 7
Sri Lanka.

☎ 94-11-2691191-9

🌐 www.cmc.lk

✉ Municipal Commissioner
Colombo Municipal Council

☎ 94-11-2678425

📞 94-11-2694640

✉ Customer Care Centre
Colombo Municipal Council

☎ 94-11-2691191 Ext. 577

📞 94-11-2684290

✉ Deputy Municipal Commissioner (Eng. Services)
Municipal Engineer's Department
Colombo Municipal Council

☎ 94-11-2696173

📞 94-11-2696264

✉ Director (City Planning)
City Planning Division
Colombo Municipal Council

☎ 94-11-2692738

📞 94-11-2692738

- ☎ Senior Planning Officer – 94-11-2690055
- Deputy Director – 94-11-2695914
- Engineer (Buildings) – 94-11-2682124
- Engineer (Planning) I – 94-11-2665181
- Engineer (Planning) II – 94-11-2675985

- ✉ Chief Medical Officer of Health
Public Health Department
Colombo Municipal Council

- ☎ 94-11 – 2691922

- ✉ Director Engineering (Traffic, Design & Road Safety)
Traffic, Design & Road Safety Division
Colombo Municipal Council

- ☎ 94-11 – 2694593

- ☎ 94-11 – 2694593

- ✉ Director Engineering (Solid Waste Management)
Solid Waste Management Division
Colombo Municipal Council

- ☎ 94-11 – 2691222

- ☎ 94-11 – 2674314

- ☎ Deputy Director Engineering (North)
94-11 – 2674314

- ☎ Deputy Director Engineering (South)
94-11 – 2693045

- ✉ Director Engineering (Water Supply & Drainage)
Water Supply & Drainage Division of the CMC
Maligakande, Colombo 10

- ☎ 94-11 – 2674809

- ☎ 94-11 – 2692696

- ✉ Chief Legal Officer
Legal Department
Colombo Municipal Council

- ☎ 94-11 – 2694226

- ☎ 94-11 – 2694226

- ✉ Municipal Assessor
Municipal Assessor's Department
Colombo Municipal Council

- ☎ 94-11-2695919

- ☎ 94-11-2676309

✉ Chief Fire Officer
Fire & Rescue Department of CMC
T.B. Jayah Mawatha
Colombo 10

☎ 94-11-2691637

☎ 94-11-2692222

✉ Director General (Enforcement)
Urban Development Authority
6th & 7th Floors
“Sethsiripaya”
Battaramulla

☎ 94-11-2873643

☎ 94-11-2872616

✉ General Manager
Condominium Management Authority
1st Floor, NHDA Building
Sir Chittampalam A. Gardiner Mawatha
Colombo 02

☎ 94-11-2321584

☎ 94-11-2423606

To obtain the Preliminary Planning Clearance/ Development Permit/ Certificate of Conformity, the owner/ developer must complete the followings.

A. To obtain Preliminary Planning Clearance (PPC)

Steps

1. Obtain an application along with the instructions from the Customer Care Centre of the CMC at the Town Hall or from CMC website, www.cmc.lk.
2. Submit two copies of proposed development in sketch form and a Survey Plan in scale of 1:1,000 or 1 chain : 1 inch along with the application to City Planning Division of CMC.

Note:

Submit following clearances from the relevant Authorities along with the PPC application;

- i. A letter confirming the correct Assessment Number with site extent including boundaries and ownership from Municipal Assessor's Department – CMC obtained within six months of the date of application.
- ii. Clearance from Urban Development Authority (UDA) (if already obtained, not necessary to apply for PPC from CMC).

B. To obtain a Development Permit and Approval of Building Plans

Steps

1. Obtain an application along with the instructions from the Customer Care Centre of the CMC at the Town Hall or from CMC website, www.cmc.lk.
2. Submit the completed Building Application with minimum number of 06 copies of building plans (please refer to item (V) of the section B given below to identify the required number of copies), along with the clearances/documents mentioned below (if applicable).
 - (I) (a) A letter confirming the correct Assessment Number with site extent including boundaries and ownership from Municipal Assessor's Department – CMC and the validity of the said letter is 06 months.
 - (b) Drainage Division of CMC regarding the storm water drains & foul sewer lines.
 - (c) National Water Supply & Drainage Board regarding underground water supply lines.
 - (d) Sri Lanka Land Reclamation & Development Corporation (for low lands & canals).
 - (e) Street Line & Building Line Certificates from the City Planning Division of the CMC, obtained after the year 2008.
 - (f) Coast Conservation Department (If within 300m from costal permanent vegetation line).
 - (g) Central Environmental Authority of Sri Lanka (For Hospitals, Industrial development etc.)
 - (h) Civil Aviation Authority of Sri Lanka (If the number of floors of the proposed building exceeds 7 or the height is more than 60.0 ft.).
 - (i) Condominium Management Authority (For condominium properties).
 - (j) Urban Development Authority (For Special Projects/ Areas, Such as Beira Lake Reservation and Independence Square & surroundings under development guide plan – area 1).
 - (k) Public Health Department of CMC
(For Hospitals, Industrial Developments, etc.).
 - (l) Railway Department/Irrigation Department
(If affected by the railways, river/canal reservations etc.)
 - (m) Department of Archeology (For the buildings listed in volume 1 of City of Colombo Development Plan (CCDP) 1999 Gazetted by Urban Development

Authority, under the historic & architecturally valuable buildings).

- (n) Ceylon Electricity Board where the proposed building is in close proximity to high-tension electrical lines or floor area is more than 6,000.00 sq. ft.

[All (a) to (n) to be obtained from the relevant institutions]

(II) Following clearances to be obtained by submitting draft plans prior to submission of building application.

- (a) Chief Officer of Fire & Rescue Department of the CMC
 - [for all non-residential buildings / usages and for the residential buildings exceeding 3,000 sq.ft. of floor area or consisting 4 (G+3) floors or above] by submitting 02 copies of building plan.
- (b) Solid Waste Management Division of CMC [buildings with five (G+4) floors and more than 08 residential units] by submitting 02 copies of building plan with Solid Waste Management Proposal.

(III) Following clearances to be obtained by submitting building plans along with the Building Application.

Presidential Security Range (PSR) (2 building plan copies).
(If within the High Security Zones described by the Senior Deputy Inspector General – PSR)

(IV) Other Documents to be submitted

- (a) A copy of approved Sub-division/Amalgamation plan along with the original (to check & return at the counter) and the Development Permit if any, and a photocopy or one(01) copy of original Survey Plan. If the site extent is less than 6.0 P and / or Sub-division is not approved an original Survey plan for sites, existence prior to 1999.
- (b) A copy of Owner's National Identity Card
- (c) Certified copies of Deeds
- (d) Certified copy of Pedigree
- (e) Certified copy of Title Report
- (f) Certificate of Incorporation (if a company)
- (g) Letter of Indemnity, indemnifying the CMC from any claim or damage what so ever
- (h) Letter of undertaking for the submission of Insurance Policy 02 weeks prior to commencement of construction work
- (i) Traffic Impact Assessment (TIA) report (if required as per the Schedule III of in volume II (Regulation 34) of CCDP 1999 amended by the CCDP (Amendment) – 2008 to be submitted to;

- * Director General / Director (Enforcement) of UDA (08 copies along with the application) &
 - * Director (City Planning) of CMC (01 copy)
- (j) An Affidavit to be submitted certifying that all the documents submitted by the owner / developer along with the application are true and accurate.
- (V) Number of Building Plan Copies
- All copies should be submitted to the City Planning Division of CMC.
- (a) For office record (1 copy)
 - (b) Municipal Assessor (1 copy)
 - (c) UDA (1 copy)
 - (d) Presidential Security Range (2 copies) (If within the High Security Zones)
 - (e) Owner (3 Copies)

C. To obtain Certificate of Conformity (COC)

Steps

1. Obtain an application along with the instructions from Customer Care Centre of the CMC at the Town Hall or from CMC website, www.cmc.lk.
2. Complete application and hand over it to the City Planning Division of CMC along with the following documents.
 - i. Drainage Certificate obtained from the Drainage Division of the CMC at Maligakanda, Colombo 10
 - ii. Fire certificate obtained from Fire & Rescue Department of the CMC at T. B. Jayah Mawatha, Colombo 10 (if applicable)
 - iii. Solid Waste Management certificate from Solid Waste Management Division of the CMC at Town Hall (if applicable)
 - iv. Certificate from Presidential Security Range (if applicable)
 - v. Any other certificates (if applicable).

All the applications should be certified by both the Chartered Architect and Chartered Civil Engineer (who has obtained professional qualifications in Sri Lanka), if the total floor area exceeds or equal to 280 sq.m. and/or the walls/columns are situated on the boundary of the property.

Note:

All the applications of the projects relevant to Tourism Industry to be referred to the UDA for approvals.

1.8 Obtaining a Water Supply Connection

The organization that is concerned with this is the National Water Supply and Drainage Board (NWSDB).

✉ National Water Supply and Drainage Board
Galle Road
Ratmalana
Sri Lanka.

☎ Deputy General Managers

Western-Central	94-11-2812671
Western-North	94-11-2922131
Western-South	94-11-2224888
Central	94-81-2387149
North Central	94-25-2235993
North Western	94-37-2221161
North	94-24-2225719
Southern	94-41-2229792
Sabaragamuwa	94-36-2233701
East	94-26-2222028
Uva	94-57-2222417

🌐 www.waterboard.lk

The following steps are required to get a water supply connection in Sri Lanka.

Steps

1. **Commercial Clearance** – *To be obtained at the time of acquiring the land*

- Request to be submitted to one stop shop at BOI with following details
 - Address,
 - Survey plan
 - Location Map
 - Details of existing connections with name and address. (If available)

(Clearance will be issued within **3 working days**)

2. **Development Clearance** – *To be obtained at the time of planning stage*

- Application with following details and with the relevant payment to be submitted to one stop shop
 - Set of architectural drawings of the proposed development attested by architect in A3 size
 - Location of ground storage and capacity

- Survey plan in A4 size with location of permanent entrance marked
- Water demand or intended water use pattern
- Details of existing connections with name and address. (If available)

(Clearance letter will be available at one stop shop within **4 working days after fulfillment of above documents and payment**)

- If commercial clearance is not obtained at the time of acquiring the land then it should be obtained at the time of Development clearance.

3. **Obtaining New Commercial Connection** –*To be obtained before commencement of construction work*

NWSDB encourage developers to obtain the permanent connection at once. Application form could be obtained from the NWSDB web site www.waterboard.lk

- i. Application with the following details to be submitted to one stop shop at BOI with the estimation fee
 - Development Clearance letter issued by NWSDB.
 - If the connection is requesting later than one year from the date of development clearance letter then developer should submit the documents specified under Development Clearance.
- ii. Issuing service connection estimate, request letter with a sketch of road damaging area to obtain road authority permission, request letter for Police permission will be made available at one stop shop within 3 working days. One stop shop to coordinate with the road authority and police and send the permission letters to relevant regional office of NWSDB.
- iii. Developer should pay the estimated amount for providing service connection to NWSDB **before the road permission allowed period.**
- iv. Signing the agreement by the developer.
- v. Providing the Service connection within **05 working days after fulfilling the requirements specified under items ii to iv above.**

1.9 Obtaining an Electricity Connection

The organization that is concerned with this is the Ceylon Electricity Board (CEB).

✉	Chairman Ceylon Electricity Board 50, Sir Chittampalam A. Gardiner Mawatha P.O.Box 540 Colombo 02 Sri Lanka.	
☎	General	94-11-2324471-8
	Chairman	94-11-2329894, 2329108
	Vice Chairman	94-11-2422297
	General Manager	94-11-2320953, 2325340
	Call Centre (Dial 1987 from Sri Lanka)	94-11-2481231, 2481232
🌐	www.ceb.lk	

To obtain the electricity connection, the company must complete the following process.

(A) Retail Supply connections (15 ampere single phase/ 15 ampere three phase/ 30 ampere single phase/ 30 ampere three phase/ 60 ampere three phase service connections)

Steps

1. Obtain an application form from the nearest CEB Electricity Consumer Service Centre (ECSC) [In case of Colombo City limits from the respective Chief Engineers (CE) Office] and hand over the application to CE Office/ECSC with a payment of registration fee. Alternatively, application can be downloaded from the CEB web site (www.ceb.lk) or CEB Colombo City Office web site (www.metroceb.lk).
2. Pay the cost estimate given by the CEB for providing a retail supply connection. Pay the security deposit in respect of cost of two months average electricity consumption to CEB. Enter into a service agreement with the CEB for supply of Electricity.
3. Complete the internal wiring to the satisfaction of the CEB (to comply with the latest edition of the Institute of Electrical Engineers (IEE) Wiring Regulations). Provide CEB with an Installation Test Report for the internal wiring certified by a Chartered Electrical Engineer registered with CEB.

(B) Bulk Supply (Supply over 42 kVA i.e. over 60 ampere three phase)

Steps

1. Make a request with an application fee to the Commercial Engineer for the respective Province and the costing will be done by the Commercial Engineer or the staff attached to that branch. In case of supply request of the Colombo city limits, the request should be made to the Commercial Engineer - Bulk supply of Colombo City. Applications can be downloaded from the CEB web site (www.ceb.lk) or CEB Colombo City Office web site (www.metroceb.lk)

Documentary Requirements

- i. A copy of the approved building plan
 - ii. Documentary evidence (Certificate of ownership, Statutory Notice of Assessment for the current year, Non-vesting Certificate or a Writing issued by the CMC) to establish the assessment number allocated to the property by the CMC
 - iii. A copy of the Certificate of Incorporation
2. Obtain a cost estimate after onsite inspection by the Commercial Engineer or the staff attached to that branch.
 3. Pay the cost estimate given by the CEB for providing bulk supply connection. Pay the security deposit in respect of cost of two months average electricity consumption to CEB. Enter into an agreement with the CEB for supply of electricity.
 4. Complete the internal wiring to the satisfaction of the CEB (to comply with the latest edition of the IEE Wiring Regulations). Provide CEB with an Installation Test Report for the internal wiring certified by a Chartered Electrical Engineer registered with CEB.

Note:

The security deposit is refundable on the disconnection of the electricity supply. The equipment including transformer with respect to the supply will be supplied and installed by the CEB and the cost should be borne by the consumer. In case of High Tension supply provided at 11 kV and 33 kV level, CEB maintains supply up to metering point and the consumer should install the transformer and other necessary equipment.

Bulk supply connections provided through underground system

Approved building plan from respective Local Authorities is sufficient from the applicant side. Applicant should pay the road reinstatement (Road damage) charges given by respective Local Authorities.

CEB would get the approval from following institutions before cable laying.

- Presidential Security Division
(for CMC area)
- Traffic Police, Sri Lanka Police
- Respective Local Authority

The construction and installation of all the equipment related to the under ground power supply will be done by the CEB. Road reinstatement work will be done by respective Local Authorities after cable laying work is completed by CEB.

1.10 Obtaining a Telephone/ Broadband Connection

The organization that is concerned with this is Sri Lanka Telecom (SLT) PLC.

✉ Group Chief Executive Officer
Sri Lanka Telecom Plc,
Lotus Road,
P.O. Box 503,
Colombo 01,
Sri Lanka.

☎ General +94-11-2021000
Hotline 1212, 94-11-2555555

@ pr@slt.lk

🌐 www.slt.lk

Steps

1. First an 'application form' should be obtained from any SLT owned outlet (Regional Telecom Offices or Teleshops) or from SLT dealers all over Sri Lanka. This application form is also available for download in SLT corporate web site www.slt.lk. In addition, the said form can be delivered to your premises on your request.
2. Second, submit the completed application form to any SLT owned outlet or to any SLT dealer. Submission of the following supporting documents with the application form would be an ease for the next steps of the process.

For Residential Use

- a. Photocopy of NIC or Passport
- b. Provide two nearest SLT Telephone numbers.
- c. Selected package/features (with or without Broadband connection)
- d. Water/Electricity billing proof.
- e. If for a third party owned location, a consent letter from the Legal owner.

For Business Connections

- a. Provide two nearest SLT Telephone numbers.
- b. For Public Companies and registered businesses with two or more owners/shareholders, at least two directors should sign the application form with the company seal embossed on it.
 - In case the directors couldn't appear for signing agreement, a senior executive can be authorized by a letter

- c. Business Registration Certification / Certificate of incorporation
 - d. FORM 20
 - e. If tax exempted, documentary proof
3. On-Site Inspection – Optional
- Please note this item is not necessary if nearest telephone numbers are being provided with the application and network facilities are available at the site

Note:

A fixed wire line connection can be provided within 5 days from the date of registration. In case customer needs the connection at an earlier date, SLT can provide a LTE connection for Voice + Broad Band Requirements within 01 working day until when wire line connection is in place.

In addition a FTTH (Voice + Broadband) connection can be provided to customers who are in need of high data speeds, depending on the availability on the FTTH facilities in the area. However, the delivery time would be more than for a copper connection.

4. Collect / Receive the invoice
- Applicant can get the invoice over the counter, if the above mentioned information is provided and network facilities are available. Else, it will be sent by email, post or by courier.
5. Installation cost payment – at any Regional Telecom Office or Teleshop
6. Once the installation cost is paid, SLT or outsourced personnel will visit to your premises for the installation. Your corporation with them is much appreciated for a smooth and a fast process.

Note:

In addition to above products, there are various other advanced/ customized solutions available at SLT for residential and business customers which can be purchased over the counter. For more details please visit www.slt.lk

1.11 Registration of a Property (Deed)

The organization that is concerned with this is the Registrar General's Department.

✉ Registrar General
Registrar General's Department
234/A3 Denzil Kobbekaduwa Mawatha
Battaramulla
Sri Lanka.

☎ 94-11-2889488, 2889489

☎ 94-11-2889491

@ info@rgd.gov.lk

🌐 www.rgdept.lk

1.11.1 For Citizens

The following steps are required to register a document (Deed) at the Land Registry.

Steps

1. Obtain a title report after Notary carries out a title search at the relevant Land Registry.
2. Get the deed signed by parties, witnesses and notary, attested.
 - a. Cost to complete: Stamp duty payable as follows: 3% on the first Rs. 100,000 and 4% on the balance.
3. Hand over of the deed for registration to the relevant Land Registry by Notary/Lawyer or purchaser.
4. Registration of the deed at the Land Registry.
5. Return of the registered deed over the counter or by post.

1.11.2 For Non-Citizens

Currently under the Land (Restrictions on Alienation) Act No. 38 of 2014, non-citizens cannot purchase a land in Sri Lanka. They are allowed to only lease such land.

During the
Business

2



2.1 Opening a Bank Account

2.1.1 Savings Account

Addresses and Contact Numbers of Head Offices of Banks operating in Sri Lanka : See Annex I

The following steps are required to open a Savings Account in a Bank branch which provides savings account facilities.

Steps

1. Obtain an application from the relevant bank branch.
2. Complete the application with attachments such as signature form, Know Your Customer (KYC) form and the Customer Identification Form (CIF) provided by the bank branch and hand over to the relevant officer. Identification documents such as National Identity Card, Passport, Driving License and the permanent mailing address will be obtained by the relevant officer.

Note:

In the event the customer is a company, the following documents may be requested by the bank.

- (i) Incorporation Certificate/Business Registration Certificate, as applicable
 - (ii) Copy of the resolution passed by the Board of Directors in respect of opening the account, certified by the Company Secretary
 - (iii) Details of authorized signatories to open and operate the account
 - (iv) Any other documents, if requested by the bank.
3. Handover the completed application and the relevant officer will feed information to the system and issue a deposit slip to make the initial deposit.
 4. The relevant officer will open a pass book and update same with the details of the customer and the initial deposit.
 5. The updated pass book will be sent to a senior officer for approval and signature verification.
 6. Issuance of the passbook will be entered in the pass book register and pass book will be handed over after obtaining the signature of the customer.

Note:

Time frame taken to open a Savings Account is less than an hour.

2.1.2 Current Account

Address and Contact Numbers of Head Offices of Banks operating in Sri Lanka : See Annex I

The following steps need to be followed in opening a Current Account in a Bank branch which provides current account facilities.

Steps

1. Obtain an application from the relevant bank branch. However, if you are a new customer to the respective bank, generally an introduction from an existing current account holder of the relevant bank will be requested.
2. Handover the completed application with other documents requested.

Documents required:

- (i) Application with Signature Cards
 - (ii) If the customer is a company:
 - a. Certificate of Incorporation / Business registration certificate
 - b. Articles of Association / Partnership Deed
 - c. Copy of the resolution passed by the Board of Directors approving the opening and operation this account, certified by the Company Secretary
 - d. Copies of Forms 01, 13, 20 and 40, as applicable, certified by the Company Secretary
 - e. Details of authorised signatories for opening and operating of the account
 - (iii) KYC Form
 - (iv) Details of the introducer of the new customer
 - (v) Any other document, if requested by the bank.
3. Having been satisfied with the details, the relevant officer feeds the information of the customer to the system with necessary approvals from the branch / senior management.
 4. Make the initial deposit for the account. This may vary from bank to bank.
 5. Apply for the cheque book by completing reorder form after signature verification.
 6. Cheque book will be handed over within two days or at the same time to the customer and after entering the issuance of the cheque book in the Cheque Book Register. Signature of the customer will be taken in the register.
 7. A statement with your details and the initial deposit will be sent to you.

Contact Details of LCBs & LSBs

No.	Name & Address	Telephone No. General No., Fax & E-Mail
Licensed Commercial Banks (LCBs)		
1.	Amana Bank PLC 403, Galle Road, Colombo 3, Sri Lanka.	94-11-7756000 Fax: 94-11-2574419 E-mail: feedback@amana.lk Website: www.amanabank.lk
2.	Axis Bank Ltd 356, Galle Road, Colombo 3, Sri Lanka.	94-11-2577733 Fax: 94-11-2577724 E-mail: manojkumaragrawal@axisbank.com Website: www.axisbank.com
3.	Bank of Ceylon BOC Square, No. 1, Bank of Ceylon Mawatha, Colombo 1, Sri Lanka.	94-11-2446790-811 Fax: 94-11-2320864 E-mail: boc@boc.lk Website: www.boc.lk
4.	Cargills Bank Ltd 696, Galle Road, Colombo 3, Sri Lanka.	94-11-7640000 Fax: 94-11-7640215 E-mail: info@cargillsbank.com Website: www.cargillsbank.com
5.	Citibank, N.A. 65C, Dharmapala Mawatha, Colombo 7, Sri Lanka.	94-11-2447316-8 Fax: 94-11-2445487 E-mail: ravin.basnayake@citi.com Website: www.citibank.com
6.	Commercial Bank of Ceylon PLC " Commercial House" 21, Sir Razik Fareed Mawatha, P.O. Box 856, Colombo 1, Sri Lanka.	94-11-2430420 Fax: 94-11-2449889 E-mail: info@combank.net Website: www.combank.net
7.	Deutsche Bank AG 86, Galle Road, Colombo 3, Sri Lanka.	94-11-2447062 Fax: 94-11-2449589 E-mail: rohan.rodrido@db.com Website: www.db.com
8.	DFCC Bank PLC 73/5, Galle Road, Colombo 3, Sri Lanka.	94-11-2442442 Fax: 94-11-2440376 E-mail: info@dfccbank.com Website: www.dfccbank.com
9.	Habib Bank Ltd 70 A, Dharmapala Mawatha, Colombo 3, Sri Lanka.	94-11-2370391-2 Fax: 94-11-2370389 E-mail: customercare.slk@hbl.lk Website: www.habibbankltd.com
10.	Hatton National Bank PLC HNB Towers, Level 21, 479, T B Jayah Mawatha, Colombo 10, Sri Lanka.	94-11-2664664 Fax: 94-11-2662737 E-mail: info@hnb.net Website: www.hnb.lk

<i>No.</i>	<i>Name & Address</i>	<i>Telephone No. General No., Fax & E-Mail</i>
11.	ICICI Bank Ltd. 58, Dharmapala Mawatha, Colombo 7, Sri Lanka.	94-11-4242400 Fax: 94-11-4242442 / 94-11-4719611 E-mail: biju.jacob@icicibank.com Website: www.icicibank.lk
12.	Indian Bank 57, Sir Baron Jayatilake Mawatha, Colombo 1, Sri Lanka.	94-11-2323402 Fax: 94-11-2447562 E-mail: ibcol@sltnet.lk Website: www.indianbank.lk
13.	Indian Overseas Bank 139, Main Street, Colombo 11, Sri Lanka.	94-11-5324422 Fax: 94-11-2447900 E-mail: iobcolombo@iobnet.co.in
14.	MCB Bank Ltd 8, Leyden Bastian Road, Colombo 1, Sri Lanka.	94-11-2448765 Fax: 94-11-2448764 E-mail: info@mcb.com.lk
15.	National Development Bank PLC 40, Nawam Mawatha, Colombo 2, Sri Lanka.	94-11-2448448 Fax: 94-11-2440262 E-mail: contact@ndbbank.com Website: www.ndbbank.com
16.	Nations Trust Bank PLC 242, Union Place, Colombo 2, Sri Lanka.	94-11-4313131 Fax: 94-11-2307854 E-mail: customerservice@nationstrust.com Website: www.nationstrust.com
17.	Pan Asia Banking Corporation PLC 450, Earl's Court, Galle Road, Colombo 3, Sri Lanka.	94-11-4667222 Fax: 94-11-2565565 E-mail: pabc@pabcbank.com Website: www.pabcbank.com
18.	People's Bank 75, Sir Chittampalam A Gardiner Mw., Colombo 2, Sri Lanka.	94-11-2327841-6 Fax: 94-11-2446411 E-mail: info@peoplesbank.lk Website: www.peoplesbank.lk
19.	Public Bank Berhad Colombo Branch 340, R. A. de Mel Mawatha, Colombo 3, Sri Lanka.	94-11-2576289-92 Fax: 94-11-2573958 E-mail: pbbslk@publicbank.com.lk Website: www.publicbank.com.lk
20.	Sampath Bank PLC 110, Sir James Peiris Mawatha, Colombo 2, Sri Lanka.	94-11-4730630 Fax: 94-11-2300142 E-mail: oper.mgr@sampath.lk Website: www.sampath.lk
21.	Seylan Bank PLC 90, Galle Road, Colombo 3, Sri Lanka.	94-11-2456789 Fax: 94-11-2456456 E-mail: info@seylan.lk Website: www.eseylan.com

No.	Name & Address	Telephone No. General No., Fax & E-Mail
22.	Standard Chartered Bank 37, York Street, Colombo 1, Sri Lanka.	94-11-2480000 Fax: 94-11-5450007 E-mail: Jim.mcCabe@sc.com Website: www.sc.com/lk
23.	State Bank of India 16, Sir Baron Jayatilake Mawatha, Colombo 1, Sri Lanka.	94-11-4446800-9 Fax: 94-11-4446868 E-mail: ch.lk@statebank.com Website: www.sbisrilanka.net
24.	The Hongkong & Shanghai Banking Corporation Ltd (HSBC) 24, Sir Baron Jayatilake Mawatha, Colombo 1, Sri Lanka.	94-11-2325435 Fax: 94-11-2448388 E-mail: ceosrilanka@hsbc.com.lk Website: www.hsbc.lk
25.	Union Bank of Colombo PLC 64, Galle Road, Colombo 3, Sri Lanka.	94-11-2374100 Fax: 94-11-2370593 E-mail: ubc@unionb.com Website: www.unionb.com

Licensed Specialised Banks (LSBs)

1.	Housing Development Finance Corporation Bank of Sri Lanka P.O. Box 2085 Sir Chittampalam A. Gardiner Mawatha, Colombo 2, Sri Lanka.	94-11-2446241 Fax: 94-11-2446392 E-mail: ceo@hdfc.lk Website: www.hdfc.lk
2.	Lankaputra Development Bank Ltd 80, Nawala Road, Nugegoda, Sri Lanka.	94-11-2821030/035 Fax: 94-11-2821020 E-mail: info@lankaputhra.lk Website: www.lankaputhra.lk
3.	National Savings Bank "Savings House" 255, Galle Road, Colombo 3, Sri Lanka.	94-11-2573008/15 Fax: 94-11-2467618 E-mail: nsbgen@nsb.lk Website: www.nsb.lk
4.	Pradeshia Sanwardana Bank No. 933, Kandy Road, Wedamulla, Kelaniya, Sri Lanka.	94-11-2035454-58 Fax: 94-11-2906884 E-mail: info@rdb.lk Website: www.rdb.lk
5.	Sanasa Development Bank PLC 12, Edmonton Road, Kirulapone, Colombo 6, Sri Lanka.	94-11-2832500 Fax: 94-11-2514258 E-mail: ceo@sdb.lk Website: www.sdb.lk
6.	Sri Lanka Savings Bank Ltd No. 265, Ward Place, Colombo 7, Sri Lanka.	94-11-2674700-3 Fax: 94-11-2674704-6 E-mail: rohan@sbsl.lk Website: www.sbsl.lk
7.	State Mortgage & Investment Bank 269, Galle Road, Colombo 3, Sri Lanka.	94-11-2573567 Fax: 94-11-2573346 E-mail: info@smib.lk Website: www.smib.lk

2.1.3 Accounts for Foreign Investors

Opening a Bank Account for foreign investors

Foreign investors are able to open Special Foreign Investment Deposit Accounts (SFIDA) and Securities Investment Accounts (SIA) with licensed commercial banks and other permitted entities to facilitate investments into Sri Lanka.

1. Special Foreign Investment Deposit Account (SFIDA)

Eligible Investors

Citizens of foreign states, Sri Lankan citizens resident outside Sri Lanka, Corporate bodies incorporated outside Sri Lanka and Foreign Institutional investors such as country funds, mutual funds and regional funds.

Note : An SFIDA may be held jointly provided the joint holders are eligible investors and can be maintained as time or saving deposits in designated foreign currencies or in Sri Lanka rupees.

Permitted credits include inward remittances received from abroad through banking channels, currency notes, 'Travelers' cheques issued outside Sri Lanka and bank drafts endorsed in the name of the account holder brought into the country by the account holder subject to the declaration requirements, interest and funds transferred from other SFIDAs, SIAs and accounts maintained at an Off-shore Banking Unit (OBU) by the account holder. Debits to other SFIDAs, SIA and accounts maintained at an OBU by the account holder, Outward remittances, disbursements of the account holder in Sri Lanka and statutory payments such as debit tax are allowed.

2. Securities Investment Account (SIA)

Eligible Investors

Foreign institutional Investors (FII) including country funds, regional funds or mutual funds, corporate bodies incorporated outside Sri Lanka, citizens of foreign states whether resident in Sri Lanka or outside Sri Lanka and non-resident Sri Lankans.

Note : An SIA may be held jointly by eligible investors in Sri Lanka rupees or in any designated foreign currency.

An SIA facilitates investments in shares of companies incorporated in Sri Lanka (both listed and unlisted), Treasury bonds, Treasury bills, Units of unit trusts in Sri Lanka, Debentures, SFIDAs, setting up of places of business as overseas companies, residential property and loans to residents by non-residents. Investors shall be able to credit the returns on investments to the same SIA through which the initial investment has been made and repatriate the same.

2.2 Obtaining a Bank Loan

The following steps are required to obtain a loan from a Bank.

Addresses and Contact Numbers of Head Offices of banks operating in Sri Lanka : See Annex I

Steps

1. Participate in initial discussion / interview with the Branch Manager / Relationship Officer / Credit Officer.

At this meeting the customer explains the requirement of the loan and the manager / officer verifies the financial position of the customer with regard to repayment, business background, tax payments, and the identity of the customer (National Identity Card, Passport, Driving License and the permanent mailing address) etc.

2. Handover the completed application with relevant documents to the relevant bank official.

Documents required:

- (i) Deed / Title Report
 - (ii) Deed extracts
 - (iii) Survey plan within 30 years
 - (iv) Tax Documents
 - (v) Valuation Report
 - (vi) Title Insurance Policy, if necessary
 - (vii) In the event the applicant is a company, a certified copy of the resolution passed by the Board of Directors in respect of obtaining the loan, details of authorised signatories etc.
 - (viii) Necessary documents from the respective Local Authority (receipts of payment of rates, building line certificate, street line certificate and non-vesting certificate etc.)
 - (ix) Guarantees, personal or otherwise, if necessary
 - (x) Any other documents, if requested by the bank
3. Application is processed by the credit officer.
 - (i) Clearance from the Legal Department
 - (ii) Project Evaluation
 - (iii) Customer Evaluation

- a. Cash flow analysis
 - b. Creditworthiness of the Customer with necessary authorities such as Credit Information Bureau of Sri Lanka
 - c. Past relationship with the bank
4. Submit the application for the approval by the credit officer based on the delegation of authority.
 5. Send a copy of the approval to the bank's Legal Department.
 6. Providing the offer letter.
 7. Disbursement of the loan (within two weeks, minimum).

2.3 Issuing and Listing of Shares

The organization that facilitates listing of securities is the Colombo Stock Exchange (CSE).

✉ Chief Executive Officer
Colombo Stock Exchange
World Trade Center, Echelon Square
Colombo 01
Sri Lanka.

☎ 94-11- 2356456, 2356500, 2356565

📠 94-11- 2445279, 2440165

🌐 www.cse.lk

Introduction

- Companies can list Equity and / or Debt securities on the CSE in a manner that best suits their requirements and in accordance with the Listing Rules of the CSE.
- The company is allowed to choose the extent of a public issue, thus enabling the company to exercise control over the cost and speed of the listing.
- The company can decide whether the issue should be underwritten, and in the event of an issue being oversubscribed, the company can decide the basis of allotment of its securities as set out in the Listing Rules. In terms of Rule 2.4(i) of the CSE Listing Rules, the 'allotment' referred to herein should be made in a Fair Manner as set out in the Listing Rules.
- Listing of Securities on the CSE provides exit route to promoters / founders, early investors or family members, as well as employees who have received share options. Pursuant to the SEC Directive dated 2nd March 2012 (SEC/LEG/12/03/07), (also refer section 2.1.1(d), (e) and (f)) certain shares of the company will be locked-in upon same being listed on the CSE and hence the said shares will not be available for trading.
- Public issues provide an opportunity to raise capital to fund new projects, undertake expansions / diversifications and for acquisitions.
- Further capital could be raised by a further issue of securities by a Listed Company in the manner set out in Section 5 of the Listing Rules.
- Units of closed-end funds may also be listed on the CSE.

Initial Listing Procedure

Steps

1. Amendments to the Articles of Association or other corresponding documents

The company is required to incorporate specific provisions into the company's Articles. The provisions are set out under section 6 of the CSE Listing Rules. A company incorporated as a Private Company is required to be converted to a Public Company.

2. Preparation of Prospectus / Introductory Document

A company seeking to list through an Offer for Subscription or an Offer for Sale, will be required to publish a Prospectus in compliance with the Companies Act / CSE Listing Rules as given under section 3.1, 3.2 and 3.3 (as applicable) and any other applicable law. A company seeking to list through an Introduction will be required to issue an Introductory Document. It is necessary for the Introductory Document to be in compliance with Rule 3.4 and 3.5 of the CSE Listing Rules as applicable.

3. Submission of Initial Listing Application

The company must submit an application for the initial listing. The required documents are specified in Section 2 of the CSE Listing Rules.

The CSE requirements include:

- A certified copy of the Certificate of Incorporation
- A certified copy of the company's Articles of Association
- An extract of a Board Resolution certified by the Company Secretary that in the opinion of the Board the consideration for which the shares are to be issued is fair and reasonable to the Entity and to the shareholders as required by the Companies Act
- "Listing Undertaking" filled in conformity with Appendix 2B of the CSE listing rules
- A certified copy of every document mentioned in the Prospectus / Introductory Document
- A draft of the Prospectus / Introductory Document
- Initial Listing application in conformity with Listing Rules
- A Board Resolution authorising the initial Listing Application certified by the Company Secretary to be a 'true copy'. Fees are prescribed in Section 11 of the CSE Listing Rules
- Where the Entity is seeking an exemption under item (h) (iii) of the definition of 'Public Holding' in calculating the Public Holding of the Entity, the Entity shall submit to the Exchange

a Declaration signed by two (02) Directors of the Board or the Secretary of the Entity and one (01) Director stating that the shareholder concerned does not fall into the category of a related party in terms of the Sri Lanka Accounting Standards or a party acting in concert in terms of the Company Takeovers and Mergers Code.

In addition to the above documents an Initial Listing Application for Debt should include the following:

- A declaration by the Entity confirming that the Entity has complied with the requirements of the Companies Act. The declaration should also contain a confirmation that the Company has complied with the Requirements set out in Rule 2.2.1(j) (i) (ii) and (iv) of the CSE Listing Rules [Rule 2.2.2(h)].
- A copy of the Trust Deed and Guarantee Agreement each in draft form. The Trust Deed should be in compliance with Appendix 3B of the CSE Listing Rules.
- Where the Entity is seeking an exemption under item (h) (iii) of the definition of 'Public Holding' in calculating the Public Holding of the Entity, the Entity shall submit to the Exchange a Declaration signed by two (02) Directors of the Board or the Secretary of the Entity and one (01) Director stating that the shareholder concerned does not fall into the category of a related party in terms of the Sri Lanka Accounting Standards or a party acting in concert in terms of the Company Takeovers and Mergers Code.

4. Complying with requirements and procedures for a public issue

The issuing company will be required to distribute Prospectus and application forms relating to the issue before the date of opening of the subscription list. The Prospectus and application forms relating to the issue should be made available to all member firms and trading members at least 7 market days before the opening of the subscription lists [Rule 2.4 (e) of the CSE Listing Rules].

Cost of Listing (as at 25th August 2015)

Equity:

- Initial listing fees – Rs. 150,000/-
- Rights Issue of shares, issues of shares credited as fully paid-up by way of capitalization of reserves, issues of shares through private placements or scrip dividend, the fee payable shall be Rs. 200,000/- or 0.01% of the funds to be raised/value of Securities issued (as applicable) by the Listed Entity, whichever is higher, subject to a maximum of Rs. 500,000.

- Where the listing is for a further issue of shares by way of a public subscription the fee payable shall be Rs.100,000/-.
- Where the listing is for a further issue of any Other Class of Shares which is not already listed the fee payable shall be Rs.100,000/-.
- Annual listing fees – Rs. 100,000/- or 0.003% of the market capitalization of the Listed Entity as at 31st December of the year immediately preceding, whichever is higher, however subject to a Maximum of Rs. 2,000,000/-
- Share swaps or issue of shares in terms of Employee Share Ownership Plans (ESOP) the fee payable shall be Rs. 100,000/-.

The fees stated herein exclude applicable taxes.

Debt:

- Initial listing fees – Rs. 100,000/-
- An Entity which has listed its Debt Securities on the Exchange shall pay an annual listing fee of Rs. 200,000/- or 0.002% of the face value of all outstanding Debt Securities listed by such Listed Entity as at 31st December of the year immediately preceding, whichever is higher, subject to a maximum of Rs. 500,000/-

The fees stated herein exclude applicable taxes.

Funds:

- The Initial Listing Fee would not be applicable, when units of closed-end funds are listed on the CSE (Please refer Rule 11 of the CSE Listing Rules).

Annual listing fees: Rs.50,000/-

(To be charged from the Managing Company).

Fees are payable with the application and are non-refundable.

Service Charges payable to Central Depository System

The transaction fee payable to the CDS is Rs. 15/- per transaction, subject to a minimum charge of Rs. 10,000/- and a maximum charge of Rs. 500,000/- per annum. The fee will be based on transactions executed from January to December in each calendar year.

Further issue of Shares of a Listed Entity

In a Listed Company if shares of a particular class have been listed on the exchange, further shares of that class may not be issued by a Listed Company until the issue of listing of such shares is approved by the CSE. Types of further issue of shares are as follows;

- Right Issue
- Capitalization of Reserves
- Private Placement
- Public Subscription
- Share Swaps
- Employee Share Option Scheme (ESOSs) / Employee Share Purchase Schemes (ESPSs)
- Scrip Dividends

5. Complying with Disclosure Requirement

Immediate announcements must be made to the CSE of Price Sensitive Information that may have a material effect on the price of the listed security.

Some of such information that is considered by the Board that requires ‘immediate disclosures’ include:

- A decision to declare dividends
- Any decision to change the stated capital of the Listed Entity including reduction of stated capital, Rights Issues, issue of shares credited as fully paid up by way of capitalization of reserves, redemptions, repurchases, minority buy-outs by the Entity and issue of shares of a class which is not already listed (irrespective of whether the company proposes or does not propose to obtain a listing for such shares issued).
- A change in control of the Entity
- Incorporation of subsidiary
- Change in the Directors, Company Secretary Registrars or Auditors of the Entity

(Please refer Appendix 8A of the CSE Listing Rules)

6. Compliance with rules on Corporate Governance

Listed Companies are required to comply with Corporate Governance rules as set out in Section 7 of the Listing Rules. These include rules relating to Non-Executive Directors, Independent Directors, Remuneration Committees and Audit Committees. Rules on Related Party transactions are included under section 9 of the Listing Rules. If a listed entity is required by any law applicable to such Listed Entity to comply with rules on Corporate Governance promulgated under such law, the CSE Board may exempt such listed entity from complying with the corporate governance rules either in full or in part. Currently Licensed Specialised Banks have been granted an exemption in complying with Rule 7.10.

7. Submission of the Annual Report

Listed companies are required to comply with Sri Lanka Accounting Standards when preparing audited financial statements which are included in the Annual Report. However, the Listing Rules of the CSE require the Annual Report to include some additional information.

The Annual Report, as defined by the CSE Listing Rules, must include the audited financial statements of the Company and the disclosures required by Rule 7.6 of the CSE Listing Rules and must be circulated to shareholders before the expiry of five (5) months from the end of the financial year. In addition, Thirty Five copies of the Annual Report should also be given to the Exchange along with 1 copy in a CD-ROM. The disclosures required under Rule 7.10 of the CSE Listing Rules should be included in the Annual Report. If a Company prior to circulating the Annual Report, files copies of financial statements with the Registrar General of Companies in compliance with Section 170(1) of the Companies Act, the Company should also simultaneously submit such financial statements to the Exchange [Rule 7.5(d) of the CSE Listing Rules].

Without prejudice to the other provisions relating to issuance of annual reports, a listed Entity may issue annual report in a CD-ROM to its shareholders provided that the Entity complies with requirements set out in Section 7.5(b) of the Listing Rules.

8. Submission of Interim Financial Statements

Equity

A listed entity must submit interim financial statements to the CSE, prepared in accordance with Sri Lanka Accounting Standard (LKAS) 35 and Rule 7.4 of the CSE Listing Rules, in the following manner:

- The interim financial statements should be released within 45 days in respect of the first three quarters and within two months from the final quarter.

Rule 7.4 of the CSE listing rules applies to Companies listing both Equity and Debt in respect of the submission of Interim Financial Statements.

Rules on minimum Public holding as a continuous Listing requirement are set out in Rule 7.13 of CSE Listing Rules.

9. Trading of Shares

Once a company is listed, it is mandatory that trading of its shares takes place through the Exchange. Off the market transfers of shares are permitted only by way of a Private Transfer (under very

exceptional circumstances or gifting within immediate family). The Private Transfers referred to herein are subject to the approval of the Securities and Exchange Commission of Sri Lanka.

Note:

Insider Dealing Regulations

Insider Dealing is the trading of Securities / Shares by individuals with access to non-public information about the Company. Insider dealing is an offence under the Securities and Exchange Commission of Sri Lanka Act No.36 of 1987 as amended.

As per the rule 8.6 of the CSE Listing Rules connected parties should not trade on the basis of price sensitive information that has not been disclosed to the public. Moreover, connected persons shall not trade in the securities of the Listed Company even after release of the information to the exchange, for a period, which should not be less than two (02) Market days after the release of information to the public. The connected parties are defined in Rule 8.6 of CSE Listing Rules.

10. Takeovers & Mergers Code

All Listed Companies are subject to the Takeovers and Mergers Code of the SEC of Sri Lanka. The Takeovers and Mergers Code regulates all substantial and procedural aspects related to all takeovers and mergers where the offeree is a Listed Public Company.

Mandatory requirements under the Takeovers and Mergers Code

Rule 31

Where any person –

- (a) acquires shares, whether by a series of transactions over a period of time or otherwise, shares which taken together with shares held or acquired by persons acting in concert with such person, carry 30% or more of the voting rights of a company: or
- (b) together with persons acting in concert with such person, holds not less than 30% and not exceeding 50% of the voting rights of a company and such person or any persons acting in concert with him acquires in any period of twelve months, additional shares carrying more than 2% of the voting rights.

Such person shall extend within thirty-five days, an offer in accordance with this rule to the holders of any class of equity shares which carry voting rights and in which such person or persons acting in concert with him, hold shares.

Acting in Concert (Rule 37)

“Any person acting in concert” means an individual or a company and their nominees who, pursuant to an agreement or understanding (whether formal or informal), actively co-operate, through the acquisition by any of them of shares in a company, to obtain or consolidate control of that company, and include the following:

- a. a company, its parent company, any subsidiary company and any subsidiary of any such subsidiary company, and any company in which such parent or subsidiary company owns or controls 20% or more of the equity shares of that company, and any company in which 20% or more of the equity shares are owned by the last mentioned company, each with the other;
- b. a company with any of its directors (together with their close relations and trusts established to hold the interests of such directors or close relations);
- c. a company with any of its pension funds.

“close relation” means the spouse, child or spouse of a child, grandchild or spouse of a grandchild, any parent, brother or sister, and their spouses.

10% disclosure requirement

Any person or persons acting in concert with such person who acquire or hold 10% or more of the shares or voting rights of a company shall report their holdings to such company, to the SEC and the CSE within two market days of such an acquisition.

Note:

Please refer the Listing Rules of the CSE for the entire set of rules governing the listing of securities on the CSE.

2.4 Filing an Annual Return

The organization that is concerned with this is the Department of the Registrar of Companies

✉ Registrar General of Companies
Department of the Registrar of Companies
400, D R Wijewardena Mawatha
Colombo 10
Sri Lanka.

☎ 94-11- 2689209, 94-11 – 2689207

☎ 94-11 – 2689211

🌐 www.drec.gov.lk

Steps

1. Obtain the relevant form from the Registrar General of Companies or download the same from their web site given below.
 - a. Form 15 – Companies other than a Company Limited by Guarantee
 - b. Form 15A - Companies Limited by Guarantee
2. File the duly completed form within 30 working days from the date of Annual General Meeting/Resolution.
3. Pay a fee of Rs. 5,000 plus VAT of 15% to file the annual return to ROC.

In terms of the Section 131 of the Companies Act No. 07 of 2007, every company should at least once in every year deliver to the Registrar General of Companies an annual return in the prescribed form.

Note:

- I. The annual return should be completed, made up to the 14th day after the Annual General Meeting of the Company or resolution in lieu of the meeting (if articles so provide) and within 30 working days from the Annual General Meeting for the year whether or not that meeting is the first or only meeting of the shareholders in the year. In addition all companies except private companies must forward a copy of financial statements together with the Auditors' report for registration to the Department of Registrar of Companies within twenty working days of the said statement being signed as provided for in Section 170(1) of the Companies Act.

(The provisions of this section shall not apply to a company in the year of its incorporation)

II. If a company fails to comply with the above requirements

- (a) the company shall be guilty of an offence and be liable on conviction to a fine not exceeding one hundred thousand rupees ; and
- (b) every officer of the company who is in default shall be guilty of an offence and be liable on conviction to a fine not exceeding fifty thousand rupees.

III. Every private company should send

- (a) a declaration signed by the directors of the company to the effect that to the best of their knowledge and belief, they have done all things required to be done by them by or under the Act;
- (b) a certificate signed by a director and by the secretary of the company
 - (i) that the company has not since the date of the last return or in the case of a first return, since the date of the incorporation of the company, issued any invitation to the public to subscribe for any shares or debentures of the company;
 - (ii) where the annual return discloses the fact that the number of shareholders of the company exceeds fifty, that the excess consists wholly of persons who under section 27, are not to be taken into account in relation to that limit to the Registrar of Companies with its annual return.

2.5 Paying Taxes

The organization that is concerned with this is Department of Inland Revenue.

✉ Commissioner General of Inland Revenue
Secretariat
Inland Revenue Building
Chitthampalm A.Gardiner Mawatha
P. O. Box 515
Colombo 02
Sri Lanka.

☎ 1944
94-11- 2135411, 2135412, 2135413

☎ 94-11-2338543, 2338635, 2338570

🌐 www.ird.gov.lk

The following steps are required to pay taxes

Steps

A. Corporate Income Tax

Pay corporate tax at rates given below in four quarterly installments (under self-assessment basis) on or before 15th day respectively of August, November, and February in the year of assessment and May 15, of the subsequent year of assessment.

Since the actual quarterly tax cannot be ascertained in the same year of assessment, $\frac{1}{4}$ th of the tax payable for the previous year can be paid as quarterly instalments subject to making the final payment (if any) on or before September 30.

Corporate Income Tax rates applicable from Y/A 2014/2015

Companies having taxable income not exceeding Rs. 500 Mn (non-group) Venture Capital Companies, Petroleum Exploration, Tourism, Construction, Agriculture and Qualified Exports	12%
Unit Trusts & Mutual Funds	10%
Profits from exports of products with over 65% domestic value addition, Sri Lankan brand name and patent right reserved in Sri Lanka	10%
Manufacture and imports of liquor or tobacco and betting gaming and lotteries	40%
Any other company	28%

Dividend

Tax on dividend distributed by a resident company	10%
Deemed dividend Tax (If at least 10% of distributable profit of the previous year of assessment is not distributed as dividend, then 15% tax on the difference between the 33⅓% of such distributable profit and the amount distributed out of such profits)	15%

Capital Allowances (For Income Tax Purposes)

	Acquired after 01.04.2011	Acquired before 01. 04. 2011
Information Technology equipment and calculating equipment including software (other than locally manufactured software)	25%	25%
Commercial vehicles, furniture	20%	20%
Plant Machinery or equipment used in health care, printing on paper, gem cutting and polishing, packaging of any commodity, rice milling and ships	33 ⅓%	33 ⅓%
Machinery and equipment not referred to above (acquired or assembled)	12 ½%	33 ⅓%
Unit of a condominium property acquired and used as a commercial unit	6 ⅔%	6 ⅔%
Industrial or hotel building acquired from a person who has used such building in any trade or business	6 ⅔%	6 ⅔%
Purchase of locally developed software	100%	100%
Any bridge, railway track, reservoirs, electricity, water distribution line and toll roads (constructed or acquired)	6 ⅔%	6 ⅔%
Qualified building, new building constructed for commercial use	10%	6 ⅔%

Tax Concessions

Type of Concession	Policy Objectives
Concessionary tax rate of 15% for exporters reduced to 12% effective from 2011/2012	Encouraging export ventures and new investors
Concessionary tax rate of 15% for non-exporters (Construction, Tourism, Agriculture) reduced to 12% effective from 2011/2012	Encouraging the specified areas of Agriculture, Tourism and Construction
Five year tax holiday for agricultural undertakings engaged in producing seeds or planting materials effective from 2011/2012	Encouraging Agricultural Sector
Tax exemption of profits arising from Gems & Jewellery (in foreign currency)	Encouraging earnings received in foreign currency
Five year tax holiday for Fishing effective from 2011/2012	Encouraging Fishing Sector

Double Taxation Avoidance Agreements in force

Details of Sri Lanka Double Taxation Avoidance Agreements as at 01-01-2016

Country	Date of Signing the Agreement	Operative in Sri Lanka from the Y/A	Gazette No.	Gazette Date
1. Australia	18-Dec-89	1992/93	657/2	8-Apr-91
2. Bangladesh	24-Jul-86	1989/90	448/13	7-Apr-87
3. Belarus	26-Aug-13	2015/16	1837/13	20-Nov-13
4. Belgium	3-Feb-83	1984/85	292/6	9-Apr-84
5. Canada	23-Jun-82	1986/87	253/8	13-Jul-83
6. Chin	11-Aug-03	2006/07	1374/20	6-Jan-05
7. Denmark (Rev.)	22-Dec-81	1980/81	228/15	20-Jan-83
8. France	17-Sep-81	1982/83	210/17	17-Sep-82
9. Finland	18-May-82	1981/82	253/8	13-Jul-83
10. Germany	13-Sep-79	1982/83	113	31-Oct-80
11. Hong Kong (Limited)	26-Mar-04	2005/06	1374/21	6-Jan-05
12. India (Rev.)	22-Jan-13	2014/15	1828/9	17-Sep-13
13. Indonesia	3-Feb-93	1995/96	789/10	21-Oct-93
14. Iran	25-Jul-00	2002/03	1187/16	6-Jun-01
15. Italy	28-Mar-84	1978/79	322/4	5-Nov-84
16. Japan	12-Dec-67	1969/70	14803/5	29-May-68
17. Korea	28-May-84	1980/81	342/11	29-Mar-85
18. Kuwait	5-Feb-02	2002/03	1245/19	18-Jul-02
19. Luxembourg	31-Jan-13	2015/16	1838/9	26-Nov-13

20.	Malaysia (Rev.)	16-Sep-97	99/2000	1028/21	22-May-98
21.	Mauritius	12-Mar-96	1998/99	958/10	15-Jan-97
22.	Nepal	6-Jul-99	2001/02	1116/6	26-Jan-00
23.	Netherland	17-Nov-82	1979/80	281/13	26-Jan-84
24.	Norway (Rev.)	1-Dec-86	1989/90	464/4	27-Jul-87
25.	Oman (Limited)	26-Jul-94	1979/80	881/7	26-Jul-95
26.	Pakistan (Rev.)	15-Oct-81	1983/84	210/17	17-Sep-82
27.	Palestine	16-Apr-12	2015/16	1838/8	26-Nov-13
28.	Philippines	11-Dec-00	2010/11	1237/7 1256/27	21-May-02 2-Oct-02
29.	Poland	25-Apr-80	1984/85	130	27-Feb-81
30.	Qatar	7-Nov-04	2008/09	1422/10	5-Dec-05
31.	Romania	19-Oct-84	1986/87	371/9	15-Oct-85
32.	Russia	2-Mar-99	2003/04	1101/22	15-Oct-99
33.	Saudi Arabia (Limited)	16-Dec-96	1983/84	1101/23	15-Oct-99
34.	Singapore	29-May-79	1977/78	57/11	10-Oct-79
35.	Sweden	23-Feb-83	1985/86	297/28	18-May-84
36.	Switzerland	11-Jan-83	1981/82	292/6	9-Apr-84
37.	Thailand	14-Dec-83	1990/91	571/16	18-Aug-89
38.	U.A.E. (Limited)	7-Jul-92	1979/80	824/13	23-Jun -94
	U.A.E. (Comprehensive)	24-Sep-03	2004/05	1346/1	21-Jun-04
39.	U.K.	21-Jun-79	1977/78	60/23	2-Nov-79
40.	U.S.A.	14-Mar-85		398/4	22-Apr-86
	U.S.A. Protocol	20-Sep-02	2004/05	1298/8	21-Jul-03
41.	Vietnam	26-Oct-05	2007/08	1455/9	24-Jul-06
42.	Seychelles	23-Sep-11	2015/16	1837/14	20-Nov-13

B. Value Added Tax (VAT)

VAT shall be paid:

- (i) at the time of supply, on every taxable supply of goods or services made in a taxable period by a registered person, in the course of the carrying on or carrying out of a taxable activity by such person in Sri Lanka;
- (ii) on the importation of goods into Sri Lanka by any person; on the value of supply of such goods or services at the rates specified below.

VAT Rates

- (1) Standard Rate = 11%
- (2) Zero Rate = 0% on the value of goods (direct exports) or services specified in Section 7 of the Value Added Tax Act.

Note:

Liability for Registration for VAT

Every person who carries on a taxable activity should register for VAT, if the value of the taxable supply exceeds,

From 01.01.2013 – 01.01.2015

Rs.3 Mn per quarter or Rs.12 Mn per annum

From 01.01.2015

Rs.3.75 Mn per quarter or Rs.15 Mn per annum

Registration – Detailed steps are given under chapter
“Obtaining Tax Payer Identification Number”
(See page 11)

Date for payment – Manufacturers & suppliers of Financial services:

VAT should be paid on or before the 20th day of each month irrespective of whether the person is a half yearly, quarterly a monthly return filer. In the case of a registered person who is a half yearly or quarterly return filer, the tax is payable in monthly instalments as 1st and 2nd instalments on the 20th day of the subsequent month of each relevant month, subject to making the final payment on the 20th day of the subsequent month of the end of the half year or quarter as relevant.

Other than manufacturers and suppliers of financial services:

Any taxable period on or after 01.01.2013

- For the period from 1st day to 15th day on or before the end of that month.
- For the period from 16th day to the end of the month on or before the 15th day of the subsequent month.

Furnishing returns – I - Zero rated suppliers – Returns to be furnished monthly

II - Suppliers of financial services – Returns to be furnished half yearly

III - Others - Returns to be furnished quarterly.

Exemptions

Exempt goods and services are specified in Part II of first schedule of the VAT Act.

C. Economic Service Charge (ESC)

The ESC is levied under the provisions of ESC Act No. 13 of 2006 (enacted in place of Part I of Finance Act No. 11 of 2004) as amended

by the ESC Amendment Act No. 15 of 2007, 11 of 2008, 16 of 2009, 11 of 2011, 11 of 2012, 6 of 2013 , 09 of 2014 and 13 of 2015.

- Effective from the quarter commencing on April 1, 2006, ESC is imposed on quarterly basis
- ESC is computed on the Turnover, from any trade, business, profession or vocation, of the current quarter.

Note:

Liability and Limitation

- Liability arises for a quarter, if the aggregate turnover from every trade business, profession or vocation for that quarter exceeds Rs. 7.5 Million on or after 01.04.2007, or Rs. 25 Million on or after 01.04.2011 or Rs. 50 Million on or after 01.04.2012.
- Maximum chargeability for a quarter is Rs. 30 Million with effect from 01.04.2009.

Tax Rates

- ☆ ESC is payable on the turnover for every quarter of the Year of Assessment (Y/A) 2014/15, by any person or partnership who or any partner of which has no taxable income from trade, business, profession or vocation for the Y/A 2013/14.

Further, if any part of the profits is exempt from income tax for the Y/A 2014/15, then ESC is payable for every quarter of 2014/15 on that part of turnover, the profits from which are exempt, even if such person or partner of partnership has a taxable income in the Y/A 2013/14.

- ☆ ESC is payable at the rate of 0.25% and maximum sum payable for a quarter is Rs. 30 Million.

D. Nation Building Tax (NBT)

NBT is imposed under the provisions of NBT Act No. 9 of 2009 as amended by the NBT Amendment Act No. 33 of 2009, came into operation effective from February 1, 2009.

The tax is payable on a quarterly basis on the liable turnover by every;

- a. Importer
- b. Manufacturer
- c. Service provider, and
- d. Wholesale & retail trader

Threshold for liable turnover

The threshold for liability was Rs. 650,000/- per quarter. It has been reduced to Rs. 500,000/- per quarter effective from 01.01.2011.

From 01.01.2013 threshold for liability was Rs. 3 Mn per quarter. and from 01.01.2015 it was increased to Rs. 3.75 Mn per quarter.

However for following categories, the threshold is Rs. 25 Mn.

- a. Hotel, guest house, restaurant or other similar businesses
- b. Local value added agricultural produce, rice based products
- c. Local educational institutions
- d. Supply of labour (man power) or employment

Payments and Returns

The payments should be made in monthly instalments. The 1st and 2nd instalments payable on the 20th day of the subsequent month of the relevant months and the final instalment on the 20th day of the month from the end of the quarter.

Return for a quarter should be furnished on or before the 20th day of the following month after the end of such quarter.

Excepted articles and services

Part I of the schedules of the Act provides the list of excepted articles and Part II provides the list of excepted services of which the turnover is not liable for NBT.

Tax Rate (effective from 01.01.2011); – on the liable turnover – 2%

75% of the liable turnover from wholesale of any distributor and 50% of the liable turnover from the other wholesale or retail sale can be deducted as a rebate.

Tax Concession from the Y/A 2014/2015

- Profits and income of any undertaking of cultivating any renewable energy crop in Sri Lanka, shall be exempt from income tax for a period of ten years
- Profits and income of any transaction connected with manufacturing, distribution and marketing of organic fertilizers or biological fertilizers, commencing on or after April 1, 2013, shall be exempt from income tax.

For **Large Scale undertakings**

– Commercial Operations commenced on or after April 01, 2011, but prior to April 01, 2016

Type	Investment Limit(Rs. Mn)	Tax Holiday period
Manufacture of :– Boats, Pharmaceuticals, Tyres and tubes, Motor spare parts, Furniture, Ceramics, Glassware or other mineral based products; Rubber based products, Cosmetic products, Edible products manufactured out of locally cultivated agricultural products, Construction materials or Electrical/ electronic goods.		
Non-Traditional goods for export (including deemed exports)	300 -500	6 Years
	500 - 700	7 Years
Cultivation of :–	700 - 1000	8 Years
Cultivation of Food Crops or Industrial Crops	1000 - 1500	9 Years
	1500 - 2500	10 Years
Tourism or Tourism related projects:– Hotels, Guest Houses etc., Infrastructure Projects + Construction of Commercial Buildings, Warehousing Storage, Power Generation (renewable resources), Industrial Estates, Economic Zones, Urban Housing/ Town Development, Sanitation, Waste Management, Water, Internal Waterways & Related Transport, Hospital & Healthcare, Repairs of Aircrafts, Maritime Ships, Sports, IT, Software Development, BPO, Light/Heavy Engineering Industry, Dairy Development, Education, Any other for National Economic Development (prescribed by the Minister)	More than 2500	12 Years

(Sec. 17A)

2.6 Paying EPF

The organization that is concerned with this is the Employees' Provident Fund (EPF) Department of the Central Bank of Sri Lanka.

- ✉ The Superintendent
Employees' Provident Fund Department
Lloyd's Building
No. 13, Sir Baron Jayathilake Mawatha
Colombo 01
Sri Lanka.
- ☎ For e-Return System: + 94 – 112206639, + 94 – 112206657,
+ 94 – 112206658-61, + 94 – 112206674, + 94 – 112206676,
+ 94 – 112206678
- ☎ For Manual System: + 94-112206645-49, + 94-112206652-55,
+ 94-112206662-64, + 94-112206666
- ☎ Help Desk: + 94 – 112206636, +94 – 112206640,
+ 94 – 112206642, + 94 – 112206690 - 3, + 94 – 112206699
- ☎ + 94 – 112206651, + 94 – 112206656, + 94 – 112206694
- 🌐 www.epf.lk

Steps to be followed for sending contributions and member contribution details

Steps

- a. Assign EPF membership numbers for employees in numerical order. No member should be allocated a number already allocated to another member in the past or at present.
- b. Include the National Identity Card (NIC) number of the employee.
- c. Calculate contribution of each employee (minimum 8% from employee and 12% from employer) based on their **total earnings** for a particular month.

Definition of Total Earnings : It includes employee salary ,wages or fees, cost of living allowance , holiday payments ,cash value of cooked or uncooked food supplied by the employer, food allowance, any kind of specified remuneration and payments in the form of discounts (commissions) , piece rate payments and contract basis payments.

- d. Send the member contribution details along with the contributions. Contributions sent without member contribution details are not credited to the member's account and will lead to complications and penalties.
- e. **Payment Due Date:** Send monthly contributions to reach EPF before the expiry of the last working day of the following month.

If not, a surcharge will be imposed against the employer according to the delay.

Surcharges for Delayed Payments:

01 day	-	10 days	-	5%
10 days	-	01 month	-	15%
01 month	-	03 months	-	20%
03 months	-	06 months	-	30%
06 months	-	12 months	-	40%
More than 12 months			-	50%

- f. **Mode of Payment and methods of forwarding member contribution details:** Choose the mode of payment applicable to you from the options given below. However, EPF recommends on-line payment/Direct Debit System in order to provide many benefits to the EPF members, employers and the EPF.

(f-1) e-Return System (electronic filing)

- i. According to the EPF (Amendment) Act. No 2, of 2012, all employers who have a minimum of 50 employees should submit their employees' EPF contributions and member details on monthly basis through electronic media.
- ii. Register under e-Return system by submitting the registration form provided by EPF, directly to the EPF or via authorized commercial banks to transmit contribution details through their websites.
- iii. Obtain the database of the employees who have been registered under National Identity Card (NIC) numbers from the EPF Department. If the employees have not been re-registered under NIC, complete the RR6 form and forward employees' details for Re- Registration.
- iv. Prepare following text files as per the formats given by EPF/ authorized banks to transmit contribution details through their websites ;

(iv-a) Contribution Detail File:

This file contains the details of employees and their monthly contributions.

(iv-b) Payment Summary File:

This contains a summary of the monthly contribution for the period specified in the Contribution Details File.

- v. Check the accuracy of the created text files with the EPF Department/ authorized banks before transmitting contribution details.
- vi. Submit e>Returns (text files) through one of the following ways.

(vi-a) Web Sites of Commercial Banks:

Transmit contribution details through commercial bank websites. Currently this facility is available with Commercial Bank of Ceylon PLC on Pay Master System, Bank of Ceylon on i-Net System, People's Bank on EPF Net system, Sampath Bank PLC on Vishva Corporate System, Hatton National Bank PLC on PAYFAST system. (National Development Bank and Seylan Bank will be joined in 2016).

(vi-b) E-mail system:

Transmit contribution details to EPF through epf@cbsl.lk.

- vii. Remit the contributions to the EPF through one of the following modes of payment.

(vii-a) On-line Payment

This facility is available to the employers who submit their e>Returns through Commercial Bank websites specified under (vi-a). Once the member detail file is successfully uploaded to the system, funds could be directly transferred to the EPF account from above banks account.

(vii-b) Direct Debit

Submit a Direct Debit Authorization Form certified by the employer's bank to the EPF to enable it to make the fund transfer. Text files should reach the EPF through e-mail at least five days before the last working day of the particular month and the relevant fund transfer is made on the last working day of the month accordingly.

(f-2) Manual system

- i. Employers having less than 50 employees have to fill the "Form - C" in triplicate, which can be obtained (issued free of charge) from the nearest Labour office or download from the EPF website to send the first contributions of all your employees.
- ii. Use the pre-printed "Form - C" which will be sent by the EPF to the employer by post monthly to send contribution details. When a new employee (member) is recruited, details should be included in the "Form - C" of the particular month. Member details should be duly filled as per the National Identity Card (NIC) of the new member.

iii. Remit contributions to the EPF through one of the following modes of payment monthly.

(iii-a) Cheques and bank drafts should be drawn in favour of the "Superintendent of Employees' Provident Fund".

(iii-b) EPF remittances through cash or cheques are accepted at all the branches of People's Bank in the Western Province and selected branches in other provinces.

In addition, cash payments could be made at the Bank of Ceylon Taprobane branch.

(iii-c) Money Orders-Paying Office should be indicated as "Colombo".

iv. Remit contributions to the EPF through one of the following modes of payment monthly.

(iv-a) Remit contributions through People's Bank.

- Fill up an "EPF cheque/cash deposit slip" which could be obtained at the People's Bank branches.
- Each "EPF cheque/cash deposit slip" should be submitted only for one month EPF payment with a 'C' form issued monthly by EPF Department with a 'Reference number'.
- The reference number (Ref. No.) which is printed below the address of "C" form, should be written down in the particular area of the "EPF cheque/cash deposit slip".

(iv-b) Post the original document with the instruments of payment (Cheque / Money Order/ Bank Draft) to Superintendent of EPF, Lloyd's Building, No.13, Sir Baron Jayatilaka Mawatha, Colombo 1 or deliver it to collection counter of EPF.

2.7 Paying ETF

The organization that is concerned with this is Employees' Trust Fund Board (ETF).

✉ Assistant General Manager (Contribution Collection & Surcharges)
Employees' Trust Fund Board
Labour Secretariat
Colombo 05
Sri Lanka.

☎ 94-11-2503911

📠 94-11-2369844

🌐 www.etfb.lk

Employers are required to remit monthly an amount equivalent to 3% of total earnings of employees to this board. Contribution of a month should be sent to reach the E.T.F. Board on or before the last working day of the following month. An employer who fails to pay contributions on the due date shall be liable to pay surcharges on delayed payments.

For the purpose of ETF payments, employers have been categorized into 02 categories.

1. Larger Category (Employers having more than 15 employees)
2. Smaller Category (Employers having less than 15 employees)

1. USING OF ADVICE OF REMITTANCE FORMS

- Employers having more than 15 employees should use Remittance Form R1 and employers having less than 15 employees should use Remittance Form R4.
- Employers making payments with Remittance Form R1 should continue to do so even if the number of employees falls below 15 in any month. Further, all corporations & Statutory Boards should use Remittance Form R1. Such employers should send the individual member contribution details in Form II Returns on half yearly basis.
- To change the Remittance Form from R4 to R1 as a result of the increase of the number of employees, the ETF Office should be informed to get the necessary instructions.

2. PAYMENT OF CONTRIBUTIONS

Employers can contribute to ETF either by manual payment system or by electronic payment system.

(A) Manual Payments

The following methods can be used to pay contributions/surcharges to the Fund:

- (a) By Cheques/Bank Drafts
 - (b) Payment by Cash
 - (c) Use of Money Orders
- Complete the relevant Remittance Form R1 or R4 in duplicate which should accompany the payment.
 - Cheque should be crossed and drawn in favour of “Employees’ Trust Fund Board”. In the Money Orders paying Post Office should be indicated as “Colombo”.
 - If payment is to be made by Cheque/Bank Drafts/Money Order, make payment by post or personally on weekdays from 8.30 a.m. to 4.00 p.m. at ETF Board Head Office, Regional Offices of the E.T.F. Board or to the E.T.F. cheque collecting counter at 5th City branch of Bank of Ceylon Building Colombo 01, Sri Lanka.
 - Payments in cash, are accepted at Bank of Ceylon Torrington Square, Colombo 07. People’s Bank, No. 475/1, Elvitigala Mawatha, Narahenpita or Bank of Ceylon, Super Grade Branch, Pettah.
 - Use a separate remittance form for each month in respect of payment of arrears. If not, a separate schedule indicating the breakdown of the total amount should be attached.
 - Employers should take the responsibility for surcharges imposed for delayed payments which occur due to submitting incomplete and incorrect Cheques/Remittance Forms and making payments after the due date. It is necessary to provide all information requested in the remittance forms correctly.

(B) Electronic Payments

To provide a better service to the employers, ETF Board has introduced “on line” payment scheme through following banks, since it is the most convenient and quick payment system.

BANK	TELEPHONE NO.
Bank of Ceylon	011 2471613 / 011 2203104
People’s Bank	011 2594503 / 011 5634120
Commercial Bank of Ceylon PLC	011 2353480 / 011 2353599
Sampath Bank PLC	011 5600573 / 011 5600600
Hatton National Bank PLC	011 2661976
National Development Bank	011 2448448

Steps

- Through Internet, Employers are able to pay contributions/surcharges to the Employees’ Trust Fund Board and upload contribution details of the members, 24 hours of any day irrespective of a bank holiday from their own offices or from any remote location.
 - Employers should register with the respective bank and obtain a password. Please contact Customer Service Officers of these banks to obtain application forms/instruction sheets and to get clarification.
 - Steps to be followed to make the payments and upload Form II Returns (Member Details) through Internet are provided by the respective banks.
 - In case of surcharge payments, entering of Surcharge Notice Number is mandatory.
 - Receipt is generated through the Computer itself after successful completion of the transaction.
3. Payments of ETF contributions in respect of future months are not in compliance with the Employees’ Trust Fund Act. Any such contributions, if received by the Board, will be returned to the respective employers.
 4. When an employer makes a payment on behalf of employees by mistake or in excess, request to refund such overpayment should be forwarded to the Board within a period of one year from the date on which the payment was made. Such requests made by the employers after the stipulated period will not be considered.

2.8 Making an Export

The main organizations that are concerned with this are Sri Lanka Customs and Sri Lanka Export Development Board.

- ✉ Export Directorate
Sri Lanka Customs Head Quarters,
No. 40, Main Street,
Colombo 11
Sri Lanka.
- ☎ 94-11-2470945, 011-2470946, 011-2470947, 011-2470948
- ☎ 011-2389536, 011-2430691
- ✉ Air Cargo Village Terminal
Sri Lanka Customs
Katunayake
Sri Lanka.
- ☎ 94-11-2256689, 2264476
- 🌐 www.customs.gov.lk
- ✉ Sri Lanka Export Development Board
No. 42, Nawam Mawatha
Colombo 02.
Sri Lanka.
- ☎ 94-11-2300705-11
- @ edb@edb.gov.lk
- 🌐 www.srilankabusiness.com

The following steps are required to export goods from Sri Lanka.

Steps

1. Register with following institutions.

- Sri Lanka Export Development Board
- Inland Revenue Department Tax Identification No. & VAT No.
- Sri Lanka Customs

Documentary requirements

- Application Form
- The original Business Registration Certificate or Certificate of Incorporation
- Registration of a Company certified by the Registrar of Companies
- Memorandum and Articles of Association

Note: Application forms could be downloaded from respective websites.

Export license/registration

(i) Tea

Register with Sri Lanka Tea Board (SLTB)

Requirements:

- Business Registration Certificate
- Sufficient Financial Resources (1 million working capital)
- Adequate warehouse facilities
- Completed application form – Application available with SLTB

Registration fees

- Registration fee = Rs. 50,000/- + Value Added Tax (VAT)
+ Nation Building Tax (NBT)
 - Packers registration fee (Local) :
 - 2,500 kg = Rs. 5,000/- + VAT + NBT
 - 2,500 kg – 5,000 kg = Rs. 10,000/- + VAT + NBT
 - 5,000 kg above = Rs. 25,000/- + VAT + NBT
 - Warehouse Reg. fee = Rs. 25,000/- + VAT
 - Renewal fee = Rs. 10,000/-
 - Lion Logo fee = Rs. 5,000/- per year
 - Importers registration fee = Rs. 10,000/- + VAT
 - Renewal fee = Rs. 5,000/-
- For more details – Sri Lanka Tea Board
No. 574, Galle Road ,
Colombo 3
Sri Lanka.

(ii) Coconuts and Coconut products

Register with Coconut Development Authority.

Registration fees

- Kernel products = Rs.10,000/- + VAT + NBT
- Coconut shell products = Rs.10,000/- + VAT + NBT
- Coconut fibre products = Rs.10,000/- + VAT + NBT
- Raw / Value Added = Rs.10,000/- + VAT + NBT
- Fresh Coconut :
 - Less than 30,000 nuts = Rs.50,000/- + VAT + NBT
 - More than 30,000 nuts = Rs.500,000/- + VAT + NBT
- FG (Coconut Wood /Coconut Leaves) = Rs.5,000/- +
VAT+NBT

For more details – Coconut Development Authority
54, Nawala Road
Narahenpita
Colombo 05
Sri Lanka.

(iii) Gems and Jewellery

Should obtain Gem Dealers Licence from the National Gem and Jewellery Authority.

Service Charges on Consignment Basis (Annual)

- Rs.100,000/- = Rs.1,200/- + VAT + NBT
- Rs.500,000/- = Rs.3,000/- + VAT + NBT
- Rs.1,000,000/- = Rs.5,000/- + VAT + NBT
- Rs.2,000,000/- = Rs.10,000/- + VAT + NBT
- Over 2,000,000/- = Rs.35,000/- + VAT + NBT

For more details – National Gem and Jewellery Authority
No. 25, Galle Face Terrace
Colombo 03
Sri Lanka.

(iv) Textile and Readymade Garments

Should be registered with the Apparel Export Service Division of the Ministry of Industry & Commerce.

Note : Items under license control

Items	Recommended Authority
(a) Coral chanks, conch shells	Department of Fisheries and Aquatic Resources Development
(b) Wood including logs and sawn timber	Forest Department
(c) Article of Wood	National Crafts Council and Department of Forest
(d) Ferrous/Non-ferrous Metal, Scrap/Waste	Department of Import and Export Control

Note: Items prohibited or restricted for export

- Dead or live animals or their parts (except under permit issued by the Director of Wild Life, Domestic Animals are excluded)
- Antiquities/Cultural property/Items of Archeological value
- Dangerous drugs
- Explosives
- Live ornamental fish (except under permit issued by Director, Fisheries and Aquatic Resources)
- Minerals in raw form (except under permit issued by Geological Survey and Mines Bureau)
- Obscene publications and literature
- Protected plants

2. Prepare a pro-forma invoice and send it to buyer

Pro-forma invoice is an invitation to the buyer to place a firm order

Details that should be mentioned in the pro-forma invoice;

- Product description
- Quality
- Price
- Terms of Payments
- Terms of Delivery
- Packing and making details

Delivery terms

Three types of delivery terms;

1. FOB – Free On Board
2. CFR – Cost and Freight
3. CIF – Cost Insurance and Freight

Terms of Payment

- Advance payment
- Letters of Credit
- Documentary collection
- D/P (documents against payments)
- D/A (documents against acceptance)
- Open account
- Consignment account

3. Send trade samples of products to foreign buyer (by air mail)

Samples up to the value of Rs. 10,000/- can be exported freely on Customs simplified declaration

Only custom declaration form needs to be furnished

4. Ensure that :

- the products or commodities are properly packed
- the packaging has been done according to the trade contract
- the shipping marks and the port of destination is marked on all packages

5. Reserve cargo space

Sea cargo - Exporter should get shipping spaces from the shipping agent. Exporter should submit shipping notes (Exp. 3a forms – 3 copies) to shipping agent.

Air cargo - Exporter should check with the "Air Line Agents". Exporter should submit a document called "Shippers letter of instruction". This document will be used to issue the Airway Bill.

Certificates required for exports:

- Certificate of Origin (Preferential) – Issued by Department of Commerce.
- Certificate of Origin (Non-Preferential) – Issued by Ceylon Chamber of Commerce & National Chamber of Commerce.
- Quality Certificate – Issued by Sri Lanka Standard Institution.
- Health Certificate – Issued by Department of Animal Production and Health, when exporting meat, fish and live animals.
- Phytosanitary Certificate – Issued by the Plant Quarantine Service of the Department of Agriculture, when cut flowers and foliage plants, fruits and vegetables are being exported.
- Fumigation Certificate – Fumigation activities are done by plant quarantine service of the Department of Agriculture. This certificate may be required by buyers/government for the import of agricultural products such as cut flowers, foliage plants, sesame seeds, cashew nuts, tea *etc.*

6. Obtain customs approval before transporting goods to the port

Approval – Exporter should prepare Customs Declaration (CUSDEC – Form 53) Form I when there is only one item and Form II (when there is more than one item), in two copies with following documents

- Invoice
- Shipping note (Captain's copy)
- Licence (if required)
- Packing list (if required)
- Copies of CUSDEC are named as follows;
 - Warrant copy
 - Security copy
 - Party's copy (optional)
 - Statistical copy
- Export Cess wherever applicable has to be paid.
- Cess charges on exports are as follows:

Annexure I – Government Gazette No. 1681/5 of 22.11.2010

Annexure II – Government Gazette No. 1519/8 of 16.10.2007

&

<i>HS Heading</i>	<i>HS Code</i>	<i>Description</i>	<i>Cess</i>
40.02	4002.11	Latex	Rs. 4/- per kg.
40.06	4006.90	Other	Rs. 4/- per kg.

- Customs duty on exports :
 - Silica Quartz
 - 20% up to USD 140/- to 190 FOB per MT
 - 14% between USD 140/- to 190/- FOB per MT
 - 09% between USD 191/- to 240/- FOB per MT
 - 03% between USD 241/- to 299/- FOB per MT
 - Free exceeding USD 300/- FOB per MT
- Royalty on exports
 - Chank and Conch shell – Rs. 100/- per 1,000 pcs.

7. Customs Examination

The Chief Export Officer would decide the type of examination, if any to be done based on risk analysis.

8. Pay Port charges

Before transporting goods to the Port, pay charges to the Finance Division of the Sri Lanka Ports Authority. To pay these charges 3 completed copies of shipping note should be submitted to the Finance Division.

Charges could be categorised as follows:

- Landing and delivery charges
- Shipping charges
- Bonding and entrepot charges
- Crane charges
- Occupation charges
- Ancillary charges for services if required

9. Make arrangements to move Cargo to the Port

Submit following documents to Export Office of the SLPA/JCT/SAGT

- Shipping Note - (3a form) 5 copies
- Cargo Dispatch Note - (3b form) (CDN form) 6 copies
- CUSDEC form (Security Copy)

Once all cargo have been loaded, shipping note is converted to the Mate's receipt when the captain of the vessel signs it.

Collect exporters copy of the mate's receipt from SLPA export office and submit to Shipping Agent to obtain Bill of Lading and pay freight charges to the shipping agent.

Note:

(i) Exports by Air

Cargo including those of perishable nature such as food items, could be exported on declaration to the Customs at the Air Cargo Village Terminal (ACVT) at Katunayake around the clock on a simplified process (all other conditions apply).

(ii) Submit following documents to the bank

- Commercial Invoice
- Original Bill of Lading/Airway Bill
- Insurance Policy (if on CIF Price)
- Bill of Exchange (if requires)
- Letter of Credit
- Certificate of Origin/Generalized System of Preference (GSP) Certificate
- Packing List

(iii) Submit following documents on the request of the buyer

- Quality Certificate
- Health Certificate
- Phytosanitary Certificate
- Fumigation Certificate
- Hazard Analysis and Critical Control Points (HACCP) Certificate (for food items)

1. EDB CESSSES ON IMPORTS

Products	:	Selected imported items
Gazette No.	:	1733/6 of 21/11/2011
Objectives	:	<ul style="list-style-type: none"> - Discourage imports of non-essential items - Protection of local farmers/manufacturers - Funds for implementation of Export Development Programme
Rates	:	<p>Different rates (Ranging from 1% to 35%) where ad valorem and unit rates are specified, the rate whichever is higher is applicable.</p> <p>Computation of Cess Levy: (CIF value + 10% of CIF value) rate of cess levy <i>or</i> Quantity unit rate of cess levy</p>
Not applicable	:	<ul style="list-style-type: none"> - To drugs registered under the Cosmetic Devices and Drugs Act - To Ayurvedic, Unani and Siddha preparations (other than cosmetic, preparations) - Raw materials, intermediate goods, parts and accessories to be used for the transformation of fashion jewellery and containers of or packaging recommended by the Ministry of Industrial Development

2. EDB CESSSES ON EXPORTS (Gazetted by Gazette Notification No. 1733/5 of 21/11/2011)

H.S. Hdg (I)	H.S Code (II)	Description (III)	Rate of Cess (IV)	Unit
05.08	0508.00	Coral and similar materials, unworked or simply prepared but not otherwise		
	0508.00.10	Chanks	Rs.100/- per 1,000 units	1,000 units
08.01		Coconuts, Brazil nuts and cashew nuts,		
		Coconuts :		
		-		
	0801.12	In the inner shell (endocarp)	Rs.7/= per unit	unit
09.02		Tea, whether or not flavoured.		
	0902.40	fermented tea.		

Contd.

		---	Other:		
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly	Rs.10/- per kg or 2.5% of the	kg
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly	Rs.10/- per kg or 2.5% of the	kg
	0902.40.93	----	Other, flavoured	Rs.10/- per kg or 2.5% of the	kg
	0902.40.99	----	Other	Rs.10/- per kg or 2.5% of the	kg
09.04			Pepper of the genus Piper ; dried or		
		-	Pepper :		
	904.11	--	Neither crushed nor ground		
	0904.11.10	----	exceeding 450grams per liter	Rs.10/= per kg	kg
	0904.11.11	----	Organic	Rs.10/= per kg	kg
	0904.11.19	----	Other	Rs.10/= per kg	kg
	0904.11.90	----	Other	Rs.3/= per kg	kg
09.05			Vanilla		
	0905.00				
	0905.10	--	Neither crushed nor ground		

Contd.

	0905.10.10	---	Vanilla pods		Rs.3/= per kg	kg
09.06			Cinnamon and cinnamon-tree flowers.			
		-	Neither crushed nor ground :			
	906.11	--	Cinnamon (<i>Cinnamomumzeylanicum</i>)			
	0906.11.10	----	Organic		Rs.6/= per kg	kg
	0906.11.13	----	Qullings		Rs.6/= per kg	kg
	0906.11.14	----	Featherings		Rs.6/= per kg	kg
	0906.11.15	----	Chips		Rs.6/= per kg	kg
	0906.11.90	---	Other			
	0906.11.93	----	Qullings		Rs.6/= per kg	kg
	0906.11.94	----	Featherings		Rs.6/= per kg	kg
	0906.11.95	----	Chips		Rs.6/= per kg	kg
09.07			Cloves (whole fruit, cloves and stems):			
	0907.10	-	Neither crushed nor ground			
	0907.10.10	----	Organic		Rs.6/=per kg	kg

	0907.10.11	----	Whole fruit		Rs.6/=per kg	kg
	0907.10.12	----	Cloves		Rs.6/=per kg	kg
	0907.10.13	----	Stems		Rs.6/=per kg	kg
	0907.10.90	----	Other			
	0907.10.91	----	Whole fruit		Rs.6/=per kg	kg
	0907.10.92	----	Cloves		Rs.6/=per kg	kg
	0907.10.93	----	Stems		Rs.6/=per kg	kg
09.08			Nutmeg, mace and cardamoms.			
		-	Nutmeg			
	0908.11	--	Neither crushed nor ground			
	0908.11.10	---	Organic		Rs.10/=per kg	kg
	0908.11.11	----	Wormy and Punky		Rs.10/=per kg	kg
	0908.11.19	----	Other		Rs.10/=per kg	kg
	0908.11.90	----	Other			
	0908.11.91	----	Wormy and Punky		Rs.10/=per kg	kg
	0908.11.99	----	Other		Rs.10/=per kg	kg
		-	Mace			
	0908.21	--	Neither crushed nor ground		Rs.3/= per kg	kg

23.02				Bran, sharps and other residues, whether			
	2302.10	-		Of maize (corn)	Rs.1/= per kg		kg
	2302.40	-		Of other cereals :			
	2302.40.10	---		Rice	Rs.1/= per kg		kg
25.04				Natural graphite.			
	2504.90	-		Other:			
	2504.90.10	---		Waste	Rs.200/- per mt		mt
	2504.90.90	---		Other	Rs.10,000/- per mt		mt
25.05				Natural sands of all kinds, whether or not			
	2505.10	-		Silica sands and quartz sands :			
	2505.10.10	---		Waste	Rs.1,250/= per mt		mt
	2505.10.90	---		Other	Rs.1,250/= per mt		mt
	2505.90	-		Other	Rs.5,000/= per mt		mt

25.06			Quartz (other than natural sands);		
	2506.10	-	Quartz :		
	2506.10.10	---	Raw vein quartz	Rs.4,400/= per mt	mt
25.07	2507.00		Kaolin and other kaolinic clays, whether	Rs.1,100/= per mt	mt
25.10			Natural calcium phosphates, natural		
	2510.10	-	Unground :		
	2510.10.10	---	Rock phosphate	Rs.4,400/= per mt	mt
25.13			Pumice stone; emery; natural corundum,		
	2513.20	-	Emery, natural corundum, natural garnet and	Rs.24,200/= per mt	mt
25.16			Granite, prophyry, basalt, sandstone and		
			Granite :		
	2516.11	--	Crude or roughly trimmed	Rs.24,000 per cubic meter(m3)	ubic meter (m
	2516.12	--	Merely cut, by sawing or otherwise, into	Rs.12,000 per cubic meter(m3)	ubic meter (m

Contd.

	2516.20	-	Sandstone	Rs.12,000 per cubic meter(m3)	cubic meter (m
	2516.90	-	Other monumental or building stone	Rs.12,000 per cubic meter(m3)	cubic meter (m
25.17			Pebbles, gravel, broken or crushed stone,		
		-	heading 25.15 or 25.16, whether or not heat-		
	2517.49	--	Stones - Other	Rs.3,300/= per mt	mt
25.25			Mica, including splittings; mica waste.		
	2525.10	-	Crude mica and mica rifted into sheets or	Rs.1,100/= per mt	mt
	2525.30	-	Mica waste	Rs.110/= per mt	mt
25.26			Natural steatite, whether or not roughly		
			trimmed or merely cut, by sawing or		
	2526.10	-	Not crushed, not powdered	Rs.3,300/= per mt	mt
	2526.20	-	Crushed or powdered	Rs.2,200/= per mt	mt

Contd.

25.30				Mineral substances not elsewhere specified or included.		
	2530.10	-		Vermiculite, perlite and chlorites,	Rs.1,100/= per mt	mt
	2530.20	-		Kieserite, epsomite (natural magnesium sulph	Rs.1,100/= per mt	mt
	2530.90	-		Other :		
	2530.90.10	---		Natural arsenic sulphides	Rs.1,100/= per mt	mt
	2530.90.20	---		Broken concrete	Rs.1,100/= per mt	mt
	2530.90.90	---		Other	Rs.1,100/= per mt	mt
26.14	2614.00			Titanium ores and concentrates :		
	2614.00.10	---		Ilmanite	Rs.1,650/= per mt	mt
	2614.00.20	---		Rutile	Rs.2,200/= per mt	mt
	2614.00.90	---		Other	Rs.1,100/= per mt	mt
26.15				Niobium, tantalum, vanadium or zirconium ores and concentrates.		
	2615.10	-		Zirconium ores and concentrates	Rs.550/= per mt	mt

Contd.

	2615.90	-	Other		Rs.110/= per mt	mt
40.01			Natural rubber, balata, gutta-percha,			
	4001.10	-	Natural rubber latex, whether or not pre-			
	4001.10.10	---	Centrifuged rubber		2% or Rs.15/= per kg	FOB or Kg
	4001.10.90	---	Other		2% or Rs.15/= per kg	FOB or Kg
		-	Natural rubber in other forms :			
	4001.21	--	Smoked sheets :			
	4001.21.10	---	R.S.S.1		2% or Rs.15/= per kg	FOB or Kg
	4001.21.20	---	R.S.S.2		2% or Rs.15/= per kg	FOB or Kg
	4001.21.30	---	R.S.S.3		2% or Rs.15/= per kg	FOB or Kg
	4001.21.40	---	R.S.S.4		2% or Rs.15/= per kg	FOB or Kg
	4001.21.50	---	R.S.S.5		2% or Rs.15/= per kg	FOB or Kg
	4001.21.90	---	Other		2% or Rs.15/= per kg	FOB or Kg
	4001.22	--	Technically specified natural rubber (TSNR)		2% or Rs.15/= per kg	FOB or Kg
	4001.29	--	Other :			
			Crepe :			
	4001.29.11	----	Sole		2% or Rs.15/= per kg	FOB or Kg
	4001.29.12	----	Pale		2% or Rs.15/= per kg	FOB or Kg

Contd.

	4001.29.13	----	Brown		2% or Rs.15/= per kg	FOB or Kg
	4001.29.14	----	Scrap		2% or Rs.15/= per kg	FOB or Kg
	4001.29.20	---	Block rubber		2% or Rs.15/= per kg	FOB or Kg
	4001.29.30	---	Low nitrogen natural rubber (LNNR)		2% or Rs.15/= per kg	FOB or Kg
	4001.29.40	----	Deproteinized natural rubber (DPNR)		2% or Rs.15/= per kg	FOB or Kg
	4001.29.50	---	MG rubber		2% or Rs.15/= per kg	FOB or Kg
	4001.29.60	---	SP rubber		2% or Rs.15/= per kg	FOB or Kg
	4001.29.70	---	Other chemically modified form of rubber		2% or Rs.15/= per kg	FOB or Kg
	4001.29.90	----	Other		2% or Rs.15/= per kg	FOB or Kg
	4001.30	-	Balata, gutta-percha, guayule, chicle and		2% or Rs.15/= per kg	FOB or Kg
41.01			Raw hides and skins of bovine (including			
	4101.20	-	Whole hides and skins, unsplit, of a weight pe		75% or Rs.500/- per kg	FOB or Kg
	4101.50	-	Whole hides and skins, of a weight		75% or Rs.500/- per kg	FOB or Kg
	4101.90	-	Other		75% or Rs.500/- per kg	FOB or Kg
41.02			Raw skins of sheep or lambs (fresh, or			
	4102.10	-	With wool on		75% or Rs.500/- per kg	FOB or Kg
		-	Without wool on :			

Contd.

	4102.21	--	Pickled		75% or Rs.500/- per kg	FOB or Kg
	4102.29	--	Other		75% or Rs.500/- per kg	FOB or Kg
41.03			Other raw hides and skins (fresh, or			
	4103.20	-	Of reptiles		75% or Rs.500/- per kg	FOB or Kg
	4103.30	-	Of swine		75% or Rs.500/- per kg	FOB or Kg
	4103.90	-	Other		75% or Rs.500/- per kg	FOB or Kg
41.04			Tanned or crust hides and skins of bovine			
		-	In the wet state (including wet-blue) :			
	4104.11	--	Full grains, unsplit;			
	4104.11.10	---	Wet blue chrome-tanned		10%	FOB
	4104.11.90	---	Other		10%	FOB
	4104.19	--	Other :			
	4104.19.10	---	Wet blue chrome-tanned		10%	FOB
	4104.19.90	---	Other		10%	FOB
		-	In the dry state (crust) :			
	4104.41	--	In a dry state - Full grains, unsplit, grain		10%	FOB
	4104.49	--	Other		10%	FOB

41.05				Tanned or crust skins of sheep or lambs,				
	4105.10	-		In the wet state (including wet-blue)		10%		FOB
	4105.30	-		In the dry state (crust)		10%		FOB
44.03				Wood in the rough, whether or not				
		-		Other :				
	4403.99	--		Other		15%		FOB
72.04				Ferrous waste and scrap; remelting scrap				
	7204.10	-		Waste and Scrap of cast iron		10%		FOB
		-		Waste and Scrap of alloy steel:				
	7204.21	--		Of stainless steel		10%		FOB
	7204.29	--		Other		10%		FOB
	7204.30	-		Waste and scrap of tinned iron or steel		10%		FOB
		-		Other waste and scrap:				
	7204.41	--		Turnings, shavings, chips, milling waste,		10%		FOB

Contd.

	7204.49	--	Other		10%	FOB
	7204.50	-	Remelting scrap ingots		10%	FOB
74.04	7404.00		Copper waste and scrap		50%	FOB
75.03	7503.00		Nickel waste and scrap		25%	FOB
76.02	7602.00		Aluminium waste and scrap		25%	FOB
78.02	7802.00		Lead waste and scrap		25%	FOB
79.02	7902.00		Zinc waste and scrap		25%	FOB
80.02	8002.00		Tin waste and scrap		25%	FOB

Contd.

Cess Duty – Correction

“Import Cess Duty” mentioned in the Gazette Notification (Extraordinary) No. 1516/16 of 25.09.2007 has been changed as “Export Cess Duty” according to the Gazette Notification (Extraordinary) No. 1519/08 of 16.10.2007. Export Cess Duty should be levied as under mentioned schedule.

Gazette Notification No. 1516/16 of 25.09.2007 has been rescinded by the new Gazette Notification No. 1519/8 of 16.10.2007.

Schedule

H.S. Heading	H.S. Code	Column I	Column II
		Coconut Product	Rate of Cess
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers and motorized, mops and feather dusters; prepares knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	
	9603.10.01	Brooms made of coconut fiber	5 cents per unit

SRI LANKA EXPORT DEVELOPMENT ACT NO. 40 OF 1979

Order under Section 14

By virtue of power vested in me by Section 14(1) of the Sri Lanka Export Development Act, No. 40 of 1979, I, Rishad Bathiudeen, Minister of Industry and Commerce with the concurrence of the Minister of Finance and Planning, do by this Order declare that with effect from 25th December, 2010, an Export Cess shall be charged, levied and paid on export of goods enumerated in Column III of the Schedule hereto at rates specified in the corresponding entry in Column IV, in the same Schedule hereto.

Rishad Bathiudeen

Minister of Industry and Commerce

Ministry of Industry and Commerce
Colombo

23 December, 2010

Schedule

H.S. Heading (I)	H.S. Code (II)	Description (III)	Rate of Cess (IV)
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
	0801.19	Other	
	0801.19.10	Coconuts – Husked or partially husked	Rs. 30/- per unit

2.9 Making an Import

The organization that is concerned with this is Sri Lanka Customs.

- ✉ Director General of Customs
Customs House
40, Main Street
Colombo 11
- ☎ 94 -11-2347881
- ☎ 94-11-2446364
- ☎ Customs Information Centre
94-11-2342012
- ☎ Deputy Director of Customs (Long Room)
94-11-2337076
- ☎ 94-11-2337076
- 🌐 www.customs.gov.lk

Steps

1. Submit duly filled Customs Form No: 53 (CUSDEC I & II) with all the required documents, signed by the consignee and the declaration to Long Room.

The CUSDECs should be submitted in following copies:

- Warrant copy
- Delivery copy
- Consignee' copy

Documentary Requirements:

- (i) Bill of Lading
- (ii) Delivery Order
- (iii) Bank stamped invoice other than instance where goods have been imported on NFE basis.

If the goods have been imported on NFE, all such importations are subject to exchange control approval or approval from the relevant Ministry. If the importer is unable to get their approval, the goods released on recovery of penalty not exceeding 5% of CIF value under the exchange control regulation.

- (iv) Any technical information required to classify the HS Code
- (v) Documents to prove the Country of Origin
- (vi) If the goods imported as restricted, necessary licenses

permits from relevant authority such as Telecommunication Regulatory Commission (TRC), Cosmetic Devices and Drugs Authority (CDDA), Sri Lanka Standards Institution (SLSI), Import and Export Control Department *etc.*

- (vii) Value Declaration Form (VDF) duly filled in two copies
Automated value declaration form has been introduced with effect from 01.03.2016
- (viii) Proof for the mode of remittance such as Letter of Credit, Telegraphic Transfer *etc.*
- (ix) Packing List
- (x) Any special certificates such as duty waivers *etc.*

Note:

- (i) Submission of CUSDEC can be either in the way of hard copy or electronically,
 - (ii) Importer should get service of Customs House Agent for transacting business of submission documents and clearance of goods.
 - (iii) For imports by an entity approved by BOI of Sri Lanka, processing of documents is carried out by BOI (not in Long Room).
2. Receive Certified Assessment Notice from the Long Room by the importer (or its agent) for making payments to the bank. Payments also could be made electronically.
 3. After the payment is made, forward CUSDEC with all connected documents to the relevant unit to verify the accuracy of the submitted documents.

If the unit Superintendent of Customs or Appraiser raised any doubt about the declared value, they would mark as doubt on the VDF. Then such CUSDECs are forwarded to screening unit and according to their criteria marking those CUSDECs as subject to detail examination under red channel. During the examination process drawn samples from consignments and refer them to valuation branch to determine the value. Having determined the value if there is any adjustments to be made to the declared value, frame an additional CUSDEC for the short payment and again refer the CUSDEC to the respective examination yard.

4. Examine the goods according to the criteria decided by the Screening Unit.
5. Release the goods.

2.10 Registering a Vehicle

The organization that is concerned with this is the Department of Motor Traffic.

✉ Commissioner General of Motor Traffic
Department of Motor Traffic
341, Elvitigala Mawata
Narahenpita
Colombo 5
Sri Lanka.

☎ 94-11-2694331, 2694332, 2694333, 2694334, 2694335,
2694336

📠 94-11-2694338

🌐 www.motortraffic.gov.lk

The following steps are required to register a new motor vehicle.

Steps

1. Obtain an application form (MTA 2) from Department of Motor Traffic, Divisional Secretariats, or download an application from the website (www.motortraffic.gov.lk).
2. Submit completed application with the following documents:
 - (i) Two (2) photographs of the vehicle owner (3.5 cm x 2.5 cm, black & white or colour), the Grama Niladhari in the relevant area, Justice of Peace or the vehicle importer should certify on the reverse of the photograph. (If the vehicle owner presents himself and personally submits his application for registration, the supervising Officer of the relevant section can certify the photograph on production of the identity card).
 - (ii) A certified photocopy of the identity card/driving licence/valid passport of the vehicle owner.
 - (iii) In case of a reconditioned vehicle cancelled overseas, Certificate of Registration (along with English translation of the Certificate).
 - (iv) Customs Entry (Exchange Copy/Customs-53).
 - (v) Customs Assessment Notice.
 - (vi) Relevant invoice relating to new vehicles.
 - (vii) Certificate issued by a Motor Vehicle examiner after the vehicle has been examined (Certificate of Weight) or prototype of the vehicle instead of examination and relevant certificate of motor vehicle chassis number and engine number are examined and certified by a Motor Vehicle Examiner.

- (viii) If the vehicle has been imported on an import license, originals of such licence and amendments thereof if available.
- (ix) Duly perfected Form MTA 3 for the registration of absolute ownership.
- (x) If registered with a mortgage a certified copy of the mortgage deed with official stamp.
- (xi) Pre-Shipment Inspection Certificate issued by Bureau Veritas (and Japan Auto Appraisal Institute for Japan) of the relevant exporting country for reconditioned vehicles (other than special purpose & land vehicles) of HS Codes 87.01, 87.02, 87.03, 87.04 and 87.05 (only for the vehicles shipped after 01.03.2007).
- (xii) Two post card size coloured photographs of the vehicle (front and left or right side). Owner should be certify if mentioning the chassis number and engine number.

Note:

1. A separate application should be submitted for the allocation of a specific number and engine number within 30,000 numbers ahead, will be charge additionally according to as follows:

	Motor Bicycle/ Three wheels	All other vehicles
1 – 10,000	Rs. 6,000/-	Rs. 50,000/-
10,001 – 20,000	Rs. 8,000/-	Rs. 60,000/-
20,001 – 30,000	Rs. 10,000/-	Rs. 70,000/-

2. In case of a vehicle purchased in an auction of Customs, Posts Authority, Courts and three Armed Services, the letter and payment receipts obtained from the relevant institutions are required.

Charges of Vehicle New Registration – 2014

Vehicle Category	Registration Fee (Rs.)	Number Plate Charges (Rs.)	Inspection Charges for Weight Certificate (Rs.)	Postal Charges (Rs.)	Total (Rs.)	Fee Payable (Rs.)
Motor Car / Jeep	Up to 1,600 CC – Rs. 15,000/-	3,300/-	500/-	50/-	18,850/-	More than 30 days but less than 1 year More than 1 year but less than 2 years More than 2 years but less than 3 years More than 3 years but less than 5 years More than 5 years
	Over 1600 CC – Rs. 20,000/-	3,300/-	500/-	50/-	23,850/-	
Three Wheel Car	15,000/-	3,300/-	500/-	50/-	18,850/-	6,000/- 7,500/- 10,000/- 15,000/- 25,000/-
Dual Purpose Vehicle	15,000/-	3,300/-	500/-	50/-	18,850/-	
Single Cab	15,000/-	3,300/-	500/-	50/-	18,850/-	
Motor Lorry	3,000/-	3,300/-	500/-	50/-	6,850/-	More than 30 days but less than 1 year More than 1 year but less than 2 years More than 2 years but less than 3 years More than 3 years but less than 5 years More than 5 years
						4,000/- 5,000/- 6,800/- 7,800/- 9,800/-

contd.

Vehicle Category	Registration Fee (Rs.)	Number Plate Charges (Rs.)	Inspection Charges for Weight Certificate (Rs.)	Postal Charges (Rs.)	Total (Rs.)	Fee Payable (Rs.)
Motor Coach	3,000/-	3,300/-	-	50/-	6,350/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 7,000/- 8,400/- 9,500/- 10,500/- 13,500/-
Special Purpose Vehicles	20,000/-	3,300/-	500/-	50/-	23,850/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 3,000/- 5,000/- 7,000/- 9,000/- 10,000/-
Motor Ambulance	10,000/-	3,300/-	500/-	50/-	13,850/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 2,000/- 2,500/- 3,000/- 4,000/- 4,500/-

contd.

Vehicle Category	Registration Fee (Rs.)	Number Plate Charges (Rs.)	Inspection Charges for Weight Certificate (Rs.)	Postal Charges (Rs.)	Total (Rs.)	Fee Payable (Rs.)
Motor Hearse	10,000/-	3,300/-	500/-	50/-	13,850/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 6,000/- 7,000/- 8,000/- 9,000/- 10,000/-
Motor Lorry Trailer	7,500/-	3,300/-	500/-	50/-	11,350/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 5,000/- 6,000/- 7,000/- 8,000/- 9,000/-
Land Vehicle (Agriculture)	7,000/-	2,400/-	500/-	50/-	9,950/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 2,500/- 4,000/- 5,000/- 6,000/- 7,500/-

contd.

Vehicle Category	Registration Fee (Rs.)	Number Plate Charges (Rs.)	Inspection Charges for Weight Certificate (Rs.)	Postal Charges (Rs.)	Total (Rs.)	Fee Payable (Rs.)
Hand Tractor-used	1,500/-	2,400/-	500/-	50/-	4,450/-	90 days or more but less than 1 year
						1 year or more but less than 2 years
						2 years or more but less than 3 years
						3 years or more but less than 5 years
						5 years or more
Tractor / Trailer	6,000/-	3,300/-	500/-	50/-	9,850/-	90 days or more but less than 1 year
						1 year or more but less than 2 years
						2 years or more but less than 3 years
						3 years or more but less than 5 years
						5 years or more
Motor Lorry - Prime Movers	15,000/-	3,300/-	500/-	50/-	18,850/-	90 days or more but less than 1 year
						1 year or more but less than 2 years
						2 years or more but less than 3 years
						3 years or more but less than 5 years
						5 years or more

contd.

Vehicle Category	Registration Fee (Rs.)	Number Plate Charges (Rs.)	Inspection Charges for Weight Certificate (Rs.)	Postal Charges (Rs.)	Total (Rs.)	Fee Payable (Rs.)
Motor Tricycle	2,500/-	2,800/-	-	-	5,300/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 2,500/- 3,000/- 4,000/- 5,000/- 6,000/-
Motor Tricycle Van	3,000/-	2,800/-	-	-	5,800/-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 3,000/- 4,000/- 5,000/- 7,000/- 9,000/-
Alternative Fuel or Liquid Petroleum Gas propelled Motor Vehicles Electrically and/or Solar Energy Powered Motor Vehicle	1,500/-	-	-	50/-	-	90 days or more but less than 1 year 1 year or more but less than 2 years 2 years or more but less than 3 years 3 years or more but less than 5 years 5 years or more 2,000/- 2,500/- 3,000/- 3,500/- 4,000/-

contd.

Vehicle Category	Registration Fee (Rs.)	Number Plate Charges (Rs.)	Inspection Charges for Weight Certificate (Rs.)	Postal Charges (Rs.)	Total (Rs.)	Fee Payable (Rs.)
Invalid Carriage	1,000/-	-	-	50/-	-	90 days or more but less than 1 year
						1 year or more but less than 2 years
						2 years or more but less than 3 years
						3 years or more but less than 5 years
						5 years or more
Motor Cycle	2,000/-	2,400/-	-	-	4,400/-	90 days or more but less than 1 year
						1 year or more but less than 2 years
						2 years or more but less than 3 years
						3 years or more but less than 5 years
						5 years or more

2.11 Registering a Web Site

The organization that is concerned with this is the LK Domain Registry which provides registration services by registering Internet domain names in Sri Lankan country code top level Internet domain (ccTLD) .lk, as well as the relevant Sinhala and Tamil language top-level domains.

✉ LK Domain Registry
545/4, De Soysa Road
Molpe
Moratuwa 10400
Sri Lanka

☎ 94-11-4216061

📠 94-11-2650805

@ hostmaster@nic.lk ATTN: Hostmaster

🌐 <http://www.nic.lk>

The LK Domain Naming Structure

There are three types of Domains registered by the LK Domain Registry.

They are:

1. Top Level Domains

The LK domain, in common with many other countries, places most organizations at the second level, immediately to the left of the .lk, irrespective of the type of organization.

e.g. : myorg.lk

- Internationalized Domain Names (IDNs)

The registrants can request for Sinhala and Tamil domain names in the forms .ලංකා (.lanka) and the .இலங்கை (.ilangai) at the LK domain Registry.

e.g . : සන්.ලංකා

2. Open Second Level Domains

The following open second level domains are available for registration under the .lk domain.

.com.lk – suggested for commercial organizations.

.org.lk – suggested for non-profit organizations.

.edu.lk – suggested for educational organizations.

3. Closed Second Level Domains

Certain second level domains are reserved for use by only certain types of users. The following domains are thus reserved by the LK Domain Registry for the types mentioned below:

- .sch.lk are reserved for use by schools only.
- .gov.lk has been allocated to the Government of Sri Lanka. Only Government organizations and Departments are allowed to register domains under this category.
- .ac.lk has been allocated to universities and academic institutions in Sri Lanka.

The Registration Procedure

Any organization within Sri Lanka / outside Sri Lanka can reserve names in the LK domain until they setup their Website / Mailing Facilities in-house / through an Internet Service Provider. The domain can be activated / registered when the servers have been configured to handle the domain. There is no additional charge for name registration, if the name has been reserved beforehand.

Personal Domains – MyName.lk

The registrants can create a virtual brand name for themselves by registering a Personal Domain with LK Domain Registry. The registrants may include their hometown or professional title when choosing the email address or web address. Please visit www.myname.lk for more details.

Note:

Sri Lankan citizens are entitled to apply for the “.lk” personal domain names. This service may also be provided to Sri Lankans residing out of Sri Lanka provided they have a NIC Number.

Reserving/ registering a domain

Steps

1. Visit www.nic.lk and submit the duly completed online application form.
2. The domain request will be evaluated and if it is approved by the Registry, the requester will get an email with the payment options and details.
3. The payments can be made using one of the below mentioned payment options:

- Online Payments using Credit Card (VISA / Master) to make payments online through My Account @ <https://www.domains.lk/myaccountlogin>.
- Direct Bank Deposits (Cash)

- Cheque Payments (Cheques should be drawn in favour of 'LK Domain Registry')
- Dialog eZ Cash
- Mobitel mCash

More information about domain registrations can be obtained by visiting the website “www.nic.lk”.

The LK Domain Registry reserves the right to request additional documentation and / or a letter of Indemnity if needed.

Domain names will be allocated provided the information submitted is complete and all necessary documents as and when required are submitted at the time of registration and all procedures relating to the application have been complied with. After identifying the relevant payment (For a domain, which is approved by the Registry), domain will be registered within one working day.

2.12 Enforcing a Contract

Methods available for enforcement of contracts depend heavily on the choice of the parties as reflected in the contract. Parties are free to include provisions in the contract that enable alternative dispute resolution methods that relieve them from possible litigation. Depending on the parties' choice, direct litigation is also available.

A. Alternative Dispute Resolutions

It is common for the parties to opt for alternative methods such as mediation and arbitration.

In the case of arbitration, provisions of the Arbitration Act, No. 11 of 1995 would apply. This Act is broadly based on the UNCITRAL Model Law on International Commercial Arbitration.

When a contract contains an arbitration clause, disputes arising from such contracts should be resolved through arbitration. Parties are not permitted to go for litigation without resorting to arbitration.

Arbitration awards, irrespective of the country in which it was made, are enforceable. High Courts are vested with the jurisdiction for this purpose.

B. Litigation

Depending on the value of the issue in dispute, ordinary civil courts or the High Court of the Provinces will exercise jurisdiction.

Steps

1. Filing of plaint by plaintiff
2. The Defendant files the Answer
3. Filing of Replication by Plaintiff
4. Parties determine admissions and issues
5. Examination of witnesses and documents
6. Order
7. Enforcement of the Order
8. If dissatisfied with the Order appeal to higher courts

2.13 Winding Up a Business

A company may be wound up by the court, if –

- (a) the company has by special resolution resolved to wind up by the court;
- (b) the company does not commence its business within a year from its incorporation or suspends its business for one year;
- (c) the number of the members falls below the minimum number required;
- (d) the company has no directors;
- (e) the company is unable to pay its debts; or
- (f) the court is of opinion that it is just and equitable that the company should be wound up.

Voluntary winding up is in two forms.

- a) shareholders' voluntary winding up -

Where the directors of the company make a declaration of solvency that the company will be able to pay its debts in full within such period not exceeding twelve months, from the date of commencement of the winding up as may be specified in the declaration and delivered same to the Registrar of Companies for registration in accordance with the provisions of the Companies Act.

- b) creditors' voluntary winding up -

A voluntary winding up where a declaration of solvency has not been so made and delivered.

When a company has passed a resolution for voluntary winding up, the court may make an order that the voluntary winding up shall continue but subject to such supervision of the court, generally on such terms and conditions as the court thinks just. This is referred to as winding up subject to supervision of court.

The relevant court for winding up action is the High Court of the Province vested with civil jurisdiction or where no such High Court vested with such civil jurisdiction is established for any Province, in the High Court established for the Western Province.

2.14 Paying Compensation to Staff

The organization that is concerned with this is the Labour Department.

✉ Commissioner General of Labour
Department of Labour
Narahenpita
Colombo 05
Sri Lanka.

☎ Termination Unit
94-11-2504460, 2368048, 2552887

🌐 www.labourdept.gov.lk

Steps

01. In the termination of an employee, compensation can be computed in accordance with the compensation formula published in Gazette Extraordinary No.1384/07 dated 15.03.2005 in terms of the provisions of Section 6(d) under Section 6(a) of the Termination of Employment (Special Provisions) (as amended) Act No.45 of 1971 by the Commissioner General of Labour.
02. At an instance where an order is issued with the approval of the Commissioner General of Labour for termination of employment, the compensation to be paid to the employee/ employees stated in the application submitted by the employer may also be computed in accordance with the compensation formula published in Gazette Extraordinary No.1384/07 dated 15.03.2005 under the provisions of Section 6(d) in terms of Section 2(2) of the Act.
03. The amount to be paid as compensation is staffed in the order of the Commissioner General of Labour in terms of the powers by the Termination of Employment (special provision) (as amended) Act No 45 of 1971 Vested on him. Once the amount of compensation is deposited by the employer on or before the specified date of payment, the relevant employee is called upon for authentication by the Department and payment is made accordingly.
04. Consult Schedule on page 1A and 2A of Gazette Notification No.1384/07 of March 15, 2005 (reproduced in the Notes below) for formula for payment of compensation.

Schedule

Formula for Payment of Compensation

No. of Year(s) of service completed at the Date of Termination	No. of months salary to be paid as compensation for each year of service	Maximum Compensation (cumulative)
1 – 5	25 – 34	12.5 months
6 – 14	2.0	30.5 months
15 – 19	1.5	38.0 months
20 – 24	1.0	43.0 months
25 – 34	0.5	48.0 months

Note :

- 1) However, at the time of termination of his services if a workman has less than four years left of his service, he shall be paid either the aggregate salary for the period of denied service or compensation computed according to the above formula, whichever is less, and if the period of denied service is more than four years, compensation shall be computed according to the above formula.
- 2) No amount in excess of Rupees One Million Two Hundred and Fifty Thousand shall be paid to any worker as compensation computed according to the above formula.

In this Order :-

“Salary” means the basic salary or wages plus cost of living allowance or any other similar allowance; and

“Year” means a completed period of twelve months and in relation to the first year in employment, includes One Hundred Eighty days of service.

Other Activities



3

3.1 Obtaining a Passport

The organization that is concerned with this is the Department of Immigration and Emigration Sri Lanka.

✉ Controller (Travel)
Department of Immigration and Emigration
“Suhurupaya”
Battaramulla
Sri Lanka.

@ controller@immigration.gov.lk

🌐 www.immigration.gov.lk

The following steps are required to get a passport.

Eligibility

Sri Lankans by Descent or by Registration

Steps

1. Obtain an application form (K-35A) from Department of Immigration and Emigration (Head Office Colombo or Branches – Matara, Kandy and Vavuniya), Divisional Secretariats, Sri Lanka Mission (if living abroad) or download an application from the website (www.immigration.gov.lk).

Note: To obtain a form by post, send a self-addressed stamped envelope (23 x 10 cm or 9" x 4") to the Department of Immigration and Emigration.

2. Submit a completed application with following documents:

(I) Ordinary Passport

Documentary requirements:

- i. Completed application form K-35A
- ii. Previous Travel Document (if available – Original with photocopy)
- iii. Digital photograph (through an authorized photo studio)
- iv. Birth Certificate
- v. National Identity Card
- vi. Marriage Certificate if changing the maiden name
- vii. Academic/Professional Certificate or letter of appointment if the job description is required

- viii. Citizenship Certificate if the applicant is a citizen by registration

Note : (iv -viii above original with photocopy)

(II) Entry of name/s of minor child/children under 16 years into either parent's Passport

Inclusion of children in parent's passport is no longer allowed. Irrespective of the age children should also obtain a separate passport.

(III) Passport for a Minor

A minor under 16 years of age also requires a separate passport now.

Documentary Requirements:

- i. Completed application form K-35A.
- ii. Digital photograph (through an authorized photo studio).
- iii. Written consent from parents.
- iv. Birth Certificate of applicant .
- v. Travel Documents of parents, If they don't possess Travel Documents an Affidavit confirming same with National Identity Card.
- vi. If the child is born abroad, Certificate of Citizenship issued under section 5(2) the Citizenship Act .

Note : (iv-vi above, original with photocopy)

- It is compulsory that both Father and Mother be present at the office of the Department of Immigration & Emigration when applying for passports for children under 16 years.
- In cases where Father or Mother is not in Sri Lanka at the time of applying for passports for children under 16 years, the letter/s of consent should be authorized by the relevant Sri Lankan Mission abroad.

(IV) Passport for an Adopted Child

Documentary Requirements:

- i. Completed application form K-35A.
- ii. Digital photograph (through an authorized photo studio).
- iii. Birth Certificate
- iv. Adoption Certificate.
- v. Court Order.
- vi. A letter from the Commissioner of Probation and Child Care, if the foster parents are of a FOREIGN NATIONALITY.

Note : (iii-vi above original with photocopies)

3. Hand over the application

Applicant must personally hand over the application along with the supporting documents to the relevant officer on any working day.

- Department of Immigration and Emigration – Head Office Colombo or Branches at Matara, Kandy and Vavuniya.
- Sri Lankan Missions (if living abroad).

Note:

(i) Applications are accepted during:

- Normal service (8.30 a.m. – 2.00 p.m.)
- Same day service (8.15 a.m. – 1.30 p.m.)
- Contact Mission for opening hours for Sri Lankan Missions abroad

Same day service applications will be received only at Colombo Office.

(ii) Fees

- New Passport for All Countries
 - Normal Service Rs. 3,000.00
 - One day service Rs. 10,000.00
- Passport for specified countries (including Middle East)
 - Normal Service Rs. 1,000.00
 - One day service Rs. 2,500.00
- Emergency Certificate (India & Nepal)
 - Normal Service Rs. 500.00
- Identity Certificate
 - One day service Rs. 3,000.00

(iii) Passport for Minors (for 3 years)

- New Passport for All Countries
 - Normal Service Rs. 2,000.00
 - One day Service Rs. 5,000.00
- Passport for specified countries (including Middle East)
 - Normal Service Rs. 1,000.00
 - One day Service Rs. 1,500.00

(iv) Amendments

- Any amendments or alterations Rs. 500.00
- Delete children included to the parent passport Rs. 500.00

3.2 Obtaining Visas to Enter and Stay in Sri Lanka

The organization that is concerned with this is the Department of Immigration and Emigration, Colombo, Sri Lanka and the Sri Lankan Missions Overseas.

✉ Controller General / Controller
(Visas & Border Management)
Department of Immigration and Emigration
“Suhurupaya”
Battaramulla
Sri Lanka.

@ contvisa@immigration.gov.lk

🌐 www.immigration.gov.lk

Obtaining Visa :

In order to arrive in Sri Lanka all nationals other than Maldivians, Singaporeans and Seychelles should obtain prior visa through Electronic Travel Authorization (ETA). Investors can obtain business ETA, through Sri Lanka Overseas Missions or at the Head Office of the Department of Immigration and Emigration, Sri Lanka. ETA holders will be issued visa for one month limiting double entries subject to fulfilling the entry requirements.

Business ETA applicants can apply through online as well (www.eta.gov.lk), also the facility to obtain through Sri Lanka Overseas Missions worldwide and at the Head office of the Department of Immigration and Emigration.

Types of Visas

1. **Visit Visa (Extension)**
 - i. Tourist Visa – through ETA (www.eta.gov.lk)
 - ii. Business Visa
2. **Entry visa / Residence visa**
 - i. Ordinary Residence Visa
 - ii. Residence Guest Scheme (RGS)
3. **Multiple entry visa**

1. Visit Visa

1.1 Tourist ETA

A Tourist Visa is issued to bona-fide tourists who wish to enter Sri Lanka for sightseeing excursion, relaxation, visit relatives and Yoga or Ayurvedic treatment training for a short period of time.

Conditions of Tourist / Business ETA

- (a) Tourist/Business ETAs are subject to the condition that the holders should not engage in any form of employment, paid or unpaid in any trade or business other than that specified in the visa during the period of stay in Sri Lanka.
- (b) It is a condition of the Visa that it will be utilized before the date of expiry noted on the ETA/Visa.
- (c) The passports of the arriving passengers should be valid for six months from the date of arrival.
- (d) Passengers should possess their confirmed return ticket and sufficient funds to meet their expenses during the stay in Sri Lanka.

Documents required

1. Duly filled ETA application;
2. Invitation / request letter issued by the Sri Lankan business party or Host organization;
3. Copy of the passport;
4. Any other documents required by the authority.

Extension beyond 30 days shall be granted at the Department of Immigration and Emigration (Head Office) considering valid reasons and documentary evidence submitted by the company.

1.2 Business Visa

This Visa is issued to foreign nationals who visit Sri Lanka for business purposes (Business meetings, trainings, etc.) for a short period of time. The following documents need to be submitted either to the Department of Immigration and Emigration, Colombo (through Sri Lankan agent) or to the Sri Lankan Overseas Missions (by applicant) in order to obtain the business visa (ETA) prior to the arrival.

Note:

1. Restricted nationals to obtain ETA are Pakistan, Nigeria, Cameroon, Ivory Coast ** and Egypt. After obtaining security clearance, ETA will be approved.
2. Syrians can only obtain landing endorsement based on the guarantee and submission of documentary evidence for the visit by the host company / organization in Sri Lanka.

** Ghana, Afghanistan, Syrian [No on arrival ETA facility for these nationals]. Nigeria and Cameroon [No online ETA facility, only through Sri Lanka Missions and the Head office of DI & E.

Documents required for processing an Entry Visa / Residence Visa for BOI expatriates

BOI Certificate
BOI Agreement
Company Registration Certificate
Memorandum of association and Article of Association
Recommendation from the BOI and the respective Ministry
Request Letter from the representing Company.

Conditions applicable for Business Visa are as per given above for Tourist ETA.

2. Residence visa

Residence Visa is a permit for potential foreigners to obtain residence facilities for special purposes and is issued to whom it has been decided to extend residence facilities for the purposes of investment or otherwise, in circumstances where the prescribed authority is satisfied that their stay in Sri Lanka and the pursuit of their vocations are not prejudicial to the best interests of the general public of Sri Lanka.

Types of Residence Visas for business categories

- (i) Ordinary Residence Visa;
- (ii) Visas to registered persons under the Special Resident Guest Scheme.

Conditions of Residence Visa

- (a) It shall be a condition of every Residence Visa that the holder shall not engage in any activity, trade or business other than that specified in the visa.
- (b) Entry visa is required to process before entering the country except Eg: Sri Lankans, spouse and RGS Visa holders.

Documents required for processing an Entry Visa / Residence Visa for BOI enterprises

An online-visa system has been introduced by BOI to expedite the visa recommendation process. All BOI companies can submit their application on-line through web portal (<http://www.investsrilanka.com/VisaWeb/Home.aspx>).

It is compulsory to register with the on-line system and follow the steps given below prior to submit a visa application on-line.

- Submit on-line visa system registration form to BOI along with certified copy of company incorporation certificate and Articles of Association.
- Each Company will be given a “Password” against the Registration.

- Expatriate worker carder will be assigned by BOI based on the investment and company performance
- The companies are allowed to submit the application on-line thereafter.
- It is also required to submit two copies of application (printed from on-line visa system) with the original authorized signature and company endorsement for the BOI recommendation to respective Ministry and Department of Immigration and Emigration along with following supporting documents:
 - Request letter from the representing company
 - Certified copy of the data page of the applicant's passport
 - Certified copies of documents related to employment contract, qualification, and work experience

Residence Guest Visa Scheme Programme (RGS) :

- The Resident Guest Scheme (RGS) is opened to eligible foreign nationals. Any foreign investor / professional who could contribute to the economic and socio cultural enrichment of the country can apply under this scheme providing that fulfillment of other eligibility requirements.

Investor Category

A potential foreign investor under this Scheme should remit a minimum of USD 250,000 or an equivalent amount in any convertible foreign currency and deposit the funds in a special account in any commercial bank approved by the Central Bank of Sri Lanka. If an investor intends to commence any investment project jointly with another foreign partner or partners, each such person should invest a minimum of USD 250,000 or an equivalent amount in any convertible foreign currency. A further sum of USD 35,000 should be deposited for each dependent accompanying the investor. Interest will be paid on any unutilized balance held in deposit at such rates as are determined by the Central Bank of Sri Lanka from time to time. Documentary evidence to confirm the remittances to Sri Lanka should be furnished. In addition to the initial deposits, an investor should remit regularly sufficient funds for the upkeep of himself and his dependents.

Professional Category

A professional intending to reside in Sri Lanka under the scheme is required to remit, to a Special Bank Account in Sri Lanka for living expenses, a minimum of USD 2,000/- per month for himself and USD1,000/- per month for each of his dependants, including spouse.

Investment

Funds remitted to Sri Lanka by any foreign investor should be invested in an approved project. If no satisfactory progress is made by the applicant in making investment in the country within the first two years of his residence in Sri Lanka, the implementing Agency may cease to make any further payments of interest on the credit balance in the Special Account of the investor.

Approved projects for the purpose of this scheme are:

- New ventures subject to approval by the BOI (www.boi.lk) or a relevant authority.
- Existing or new companies subject to approval by the relevant authority
- Shares listed in the Colombo Stock Exchange (www.cse.lk)
- The BOI will provide all assistance needed by the foreign investors to identify and make such investments.

Two separate accounts to be maintained by RGS holders are :

1. Resident Guest Foreign Currency Account

- The remittances made to Sri Lanka for the purpose of making investments in any approved project in Sri Lanka should be credited to this account.
- The Bank will pay interest during the initial period of two years on the unutilized balance in the Account at a rate which will not exceed the rate applicable to Non Resident Foreign Currency Accounts. Payments of interest after the expiry of the two-year period will be subject to the approval of the Implementing Agency.
- Withdrawal from the Account for any purpose other than investment should be approved by the Implementing Agency.
- Interest paid on the balance in this Account may be transferred to the Resident Guest Rupee Current Account.

2. Resident Guest Rupee Currency Account

- Remittances made for living expenses in Sri Lanka, income derived from investments, sale proceeds of shares, etc. will be permitted to be credited to this account.
- Outward remittances from the account will be subject to prior Exchange Control approval.

Repatriation of Income Capital

The following outward remittances are allowed under the prevailing Exchange Control and Tax regulations.

- Any unutilized balance in the special account of the investor
- Capital gains and income from investment
- Sale proceeds of investments

Required Documents / Professional Categories

1. RGS Application Form
2. Details of educational and professional qualifications and experiences
3. Photocopies of data pages of Passport (applicant and dependents)
4. Photocopy of the marriage certificate or marriage contract (if applicable)
5. Six photographs (6cm x 5 cm)

Successful applicants will be required to undergo a medical examination and submit a report.

Conditions for Resident Guest

Resident Guests are required to :

- Notify the Implementing Agency in writing of any material changes in particular furnished in the application within two (2) months of such change.
- Comply with Immigration and Emigration formalities of the Sri Lankan Government.
- Comply with tax laws in Sri Lanka
- Comply with all the other laws and regulations of the Sri Lankan Government.
- Refrain from any political or other activity which is not in public interest or which might be prejudicial to the security of the country.
- Produce a Police Clearance Certificate from his country.

In case of Termination of Investment Project / Professional Service by the Resident Guest

Resident guests are required to:

Give the Implementing Agency two (2) months notice in writing of their intention to terminate the investment project / professional service.

- Notify in writing of their intention to leave Sri Lanka at least Fourteen (14) working days prior to their departure upon termination of their investment project / professional service.

Grant of Citizenship

A Resident Guest who intends to obtain Sri Lankan Citizenship may apply to the Implementing Agency upon completion of three (3) years of residence. Citizenship will be considered only on the basis of applicant's contribution to the economic development and socio cultural enrichment of the country during the period of residence. Application form designed for the purpose may be obtained from the office of the Implementing Agency or can be downloaded from the web(www.immigration.gov.lk).

Application processing fee may be sent by a Cheque / Bank Draft drawn in favour of the Controller General of Immigration and Emigration.

What are the eligibility requirements for a Resident Guest Scheme Visa?

The Resident Guest Scheme is open for all foreign nationals. Any foreign investor or professional who could contribute to the economic and socio –cultural enrichment of the country can apply for visas under this scheme.

3. Multiple Entry Visas

Multiple Entry Visa valid for three months (maximum period of one year or part of it limiting three months stay) which is issued to potential foreign nationals who wish to enter Sri Lanka on several occasions for the purpose of business meetings, discussions or pre-inspection for investment activities etc., by the Department of Immigration and Emigration and Sri Lanka Overseas Missions.

Required Documents:

1. Multiple Entry Visa Application Form
2. Valid Passport of the holder
3. Two Photographs (3.5 cm x 4.5 cm) of the applicant
4. Documentary proof for the requirement of Multiple Entry
5. Evidence of the Financial Standing of holder
6. A written assurance to return to the country of domicile
7. Any other documents prescribed authority deems necessary.

3.3 Industrial Pollution Control and Approval of New Projects/Activities/Industries

The main organization concerned with environment issues is the Central Environmental Authority.

- ✉ Central Environmental Authority
“Parisara Piyasa”
104, Denzil Kobbekaduwa Mawatha
Battaramulla
Sri Lanka.
🌐 www.cea.lk
- ☎ Chairman
94-11-2872361, 2872348
📠 94-11-2872347
@ chaircea@cea.lk
- ☎ Director General
94-11-2872359
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- ☎ Actg. Deputy Director General
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Waste Management

Waste generated from the industry could be identified as two categories.

- A. General solid waste
- B. Hazardous waste (Scheduled waste)

A. Disposing solid waste

General solid waste generated at the industry should be disposed in consultation with the relevant Local Authority (Municipal Council, Urban Council, Pradesheya Sabha).

B. Disposing Hazardous waste (Scheduled waste)

As per the National Environmental (Protection and Quality) Regulation stipulated under the National Environmental Act published by the gazette extraordinary No: 1534/18 dated 01.02.2008, persons those who are generating or engaged in Collecting, Transporting, Storing, Recovering, Recycling or Disposing hazardous waste prescribed in the Schedule VIII should obtain Scheduled Waste Management License (SWML) from the Central Environmental Authority (CEA) (relevant Gazette Notification available at www.cea.lk).

Obtaining a Scheduled Waste Management License:

Steps

1. Submit the duly filled application form with the following documents (application can be collected from the CEA or downloaded from the web site www.cea.lk).
 - a. Proposed waste management plan of the industry
 - b. Copy of the Survey Plan
 - c. Agreement with the disposer and disposal mechanism.
 - d. EIA approval / Site recommendation obtained form CEA to establish the Industry or any such approval
2. Pay the inspection fees to the CEA (Rs.10,000/- + NBT and VAT).
3. Site inspection carried out by the CEA to confirm compliance.
4. Pay the License fees to the CEA (generator Rs. 1,256/- including NBT, VAT and Stamp Duty).

Note:

Scheduled Waste Management License is granted subject to conditions. This has to be renewed annually.

Regulation for Industrial Pollution Control

Industries or activities have been classified as High Polluting (A category), Medium Polluting (B category) or Low Polluting (C

category) by the CEA according to their pollution potential. All these categories of industries are required to obtain an environmental recommendation prior to siting of the industry from the CEA and an Environmental Protection Licence (EPL) once operation commences.

1. Environment Recommendation

Environment recommendation procedure is a tool to assess and manage pollution from prescribed activities at the beginning of the activity. All industries and activities listed in the Gazette Notification No. 1533/16 dated 25.01.2008 are required to apply for an environmental recommendation from the CEA prior to siting the industry at the proposed site.

There is an application (Questionnaire for Initial Environmental Impact Identification) which could be obtained at the CEA Head Office / Provincial Offices / District offices and CEA website (www.cea.lk) which has to be completely filled with the required details and submitted to the CEA. At the submission of the application, an inspection fee will be requested to pay if the application is in order. An inspection of the proposed site will then be carried out by CEA officers and the environmental recommendation will be issued or rejected as the case may be.

2. Environmental Protection Licence

Emission and discharge from industrial activities are mainly controlled by the EPL issued by CEA under the provisions in the National Environmental Act (NEA).

EPL regulations are in the form of a Gazette Notification No. 1534/18 of 01.02.2008 and possession of an EPL is a legal requirement for operating of a prescribed industrial activity.

Industries/activities which require an EPL are prescribed under 3 lists in the Gazette Notification No. 1533/16 of 25.01.2008. In this Gazette industries are listed as category A, B or C according to their pollution potential. EPL for high and medium level polluting activities (list A & B) are issued by CEA and EPL for low polluting activity (list C) are issued by relevant Local Government Authorities (L/A) under the delegation of powers by CEA. If the prescribed activity/ industry is registered under section 17 of the Board of Investment (BOI) Act, the EPL is issued by the BOI with CEA concurrence.

To obtain an EPL for an industry, wastewater and air emissions to the environment as well as noise has to be controlled according to the standards stipulated by the CEA. Wastewater discharge, noise and ambient air quality standards are in Gazette Notifications No. 1534/18, No. 924/12 of 23.05.1996 and No. 1562/22 of 15.08.2008 respectively. There are also Stationary Source emission standards which requires to be met, at present used as interim standards.

Steps for obtaining an EPL

1. Submission of an application to the relevant EPL granting institute (CEA, BOI or LA) with required documents. Application could be obtained at the CEA head office / Provincial offices / District offices and CEA website (www.cea.lk)
2. Payment of the inspection fee. When details of the application and annexed other documents are in order.
3. Inspection carried out by CEA/BOI/LA as applicable.
4. Pay the licence fee on the request of the relevant Authority (CEA, BOI or LA).
5. Issuance of the EPL by the CEA, BOI or LA or reject issuing of EPL on the case may be.

“A” category activity licences are issued for one year and require to be renewed annually. An application for renewal has to be sent to the CEA 3 months prior to the expiry date of the licence. EPL fee for the “A” type activity is Rs. 7,500/- (excluding government taxes) for a one year period. Renewal application could be obtained as step 1 above.

“B” and “C” category activity licences are issued for three years and application for renewal has to be sent to the relevant authority 3 months prior to the expiry date of the licence. EPL fee for type “B” and “C” activity is Rs. 6,000/- and Rs. 4,000/- (excluding government taxes) respectively, for a three years period.

Environmental Impact Assessment Process

Environmental Impact Assessment (EIA) process has been introduced for the purpose of evaluation of beneficial and adverse impacts of new projects on the environment. The legal framework for the EIA process in Sri Lanka has been laid down in the NEA in 1988. Projects coming under the coastal zone as defined in the Coast Conservation Act are excluded from the NEA. EIA approvals for projects within the coastal zone are granted by the Coast Conservation Department. The EIA process under the NEA is summarized below;

1. EIA process is mandated only for large scale development projects or projects which are located in environmental sensitive areas. The types of projects which require EIA have been prescribed in the Gazette (Gazette No. 772/22 of 24.06.1993).
2. EIA process is implemented through designated “Project Approving Agencies (PAAs)” led by the CEA. The PAAs are EIA administrative agencies that are responsible for guiding the EIA for projects and for issuing EIA approval or rejection. A single

PAA is appointed as the appropriate PAA for each EIA by the CEA.

3. Any prescribed project submitted for approval requires to submit either an Initial Environmental Examination (IEE) report or EIA report. The prescribed projects which do not have complex environmental issues require an IEE report while the projects which involve complex environmental issues require an EIA report.
4. The EIA reports are required to be open for public inspection and comment for a mandatory period of 30 days.

EIA process :


- (a) The project proponent needs to submit some preliminary information about the project to the CEA, in order to initiate the EIA / IEE process. The project proponent could submit the preliminary information through a Basic Information Questionnaire which could be obtained from the CEA Head Office or Provincial/District Offices or downloaded from the CEA website.
- (b) EIA / IEE process involves 6 major steps;
 - (i) Screening
 - (ii) Scoping
 - (iii) Preparation of the EIA / IEE report
 - (iv) Review of the report (by the public and the PAA)
 - (v) Approval with terms and conditions or rejection with reasons
 - (vi) Post approval monitoring. The step wise process has been defined in the EIA regulations which have been published in the Gazette No. 772/22 of 24.06.1993.
- (c) The PAA is responsible for implementation of each step of the process except preparation of EIA / IEE reports. The project proponent or consultants hired by the project proponent is responsible for preparation of the EIA / IEE report.
- (d) The time allowed for the PAA for each step has been stipulated in the Gazette provided that the information submitted by the project proponent is sufficient to proceed. There is no time limit given for preparation of the EIA / IEE report by the project proponent.
- (e) EIA regulations under the NEA are applicable only for projects which are located outside the coastal zone.

(More detailed information regarding the EIA procedure is given in "Guidance For Implementing the EIA Process" which is available at the CEA for Rs. 100/- or by contacting Director (EIA), CEA – T.P. 2876643)


3.4 Contacting the Police


General

In case of emergency dial **119** or **2433333** police emergency service free of charge to the caller from any location of the Island.


 Traffic Division
94-11-2431718, 2421111 - Ext. 283


 E-mail : traffichq@police.lk

 Narcotic Bureau
94-11-2324626, 2343333, 2343334

 94-11-2440584

 Human Rights Division
94-11-2507904, 2555149, 2507905

 Child & Women Bureau
94-11-2444444

 Information Room
94-11-2854931

Contributing Organizations / Institutions

Chairman	– Board of Investment of Sri Lanka
Chairman	– Central Environmental Authority
Chairman	– Ceylon Electricity Board
Chairman	– Colombo Stock Exchange
Chairman	– National Water Supply and Drainage Board
Chairman	– Sri Lanka Export Development Board
Chairman	– Sri Lanka Telecom
Chairman/CEO	– Employees' Trust Fund Board
Chief Executive Officer (Domain Registrar)	– LK Domain Registry
Commissioner	– Colombo Municipal Council
Controller General of Immigration & Emigration	– Department of Immigration & Emigration
Commissioner General of Inland Revenue	– Department of Inland Revenue
Commissioner General of Labour	– Department of Labour
Commissioner General of Motor Traffic	– Department of Motor Traffic
Controller of Exchange	– Exchange Control Department Central Bank of Sri Lanka
Director General of Customs	– Sri Lanka Customs
Director of Bank Supervision	– Bank Supervision Department Central Bank of Sri Lanka
Director of Legal Compliance Department	– Legal Compliance Department CBSL
Registrar General	– Registrar General's Department
Registrar General of Companies	– Department of Registrar of Companies
The Superintendent of Employees' Provident Fund	– Employees' Provident Fund Department Central Bank of Sri Lanka

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