



Civil Aviation Authority of Sri Lanka

DIRECTION TO SCHEDULED/CHARTER CARRIERS OPERATION FLIGHTS INTO AND OUT OF SRI LANKA

COLLECTION OF EMBARKATION LEVY

- 1 This Directive (bearing Reference No: EL/01/2012 dated 24th November 2012) is issued by Director General of Civil Aviation in connection with the collection of the Embarkation Levy from passengers departing from Sri Lanka by aircraft for overseas destinations, and remittance of such collection by airlines to the Director-General of Civil Aviation
- 2 Each airline, which operates international flights into or out of Sri Lanka, shall strictly comply with the instructions in this Directive, which supersede any of the previous instructions issued by the Director-General of Civil Aviation regarding the subject matter.
- 3 Each airline with effect from 01st January 2013, shall remit to the Director General of Civil Aviation in the manner specified in this Directive a sum of three thousand two hundred and fifty rupees (Rs 3,250/=) which is the Rupee equivalent of twenty five (25) United States Dollars as the Embarkation Levy in respect of each passenger carried by the airline from Sri Lanka on an international flight, unless such passenger is exempt from the payment of Embarkation Levy.
- 4 The following passengers are exempt from the Embarkation Levy.
 - a. Any child who is less than two (02) years in age.
 - b. Any transit passenger who departs from the international airport on a connecting flight within twenty-four (24) hours from the time of arrival.
 - c. Any member of the operating crew of the aircraft who is on duty.
- 5 Subject to the provisions contained in the paragraph (14), each airline shall remit to the Director-General of Civil Aviation twice a month, the total sum of monies collected from passengers as Embarkation Levy as follows.

Period	Payment due on
Passengers uplifted by an airline between 01 st and 15 th (both days inclusive) of a Month	On or before 30 th of that month
Passengers uplifted by an airline between 16 th and 31 st of a Month (both days inclusive)	On or before 15 th of the next of a Month

- 6 Payments can be made either by cash or cheques. Temporary receipts will be issued for payments made in cheques subject to realization. Stern action will be taken against the airline concerned, in case a cheque is bounced without calling for any explanation or any prior notice.
- 7 If an airline fails to remit money to the Director-General of Civil Aviation within the time periods as specified in the paragraph (5) above, the airline concerned, shall pay an interest of the applicable bank rate plus 2 per centum for the total sum in respect of each day of delay, in addition to the total remittance due. This may be in addition to any other administrative sanctions that the Director-General of Civil Aviation may impose on the airline concerned. An airline, which has to pay an interest as mentioned above, shall obtain the applicable bank rate from the Director-General of Civil Aviation in writing prior to making the payment.
- 8 Each airline operating into and out of Colombo shall furnish to the Director-General of Civil Aviation the information sought in the Form CAASL 012 when remitting the collection of Embarkation Levy. Bi-monthly returns to the Director-General of Civil Aviation shall be signed by the Chief Executive Officer of the Airline concerned or any officer designated by him in writing.
- 9 Each airline shall furnish to the Director-General of Civil Aviation a certified copy of the passenger manifest in respect of each flight operated out of Colombo. In cases where an airline seek an exemption for transit passengers, a certified copy of the applicable passenger manifest of the airline which carried such passengers to Colombo shall also be attached. Airlines may highlight the names of the transit passengers on such passenger manifests, for clarity.
- 10 Director-General of Civil Aviation may request an Airline in writing to furnish him with a bank guarantee for a sum to be determined by the Director-General of Civil Aviation depending on the nature and scope of operations of the airline including the frequency of flights and capacity of aircraft and also taking into account the airline's track record.
- 11 Each airline shall maintain separate records at its main office or its principal's office in Colombo relating to the number of passengers carried from Sri Lanka, details about collection and remittance of the Embarkation Levy. Airlines shall preserve all connected records in respect of collection of the Embarkation Levy for a minimum period of two years and prior approval for the Director-General of Civil Aviation in writing shall be obtained before destroying any such records.
- 12 Every airline shall ensure that appropriate entries are made on each airline ticket to indicate that the applicable Embarkation Levy **has been collected or exempted otherwise**, as the case may be. The airlines shall use the Tax code "LK" assigned by IATA for purpose of recording the Embarkation Levy collected.
- 13 Each airline shall ensure that the Civil Aviation officials, who have been authorized by the Director-General of Civil Aviation in writing, are granted unrestricted access at all times to any of its offices in Sri Lanka, ticketing centers, checking counters or aircraft to examine the degree of airline's compliance with the instructions contained in this Directive. The airline shall also ensure that required documents are produced for their inspection, on demand.

- 14 Each airline is responsible to make their own arrangement for collection of the difference between the current Embarkation Levy and revised Embarkation Levy to be applicable on 01st January 2013 from a passenger, who has already purchased a ticket for a travel commencing after 01st January 2013. In the implementation of such arrangements airlines are kindly advised to be mindful of the necessity not only to minimize the likely inconveniences to passenger but also to avoid undue congestion and delays at the international airport.
- 15 If the Embarkation Levy is collected from a passenger separately after the ticket is sold as mentioned under paragraph (14) above, there shall be an appropriate endorsement made to that effect on such a ticket. If a passenger refuses to pay the applicable Embarkation Levy, the airline concerned shall not permit the passenger to board the aircraft.
- 16 Airlines are kindly requested to strictly comply with the instructions contained in this Directive and extend their unstinted co-operation to this office for the seamless implementation of this scheme. If there is any matter, which needs further clarification, Please feel free to contact the undersigned.
- 17 **This Directive supersedes the Directive EL/01/2003 dated 14th August 2003.**



P. P. Jayaweera
Director / Corporate

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Director-General of Civil Aviation and
Chief Executive Officer.

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