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இலங்கை சிவில் விமானப் போக்குவரத்து அதிகார சபை
Civil Aviation Authority of Sri Lanka

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දුරකථන අංකය : 011 2500000, 011 2500001, 011 2500002, 011 2500003
ෆැක්ස් අංකය : 011 2500004, 011 2500005, 011 2500006, 011 2500007

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Ref No: EL/01/2023

දිනය :
திகதி :
Date :

12 January 2023

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எனது இல. :
My Ref. No :

FN/3/6

DIRECTIONS

(ISSUED BY DGCA UNDER FINANCE ACT NO.25 OF 2003)

Issued by DGCA & CEO **Classification** Urgent

Issued to All Airlines operating into/out of Sri Lanka

Subject **COLLECTION OF EMBARKATION LEVY**

Legal Reference **Finance Act No 25 of 2003**

- Description of the Direction**
- Legal Provision :** This Direction (bearing Reference No: EL/01/2023 dated 12th January 2023) is issued by Director General of Civil Aviation in terms of the powers vested him under section 3 and 4 of the Finance Act No 25 of 2003 and paragraph 3 of the Embarkation Levy (Airlines) Regulations No. 01 of 2023 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.
 - Applicability:** This Direction is applicable to every airline, which operates international commercial flights into or out of Sri Lanka, shall abide by the instructions in this Direction, which supersede any of the previous instructions issued by the Director-General of Civil Aviation regarding the subject matter.
 - Embarkation Levy:** Each airline shall remit to the Director General of Civil Aviation in the manner specified in this Direction 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 as follows:

Name of the Airport	Date of Issue of Tickets	Applicable USD Amount
a. Bandaranaike International Airport (BIA)- (IATA code- CMB)	from 01.02.2020	USD 60
b. Jaffna International Airport (JIA) - (IATA code- JAF)	from 12.01.2023 to 11.07.2023	USD 30
c. Colombo International Airport , Ratmalana (CIAR) -(IATA code- RML)	From 27.03.2022 to 26.03.2023	USD 30

d. Mattala Rajapaksa International Airport (MRIA) -(IATA code- HRI)	For two years from the date of commencement of operations by an International Airline	Free
e. Batticaloa International Airport - (IATA code- BTC)	from 01.02.2020	USD 60

4 Exceptions: The following passengers are exempt from the Embarkation Levy,

- any child who is less than two (02) years in age.
- any transit passenger who departs from the international airport on a connecting flight within twenty-four (24) hours from the time of arrival.
- any member of the operating crew of the aircraft who is on duty.

5. Exchange Rate: The Exchange Rate applicable to the date of sale will be announced weekly by the Civil Aviation Authority. The equivalent Rupee amount shall be calculated based on the USD Selling Rate published by the Central Bank of Sri Lanka every Thursday and apply the same exchange rate for the conversion with effect from subsequent Friday up to the Next Thursday.
Eg.

First Week (December 30 th to January 5 th)	-	Rate of 29 th December 2022
Second Week (January 6 th to January 12 th)	-	Rate of 5 th January 2023
Third Week ((January 13 th to January 19 th)	-	Rate of 12 th January 2023
Fourth Week (January 20 th to January 26 th)	-	Rate of 19 th January 2023

6. Time of Remittance: 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 Month

7 Mode and Manner of Remittance:

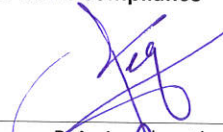
- Each airline operating International Flight into and out of Sri Lanka shall furnish to the Director-General of Civil Aviation the information sought in the **Form CAASL- 012 (23-1), and Form CAASL - 014 (23-1 and CAASL-015 (23-1) (separate form for each Airport)** when remitting the collection of Embarkation Levy. Bi-monthly returns to the Director-General of Civil Aviation shall be signed by the Chief Executive Officer/Accountable Manager of the Airline concerned or any officer designated by him in writing
- 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 Sri Lanka. 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 Sri Lanka shall also be attached. Airlines may highlight the names of the transit passengers on such passenger manifests, for clarity.

- 8 **Methods of Payments:** 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.
- 9 **Penalty:** If an airline fails to remit money to the Director-General of Civil Aviation within the time periods as specified in the paragraph (6) 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.
- 10 **Bank Guarantee:** 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 **Maintenance of Records:** Each airline shall maintain separate records at its main office or its principal's office in Sri Lanka 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 **Entries to be made in the ticket:** 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 **Access to data and information:** 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 Direction. The airline shall also ensure that required documents are produced for their inspection, on demand.
- 14 **Compliance:** Airlines are kindly requested to strictly comply with the instructions contained in this Direction and extend their unstinted co-operation to this office. If there is any matter, which needs further clarification, Please feel free to contact the undersigned.
- 15 **This Direction supersedes the Direction EL/01/2022 dated 11th March 2022 and EL/01/2022(Amendment) dated 6th April 2022.**

**Action
Required**

For Strict Compliance


P.A. Jayakantha
Director General of Civil Aviation and
Chief Executive Officer

Enclosures,

Form CAASL 012- (23-1)
Form CAASL 014- (23-1)
Form CAASL 015- (23-1)



01.	Airline Information					
a	Name :					
b	IATA code					
c	Main Office's address in Sri Lanka					
d	Name of Chief Executive Officer/ Accountable Manager					
e	Contact number					
f	Fax number					
g	e-mail address					
02.	Period for which remittance is made			Year	Month	Period (Please \checkmark)
						1-15 () 16-31 ()
03.	Total number of passengers carried during the period mentioned at (2) above (Please attach certified copies of the passenger manifests) – Also complete Form CAASL 014 (23-1)					
04.	Total number of infant carried during the period mentioned at (2) above					
05.	Total number of Transit passengers uplifted during the period mentioned at (2) above. (Please attach certified copies of the passenger manifests of the carrier which transported the passengers into Sri Lanka, as proof)					
06.	Total number of passengers for whom the Embarkation Levy is payable [(03)-{(04)+(05)}]					
	Bandaranaike International Airport (BIA) / Jaffna International Airport (JIA) / Colombo International Airport (CIAR) / Mattala Rajapaksa International Airport (MRIA) / Batticaloa International Airport					
	Period			Number of Tickets	Conversion Rate	Amount (Rs)
	Year:	Month:	Week 1			
	Year:	Month:	Week 2			
	Year:	Month:	Week 3			
	Year:	Month:	Week 4			
	Year:	Month:	Week 5			
	Total (Rs)					
07.	Interest, if applicable (Pl. see the para (9) of the Direction No .EL/01/2023)			(07) (i) - Number of days of delay (P)	(07) (ii) - Interest Rate (Q)	(07) (iii) - Total Interest (Rs.) $6(iii) \times [(P) / 365 \times (Q+2)/100]$
08.	Total amount payable in Rupees [(06) + (07(iii))]					
09.	Payment details			Cheque No/Date	Bank	Amount (Rs)
10.	Signature of the CEO with official stamp					



**INFORMATION TO BE PROVIDED BY A SCHEDULED OR CHARTER AIR CARRIER TO
DIRECTOR – GENERAL OF CIVIL AVIATION REGARDING COLLECTION OF THE EMBARKATION LEVY**

(This form shall be furnished with the information sought in Form CAASL – 012 –(23-1) when remitting the collection of Embarkation levy to the Director-General)

Name of Airline:

Name of the Airport:

Year:

Month:

Period: - From:

To:

	Date	Flight Number	Type of Aircraft	Total Number of passenger seats	Number of passengers				Payment due [(1)- {(2) + (3) + (4)}]
					Total carried (1)	Infants (2)	Transit (3)	Already paid at the airport (4) *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
Total									

Signature of the Chief Executive of the Airline:

Date

(* - Please attach documentary evidence)

Airline name:	Collection Period : 1-15 / 16-31	Month & Year:
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Serial No:	Flight No:	Departure Date	Airline Ticket No:	Passenger Name as mentioned in the Passenger Manifest	Date of sale of the Airline Ticket	Applicable Rate (Rs.)	Amount (Rs)
Total							

Date: