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

"සුරුසු සුදුසු සහ නැවැත්විය යුතු"
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 "Safe and Efficient Skies for All"

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P.O. Box 56

අංක 152/1, මිනුවන්ගොඩ පාර, කොළඹ 05, ශ්‍රී ලංකාව.
கி. 152/1, மின்னுவங்கொடை வீதி, க. 05, கொழும்பு, இலங்கை.
No. 152/1, Minuwangoda Road, Katunayake, Sri Lanka

Ref No:

EL/01/2022

දිනය :
திகதி :
Date :

11 March 2022

මගේ අංකය :
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

Section 02 of Finance Act No 25 of 2003

Description 1 of the Direction

Legal Provision : This Directive (bearing Reference No: EL/01/2022 dated 11th March 2022) is issued by Director General of Civil Aviation in terms of the powers vested him under section 3 of the Finance Act No 25 of 2003 and paragraph 3 of the Embarkation Levy (Airlines) Regulations No. 01 of 2003 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 Applicability:** This Direction is applicable every airline, which operates international commercial flights into or out of Sri Lanka, shall abide by 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 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 01.02.2020	USD 60
c. Batticaloa International Airport -(IATA code- BTC)	from 01.02.2020	USD 60

d. Mattala Rajapaksa International Airport (MRIA) -(IATA code- HRI)	from 01.10.2020 to 30.09.2022	Free
e. Colombo International Airport , Ratmalana (CIAR) -(IATA code- RML)	From 01.10.2021	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 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.

Second Week (March – 11 th to March 17 th)	-	Rate of 10 th March 2022
Third Week (March – 18 th to March 24 th)	-	Rate of 17 th March 2022
Fourth Week (March – 25 th to March 31 st)	-	Rate of 24 th March 2022
First Week (April 1 st to April 7 th)	-	Rate of 31 st March 2022
Second Week (April 8 th to April 14 th)	-	Rate of 7 th April 2022

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:

7.1 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 Rev 11, and Form CAASL -014 Rev 8**(separate form for each Airport) **and CAASL-015 Rev 7** 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

7.2 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 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 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 **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 Directive. 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 Directive 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 Directive supersedes the Directive EL/02/2020 dated 29th September 2020.**

Action
Required



For Strict Compliance

Capt. Themiya Abeywickrama
Director General of Civil Aviation and Chief
Executive Officer

Enclosures,

Form CAASL 012- Rev 11
Form CAASL 014- Rev8
Form CAASL 015- Rev 7



01.	Airline Information					
a	Name :					
b	IATA code					
c	Main Office's address in Sri Lanka					
d	Name of Chief Executive Officer					
e	Contact number					
f	Fax number					
g	e-mail address					
02.	Period for which remittance is made		Year	Month	Period (Please ✓)	
					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 Rev 8					
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)	
	Tickets sold before 11.03.2022					
	Year:	Month:	Quarter 1			
	Year:	Month:	Quarter 2			
	Year:	Month:	Quarter 3			
	Year:	Month:	Quarter 4			
	Tickets sold after 11.03.2022 (including 11.03.2022)					
	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 <u>Direction No .EL/01/2022</u>)		(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					

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Direction No: E/L/01/2022

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 Rev 11 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	Total carried (1)	Infants (2)	Number of passengers Transit (3)	Already paid at the airport (4) *	Payment due [(1) - {(2) + (3) + (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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[illegible]

Signature of the Chief Executive of the Airline:

(Fixed Office Stamp)

Date: