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

"සුදුසු සහ කාර්යක්ෂම අඟහරු"
"සුරක්ෂිත, කාර්යක්ෂම සහ සුදුසු අඟහරු"
"Safe and Efficient Skies for All"

තැ. අං. : 96
த. அ. இ. : 96
P. O. Box : 56

අ. ක. 152/1, මිහිඟොස්තොට පාර, කුරුමාව, ශ්‍රී ලංකාව.
த. இ. 152/1, மீதுவாங்கோஸ்தோட் வீதி, கூ. நுராமக, கும்பகோணம்.
No. 152/1, Mihirawastota Road, Kurumawe, Sri Lanka.

Ref No:

EL/02/2020

දිනය :
திகதி :
Date :

29 September 2020

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/02/2020 dated 29th September 2020) 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 01.08.2019 to 31.01.2020	USD 50
	from 01.02.2020	USD 60

[Signature]

b. Jaffna International Airport (JIA) -(IATA code- JAF)	from 01.08.2019 to 31.01.2020	USD 50
	from 01.02.2020	USD 60
c. Batticaloa International Airport -(IATA code- BTC)	from 01.08.2019 to 31.01.2020	USD 50
	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 01.10.2020 to 30.09.2021	USD 30

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 equivalent Rupee amount shall be calculated based on the exchange rates published by the Central Bank of Sri Lanka in every first working day of the ending month of the previous quarter.

Eg.

First Quarter (01 st January to 31 st March)	-	First working Day of December
Second Quarter (01 st April to 30 th June)	-	First working Day of March
Third Quarter (01 st July to 30 th September)	-	First working Day of June
Fourth Quarter (01 st October to 31 st December)	-	First working Day of September

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

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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 10, and Form CAASL -014 Rev 7**(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 of the Airline concerned or any officer designated by him in writing
- 7.2 Each Airline collecting Embarkation Levy in respect of passengers carried by them under the circumstances mentioned in para 5 above shall submit form CAASL 15 Rev 6 (i) for rate (USD 50) for the period 01.08.2019 to 31.01.2020 and CAASL 15 Rev 6 (ii) for rate (USD 60) for the period from 01.02.2020 for Bandaranaike International Airport (BIA) and Jaffna International Airport (JIA) and CAASL 15 Rev 6 (iii) for rate (USD 30) for the period from 01.10.2020 to 30.09.2021 for Colombo International Airport (CIAR) with the other forms which is enclosed here to.
- 7.3 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/01/2020 dated 16th January 2020.

**Action
Required**

For Strict Compliance



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

Enclosures,

Form CAASL 012- Rev 10
Form CAASL 014- Rev 7
Form CAASL 015- Rev 6 (i)
Form CAASL 015- Rev 6 (ii)
Form CAASL 015- Rev 6 (iii)





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			<table border="1"><tr><td>Year</td><td>Month</td><td colspan="2">Period (Please ✓)</td></tr><tr><td></td><td></td><td>1-15 ()</td><td>16-31 ()</td></tr></table>	Year	Month	Period (Please ✓)				1-15 ()	16-31 ()
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 7											
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)}											
6 (i) and 6(ii) Bandaranaike International Airport (BIA) and Jaffna International Airport (JIA)												
6 (i) Tickets issued from 01.08.2019 – to 31.01.2020 (USD 50)				6 (ii) Tickets issued from 01.02.2020 (USD 60)								
Period	Number of Tickets	Conversion Rate	Amount (Rs)	Period	Number of Tickets	Conversion Rate	Amount (Rs)					
Year : Quarter:				Year : Quarter:								
Year : Quarter:				Year : Quarter:								
Year : Quarter:				Year : Quarter:								
Year : Quarter:				Year : Quarter:								
6(iii) Colombo International Airport (CIAR) – From 01.10.2020- 30.09.2021												
Period	Number of Tickets	Conversion Rate	Amount (Rs)									
Year : Quarter:												
Year : Quarter:												
Year : Quarter:												
Year : Quarter:												
(6)(iv) Total Amount Payable = 6(i) + 6(ii)+6(iii)												

07.	Interest, if applicable (Pl. see the para (9) of the <u>Direction No .EL/02/2020</u>)	(07) (i) - Number of days of delay (P)	(07) (ii) - Interest Rate (Q)	(07) (iii) - Total Interest (Rs.) 6(iii) x [(P) /365 x (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			
11.	For office use only Checked by: - Name Verified By: - Name Certified By: - Name	Signature. Signature. Signature.		

2



(This form shall be furnished by each Airline for any airlines ticket which has been issued from 01st August 2019 to 31st January 2020 (**USD 50**), in terms of para No. 7.2, Direction EL/02/2020)

Serial No:	Flight No:	Departure Date	Airline Ticket No:	Passenger Name as mentioned in the Passenger Manifest	Date of sal of the Airline Ticket	Applicable Rate (Rs.)	Amount (Rs)
Total of the Quarter							

(* Applicable quarter shall number as: Year/Quarter no - e.g. 2019-3rd quarter = 2019/03) – Submit for each quarter separately.

Signature of the Chief Executive of the Airline:

(Fixed Office Stamp)

Date:



(This form shall be furnished by each Airline for any airlines ticket which has been issued from 01st February 2020 (USD 60), in terms of para No.7.2, Direction EL/02/2020)

Airport : BIA / JIA		Airline name:	Collection Period : 1-15 / 16-31	Month & Year:	* Applicable Quarter		
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 of the Quarter							

(* Applicable quarter shall number as: Year/Quarter no - eg. 2020 - 2nd quarter = 2020/02) – Submit for each quarter separately.

(Fixed Office Stamp)

Date:



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 by each Airline for any airlines ticket which has been issued from 01st October 2020 to 30th September 2021 (**USD 30**), in terms of para No.7.2, Direction EL/02/2020)

Airport : CIAR	Airline name:	Collection Period : 1-15 / 16-31	Month & Year:	* Applicable Quarter			
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 of the Quarter							

(* Applicable quarter shall number as: Year/Quarter no - eg. 2020 – 3rd quarter = 2020/03) – Submit for each quarter separately.

Signature of the Chief Executive of the Airline:

(Fixed Office Stamp)

Date: