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

"සුරැකුම් සහ කාර්යක්ෂම අඟයක්"
"අන්තර්ජාතික ගුවන්ගත/ගුවන්ගතයාගේ සුරැකුම"
"Safe and Efficient Skies for All"

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P. O. Box 56

අං. 152/1, මිනුවන්ගොඩ පාර, කටුනායක, ශ්‍රී ලංකාව.
தலை. 152/1, மின்னுவனங்கோட்டை வீதி, கட்டுநாயக்க, இலங்கை.
No. 152/1 Minuwangoda Road, Katunayake, Sri Lanka

Ref No: EL/01/2025

දිනය :
திகதி :
Date :

3 March 2025

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

Finance Act No 25 of 2003

Reference

Description of the Direction

- Legal Provision :** This Direction (bearing Reference No: EL/01/2025 dated 03rd March 2025) 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 01.02.2025 to 31.01.2026	USD 30
c. Colombo International Airport, Ratmalana (CIAR) -(IATA code- RML)	From 27.03.2025 to 26.03.2026	USD 30

d. Mattala Rajapaksa International Airport (MRIA) -(IATA code- HRI)	Until the date of completion of three years from the date of commencement of operations by an international airline of December 28,2025, whichever comes first.	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 of 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 (31 st January – 06 th February)	-	Rate of 30 th January 2025
Second Week (07 th February - 13 th February)	-	Rate of 06 th February 2025
Third Week (14 th February – 20 th February)	-	Rate of 13 th February 2025
Fourth Week (21 st February to 27 th February)	-	Rate of 20 th February 2025

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.

7.

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 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 (25-1), and Form CAASL - 014 (25-1 and CAASL-015 (25-1))** (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

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 Sri Lanka. In cases where an airline seeks 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 specified in the paragraph (6) above, the airline concerned shall pay an interest in the average rated prime lending rate in any given month 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 interest as mentioned above, shall confirm 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 the 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 directive supersedes all previous instructions issued to date.**

Action
Required

For Strict Compliance

AVM Sagara Kotakadeniya (Retd.)
Director General of Civil Aviation and
Chief Executive Officer

Enclosures,

Form CAASL 012- (25-1)
Form CAASL 014- (25-1)
Form CAASL 015- (25-1)