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# The Gazette of the Democratic Socialist Republic of Sri Lanka EXTRAORDINARY

අංක 1947/27 - 2015 දෙසැම්බර් මස 30 වැනි බදාදා - 2015.12.30

No. 1947/27 - WEDNESDAY DECEMBER 30, 2015

(Published by Authority)

## PART I : SECTION (I) — GENERAL

### Government Notifications

#### THE BOARD OF INVESTMENT OF SRI LANKA LAW, No. 4 OF 1978

RULES made by the Board of Investment of Sri Lanka under Section 18 of the Board of Investment of Sri Lanka Law, No. 4 of 1978 and approved by the Minister of Development Strategies and International Trade.

Chairman,  
The Board of Investment of Sri Lanka.

Board of Investment of Sri Lanka,  
Colombo,  
30th December 2015.

#### Rules

The Board of Investment of Sri Lanka (Fees and Charges) Rules published in *Gazette Extraordinary* No. 1595/15 dated 31st March 2009 ; No. 1634/13 dated 28th December, 2009 ; No. 1737/13 dated 22nd December, 2011 and No. 1789/21 dated 19th December 2012 the matters and the amounts specified in respective Columns I and II are hereby amended as follows:-

1. By the repeal of items specified in Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 of the Schedule I of *Gazette Extraordinary* No. 1595/15 dated 31st March 2009 ; No. 1634/13 dated 28th December 2009, No. 1737/13 dated 22nd December 2011 and No. 1789/21 dated 19th December 2012 and the substitution therefore of the following :



\SCHEDULE I

**Land Premium and ground rent for enterprises in the Export Processing Zones/Industrial Parks**

Charges per Acre			
Column I		Column II	
No.	Export Processing Zones and Industrial Parks	Non Refundable Land Premium Payable Upfront US \$	Ground Rent (per annum) US \$
1.	*Katunayake	60,000.00	4,660.00
2.	*Biyagama	60,000.00	4,660.00
3.	*Malwatta	30,000.00	4,235.00
4.	*Seethawaka	60,000.00	4,235.00
5.	*Horana	30,000.00	4,235.00
6.	*Mirigama	30,000.00	4,235.00
7.	*Wathupitiwala	50,000.00	4,235.00
8.	*Koggala	30,000.00	4,660.00
9.	*Mirijjawila	20,000.00	3,850.00
10.	*Kandy I. P.	10,000.00	4,235.00
11.	*Mawathagama	10,000.00	4,235.00
12.	*Polgahawela	20,000.00	4,235.00
* Land Reservation Fee - 10% of Land Premium * Lease period - 50 years			

All charges are liable to VAT

2. By the repeal of item (Annual Fee under Section 17 and Annual License Fee under Section (16)) of Schedule II of the previous Gazette Notifications and substitution thereof of the following :-

SCHEDULE II

**Annual Fees - for enterprises situated outside an export processing zone or industrial park**

No.	Column I	Column II
1.	<u>Section 17</u> Annual Fees (a) Normal Projects (b) Hotel, Hospital, Utilities, Tourism Sector Project and any other Infrastructure Project - During Project Implementation period	US\$ (per annum)  2,500.00

SCHEDULE II (Contd.)

No.	Column I	Column II
	Section 17	US\$
	(i) Project less than USD 3 mn	3,500.00
	(ii) Project between not less than USD 3 mn and not more than USD 10 mn	6,600.00
	(iii) Project more than USD 10 mn	8,800.00
	(iv) Strategic Development Project	16,500.00
	- Thereafter during Tax holidays and Concessionary Tax Period	
	(i) Project less than USD 3 mn	2,300.00
	(ii) Project between not less than USD 3 mn and not more than USD 10 mn	5,500.00
	(iii) Project more than USD 10 mn	7,700.00
	(iv) Strategic Development Project	11,000.00
	(c) Agriculture Projects	850.00
	(d) Coir based Industries and Handcraft Projects	1,100.00
	<u>Section 16</u>	
	Annual License Fee	350.00

All charges are liable to VAT

3. By the repeal of Schedule III of the *Gazette Extraordinary* No. 1789/21 dated 19th December 2012 and the substitution thereof of the following :-

SCHEDULE III

**Fees for Processing of Agreements**

No.	Column I	Column II US\$
	<u>Section 17</u>	
1.	Investment Application Processing Fee	250.00
2.	Agreement Processing Fees - Strategic Development Projects	3,500.00
	- for other projects	2,000.00
3.	Supplementary Agreements	500.00
	<u>Section 16</u>	
4.	Investment application processing fees (Sec. 16)	300.00
5.	Processing Fee for perusal of Articles of Association of Companies	150.00
6.	Lease Agreement Processing Fee for Section 16 and Non BOI Companies	10,000.00

All charges are liable to VAT

4. By the repeal of items 1, 2, 3, 4, 5 and 6 of the Schedule IV of *Gazette Extraordinary* No. 1634/13 dated 28th December 2009 and No. 1789/21 dated 19th December 2012 and the substitution thereof of the following :

SCHEDULE IV

**Miscellaneous Charges**

<i>No.</i>	<i>Column I</i>	<i>Column II Rs.</i>
1.	(a) Recommendation for the Entry Visa/Visa extension of existing resident for the Expatriate Workers - Sec. 16 and 17	US\$ 110
	(b) Recommendation for the Entry Visa/Extension of existing resident Visa of the Investors/Shareholders - Sec 16 and Sec 17	US\$ 50
	(c) Recommendation for the Entry Visa/Extension of existing resident Visa of the Dependents	US\$ 50
2.	BOI service charges for inspection of Environment Protection License (EPL) Issuing/Renewal	
	(a) Prescribed activities specified under Part A	6,000.00
	(b) Prescribed activities specified under Part B	5,250.00
	(c) Prescribed activities specified under Part C	4,500.00
3.	(For the purposes of this item, Prescribed Activities means the activities set out in the Schedule to the order made under Section 23A of the National Environmental Act, No. 47 of 1980 and published in the <i>Extraordinary Gazette</i> , No. 1533/16 dated 25th January 2008)	
	Issue of certified copy of analytical test report upon request by an Enterprise located within a BOI Export Processing Zones and Industrial Park	
	Upon request by an enterprise	
	(a) Water Quality	500.00
	(b) Noise	1,100.00
	(c) Ambient air Quality	1,100.00
	(d) Waste Water Quality	600.00
4.	For making Environmental Recommendation to the Telecommunication Regulation Commission	35,000.00

SCHEDULE IV (Contd.)

No.	Column I	Column II Rs.
5.	Charges for providing Analysis Reports	
	<u>Parameters</u>	
	Colour (each)	1,000.00
	Temperature	250.00
	Total Suspended Solids	500.00
	Total Dissolved Solids	500.00
	pH	250.00
	Conductivity	250.00
	BOD	750.00
	COD	750.00
	Ammonical Nitrogen	500.00
	Heavy Metal	900.00–1,250.00
	CN	500.00
	Phenolic Compunds	750.00
	F-/Cl-/Sulphides/Po <sub>4</sub>	350.00
	Oil and Grease	500.00
	Residual Chlorine	750.00
	Total Aicalinity	500.00
	Total Iron	500.00
	Total Solids	500.00
	Turbidity	350.00
	Carbonates (Co <sub>3</sub> )	250.00
	Overhead Charges (15% of analytical charges)	
	Transport Rs 25/km.	

All charges are liable to VAT

5. By the repeal of items 1, 2, 3, 4, 5, 6, 7 and 8 of the Schedule V of the *Gazette Extraordinary* No. 1595/15 dated 31st March 2009 and the substitution thereof of the following :-

SCHEDULE V

**Charges for the Sale of Publication and issue of certified documents**

<i>No.</i>	<i>Column I</i>	<i>Column II</i> <i>Rs.</i>
1.	Details of BOI Enterprises  Hard Copy :  - in Commercial Operation - Under Construction Soft Copy :  - in Commercial Operation - Under Construction	   2,000.00 1,250.00  2,500.00 1,750.00
2.	Deposit for providing updated information	6,000.00
3.	Issuing certified copy of the Main Agreement	500.00
4.	Issuing certified copy of the Supplementary Agreement	500.00
5.	Issuing a full set of BOI Law and all its amendments	500.00
6.	Issuing a full set of BOI Regulation and all its amendments	500.00

All charges are liable to VAT

6. By the repeal of items I and 2 Schedule VII of *Gazette Extraordinary* No. 1737/13 dated 22nd December 2011 and items 3 and 4 of Schedule VII of the *Gazette Extraordinary* No. 1595/15 dated 31st March 2009 and the substitution thereof of the following :

SCHEDULE VII

**Charges Payable on Rent**

<i>No.</i>	<i>Column I</i>	<i>Column II</i> Rs. Cts. (per Sq. Foot) (Monthly)
1.	<u>Katunayake EPZ</u>  Plaza Complex (a) Upper Floor (b) Ground Floor  Supply of water and common amenities (Charge percentage on monthly rental)	  50.00 60.00  10%

All charges are liable to VAT

SCHEDULE VII (Contd.)

No.	Column I	Column II
	Cleaning and maintenance charges (Charges based on square feet)	4.00
	Parking of Vehicles (Only for the Commercial Bank site)	10.00
2.	Biyagama EPZ	
	Administrative Building (a) Lower Ground Floor	45.00
	(b) Ground First Floor	55.00
	(c) 1st Floor	50.00
3.	Wathupitiwala EPZ	
	Building at Wathupitiwala	7.50
4.	Seethawaka EPZ	
	Standard Factory Buildings	85.00 per sq. mr.
	Administrative Building - Ground Floor	45.00
5.	Koggala EPZ	
	Building without power and water	10.00
	Administrative Building	30.00
6.	Mawathagama EPZ	
	Old Office Building at Mawathagama	5000.00

All charges are liable to VAT

7. By the repeal of items 1 to 20 and (i)(ii), (iii) and (iv) of the Schedule VIII of *Gazette Extraordinary* No. 1634/13 dated 28th December 2009 and the substitution therefore of the following :

SCHEDULE VIII

Entry Permits and Photo Identity Cards

No.	Column I	Column II Rs.
	<b>Daily Permits</b>	
1.	Visitors/Suppliers/Businessmen/Contractors	50.00
2.	Waste Material Collectors/Buyers (incl. off cuts local sales)	130.00

SCHEDULE VIII (Contd.)

No.	Column I	Column II Rs.
3.	Waste Material Collectors - Dump Yard	40.00
4.	Light Vehicles (Cars, Vans, Jeeps, Cabs/Hand Tractors/Three Wheelers)	50.00
5.	Heavy Vehicles	80.00
6.	Heavy Vehicles - to Dump Yard	250.00
	<b>Monthly Permits</b>	
7.	Employees of Enterprises (Temporary/Casual)	30.00
8.	Employees of Manpower Agencies	70.00
9.	Employees of Contractors/Suppliers/Other Service Providers	120.00
10.	Visitors Permit Books	5000.00 (50 @ Rs. 100)
11.	Buyers : Off Cuts, Local Sales	750.00
12.	Waste Material Collectors - Dump Yard	220.00
13.	Light Vehicles - for calendar month (Cars, Vans, Jeeps, Cabs/Hand Tractors/Three Wheelers)	250.00
14.	Heavy Vehicles - for calendar month	600.00
	<b>Annual Permits</b>	
15.	Vehicles - belonging to employees of enterprises - Light Vehicle	1,000.00
16.	Members of Garment Buying Office Association	720.00
	<b>Other Permits</b>	
17.	Vehicles (Duty Free) - Registered in the name of enterprises - Permanent permit	600.00
18.	Vehicles (Others) - Registered in the name of enterprises - Permanent Permit	1200.00
	<b>Photo Identity Cards</b>	
19.	Employees of enterprises	150.00 (3 years)



SCHEDULE VIII (Contd.)

No.	Column I	Column II Rs.
20.	Employees of Service Organizations (Adm. Complex) (1 year) Inside Outside	750.00 1500.00
21.	All Zones ID to Owners - CEO of all enterprises (1 year)	1300.00
22.	All Zones ID to Owners - CEO of all enterprises (2 years)	2600.00

All charges are inclusive of VAT

8. By the repeal of items 1 to 14 of Schedule IX of *Gazette Extraordinary* No. 1634/13 dated 28th December 2009 and 1789/21 dated 19th December 2012 and the substitution thereof of the following :

SCHEDULE IX

Service charges for services provided by investor services department

No.	Column I	Column II	
		HO/CVT/ACT Ex Vat Rs.	Zones Ex Vat Rs.
<b>1.</b>	<b>Documentation Charges</b>		
1.1	Import/Export Documentation - (per document)	450.00	450.00
1.2	Indirect Export (per GRN)	250.00	250.00
1.3	indirect Export effected on Tax Invoice	700.00	700.00
1.4	Documentation Charges for Import of Motor Vehicles	15,000.00	15,000.00
1.5	Manual submission of CUSDEC/other - for Keying into be decided by SDD/Unit Head	500.00	500.00
<b>2.</b>	<b>Verification Charges</b>		
2.1	<b>Cargo Imported/Exported by Sea</b>		
2.1.1	(CVT)		
2.1.1.1	FCL 20'	1,400.00	
2.1.1.2	FCL 40'/45'	2,800.00	
2.1.1.3	LCL - per CBM	110.00	
2.1.1.4	Hanging garments (Transport as LCL) - per CBM	110.00	
	<b>Rate per Bar (01 Bar considered as 02 CBM)</b>		
2.1.1.5	Special operations for consolidation of cargo - per CBM	80.00	
2.1.2	<b>(ZONES)</b>		
2.1.2.1	FCL 20		500.00

SCHEDULE IX (Contd.)

Service charges for services provided by investor services department

No.	Column I	Column II	
		HO/CVT/ACT Ex Vat Rs.	Zones Ex Vat Rs.
2.1.2.2	FCL 40'/45'		750.00
2.1.2.3	LCL - Upto 10 CBM - per CBM		110.00
2.1.2.4	- Over 10 CBM upto 50 CBM <b>Rs. 10/- for each additional CBM</b>		
2.1.2.5	Above 50 CBM	1,750.00	
2.1.3	<b>(CVT/ZONES)</b>		
2.1.3.1	Bulk Cargo		
2.1.3.1.1	Feed Mill Projects/Cement/Gas/Steel/Others Charges per vessel if single consignee	8,000.00	8,000.00
2.1.3.2	LCL - per MT	20.0	20.0
2.1.4	Coir Fibre Dust - per 20'/40'/45' Container	450.00	450.00
2.1.5	Container Seal/Additional Container Seal	150.00	150.00
2.2	<b>Cargo Imported/Exported by Air</b>		
2.2.1	<b>Cargo Imported by Air(ACT)/Zone</b>		
2.2.1.1	1-10 Kg	100.00	100.00
2.2.1.2	11-50 Kg	200.00	200.00
2.2.1.3	51-100 Kg	300.00	300.00
2.2.1.4	above 100 Kg	per Kg 5.00	600.00
2.2.1.5	Live Fish - per CBM	110.00	110.00
2.2.2	<b>Cargo Exported by Air (ACT)/Zone</b>		
2.2.2.1	LCL Cargo - per CBM	110.00	
2.2.2.2	LCL Cargo - Upto 3 CBM		300.00
2.2.2.3	LCL Cargo - more than 3 CBM		600.00
2.2.2.4	LD 2/3 Container	350.00	350.00
2.2.2.5	All other LD containers	650.00	650.00
3.	<b>Storage Charges</b>		
3.1	Per 20'/40'/45' Container - per day/per TEU	250.00	250.00
3.2	LCL per CBM - per day	110.00	110.00
4	<b>Verification charges for other special Import/Export Cargo</b>		
	<b>Aircraft/boat/Crane</b>		
4.1	55-100 CBM	5,500.00	5,500.00

SCHEDULE IX (Contd.)

**Service charges for services provided by investor services department**

No.	Column I	Column II	
		HO/CVT/ACT Ex Vat Rs.	Zones Ex Vat Rs.
4.2	Over 100 CBM	11,000.00	11,000.00
5.	Sub-Contracts/Local Sales/Other approvals (where applicable)	750.00	750.00
6.	Service Charge for providing services to destroy redundant goods of BOI Companies	750.00	750.00
7.	Charges for extension of Validity Period for all Approvals	150.00	150.00
<b>8.</b>	<b>Transfers (Sales/Purchase)</b>		
8.1	Transfer (different enterprises/expansion unit)	300.00	300.00
8.3	Trading House Transfers	750.0	750.00
<b>9</b>	<b>Disposal of Redundant Items</b>		
9.1	Ferrous Scrap/Fiber/Yam Waste - per kg	1.00	1.00
9.2	Non Ferrous Metal/Other - per kg	3.00	3.00
9.3	Garment/other production accessories - per kg	3.00	3.00
9.4	Packing material/Machinery/Equipment and others	1,250.00	1,250.00
	As determined by the <b>Dy. Director (Verification)</b> - per lorry load		
9.5	Approval for disposal of vehicle	7,500.00	7,500.00
9.6	Fabric in Roll Form including Pocketing - per Sq. Mtr	2.00	2.00
9.7	Off cuts/cut pieces (Length<2 mts.-width6''>24'') per kg	6.00	6.00
9.8	GI/Plastic Barrels and Cans		
9.8.1	10-50 Ltr - per item	6.00	6.00
9.8.2	51-250 Ltr - per item	25.00	25.00
9.8.3	251 Ltr and above	50.00	50.00
<b>10.</b>	<b>Overtime Charges</b>		
10.1	<b>Documentation :</b>		
10.1.1	Monday - Saturday from 4.30 pm. - 8.30 pm (per Cusdec)	300.00	300.00
10.1.2	Sunday - Mercantile and Poya from 8.30 am to 8.30 am (per Cusdec)	300.00	300.00
10.2	<b>Verification of Import/Export Cargo</b>		

SCHEDULE IX (Contd.)

**Service charges for services provided by investor services department**

No.	Column I	Column II	
		HO/CVT/ACT Ex Vat Rs.	Zones Ex Vat Rs.
10.2.1	Monday to Saturday from 9.30 pm to 8.30 am (following day) (per Cusdec)	250.00	250.00
10.2.2	Sunday, Mercantile and Poya from 8.30 am to 8.30 am (following day) (per Cusdec)	350.00	350.00
10.3	Verification of Sub contract/Transfer/Loans <i>etc</i>		
10.3.1	From 9.30 pm to 8.30 am (following day)		250.00
<b>11</b>	<b>Reports on Import/Export Data</b>		
11.1	1 Month	100.00	100.00
11.2	6 Months	350.00	350.00
11.3	1 Year	700.00	700.00
<b>12.</b>	<b>Cancellation Charges of Import Cusdecs</b>		
12.1	Within 7 working days	600.00	600.00
12.2	After 7 working days	1,000.00	1,000.00
<b>13.</b>	<b>Cancellation of Export Cusdecs</b>		
13.1	07 working days after the expiry of validity of 30 days	1,000.00	1,000.00
<b>14</b>	<b>Amendment Charges (Import/Export)</b>		
14.1	Flight Amendment Charges	115.00	115.00
14.2	Any amendments of cusdec as determined by relevant Senior Deputy Director/Deputy Director	500.00	500.00

All charges are liable to VAT

*Note* : Revised Ground Rent and Land Premium rates are applicable with effect from 1st November 2015 for land in the Mirijjawila Industrial Zone (Schedule 1 - Item No. 9) All other charges are applicable with effect from 01st January 2016.

01-537