

Government Notifications

PORTS AND AIRPORTS DEVELOPMENT LEVY ACT, No. 18 OF 2011

Order under Section 3

BY virtue of the powers vested in me by Sub-section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011, I, Ranil Wickremesinghe, Minister of Finance, Economic Stabilization and National Policies do hereby, amend Paragraph 2 of the Order published in the Extraordinary Gazette Notification No. 2152/32 of December 05, 2019 as amended from time to time, by the addition of the following Sub-paragraph immediately after Sub-paragraph (q) as introduced by the Gazette Notification No. 2219/68 dated March 19, 2021.

- (r) Importation of essential goods, to be received from any foreign states (Governments), organizations including business entities, volunteer associations and well-wishers and to be received by any Government entity, Government approved entity and entities working on relief activities in direct collaboration with any Government entities as aid/donations to provide relief measures or facilitate continuation of essential public services subject to;
- 1) Recommendation of the Secretary (Chief Accounting Officer), Ministry in Charge of donation recipient Government entities or Government approved entity or the directly collaborating Government entity with the donation and relief measures, where;
 - I. The Secretary (Chief Accounting Officer) shall provide recommendations for the exemption of Ports and Airports Development Levy only after his satisfaction on the purpose and target beneficiaries of the donation; and
 - II. Such donated goods shall be consigned to the Secretary (Chief Accounting Officer), who issued the Letter of Recommendation referred above on a case-by-case basis;
 - 2) All donations shall be approved by the Director General of Customs upon the receipt of the recommendation referred to in (r) 1) above;
 - 3) The Secretary (Chief Accounting Officer) referred to in (r) 1) above is responsible and accountable for goods, received as aid/donation under this procedure until such goods are delivered or distributed for the intended purpose(s) and beneficiaries free of charge; and,
 - 4) The essential goods, received as aid/donation under this procedure shall not be sold, transferred or disposed or utilized for purposes other than the purpose stated above without prior approval of the Secretary to the Treasury. In the case of any violation of this procedure, action shall be taken by the Director General of Customs under the provisions of the Customs Ordinance (Chapter 235) to recover the applicable taxes.

This Order shall come in to effect from August 23, 2022.



Ranil Wickremesinghe
Minister of Finance,

Economic Stabilization and National Policies

Ministry of Finance, Economic Stabilization
and National Policies,
Colombo 01,
August 22, 2022.