

TIP/SS/01/03

14.07.2016

Trade and Investment Policy Circular No: 01/2016

Secretary to the President

Secretary to the Prime Minister

Secretary to the Cabinet of Ministers

Secretaries of the Commissions

Secretaries of All Ministries

Chief Secretaries of All Provincial Councils

All Heads of the Departments

The Heads of State Corporations and Statutory Institutions

Scheme for Issuance of Motor Vehicle Permits on Concessionary Terms

All the Circulars issued in related to the issuance of concessionary motor vehicle permits were repealed as per the budget proposals presented on 20.11.2015 by the Hon. Minister of Finance. This new Circular is issued as per the decision taken by the Cabinet of Ministers at its meeting held on 24.05.2016 regarding the Cabinet Memorandum No. MFs/PA/CP/16/47 dated 26.03.2016, submitted by the Minister of Finance under the above subject.

This Circular provides provisions for the issuing of concessionary vehicle permits for the officers of holding senior level executive grade administrative positions, management posts and professionals in Government Service, State Corporations and Statutory Institutions to import a motor vehicle or to purchase a locally manufactured motor vehicle under the concessionary terms. However, this permit and relevant facilities should not be considered as a privilege and thus, this Circular is subjected to change as per the policy decisions taken by the Government time to time in this regard.

01. Entitled categories

Officers who have completed active service period in any post/posts mentioned below and confirmed in the post/posts that are entitled to this permit.

- 1.1 Officers who have completed six (06) years active service period and confirmed in a "senior level" executive post as depicted in the Public Administration Circular No. 06/2006 dated 25.04.2006.
- 1.2 Officers who have been completed six (06) years active service period and confirmed in a "senior level" executive post in the Parliament of Sri Lanka.
- 1.3 Officers who have been appointed on a decision of the Cabinet of Ministers, have completed six (06) years active service period and have been confirmed in a "senior level" executive post in a Government Institution (other than State Corporations and Statutory Institutions).

- 1.4 Officers who have completed six (06) years active service period and have been confirmed in the posts of Lieutenant Colonel, Wing Commander and Commander and higher ranks of the Three Forces.
- 1.5 Officers who have completed a period of six (06) years active service in the posts of Medical Officers, Engineers, Accountants, Architects and Lawyers and have been confirmed at the posts in the Three Forces (without considering the rank of the forces).
- 1.6 Officers who have been appointed on a decision of the Cabinet of Ministers, have completed twelve (12) years active service period and have been confirmed in a "senior level" executive posts in the State Corporations or Statutory Institutions.
- 1.7 Officers who have completed eight (08) years active service period and confirmed at "senior level" posts in the academic cadre and "senior level" executive posts in non-academic cadre of the State Universities.
- 1.8 Executive grade officers who have completed twelve (12) years active service period and confirmed at "senior level" posts in the Central Bank of Sri Lanka.
- 1.9 The following officials who have been appointed to an eligible post within the cadre approved by the Department of Management Services;
 - i. Officials who completed twelve (12) years of active service period and confirmed in a "Senior Level" executive post in a State Corporations or Statutory Institutions and,
 - ii. Chartered Engineers, Chartered Accountants and Chartered Architects who have completed nine (09) years of active service period and confirmed at a "senior level" executive posts in State Corporations and Statutory Institutions,
- 1.10 Chancellors of the Universities.
- 1.11 "Registered Medical Officers" who have completed six (06) years of active service period in Grade one and confirmed at a post of "Registered Medical Officer".
- 1.12 Project Directors, Chartered Engineers, Chartered Accountants, Chartered Architects and lawyers who have completed nine (09) years of active service period and appointed to a development project or several projects (even under the contract basis) of the Government.

- 1.13 Chairmen and Members who have completed three (03) years of active service period at a Commission established as per the Provisions of the Constitution.

02. Categories which are not entitled

The following officers are not entitled for vehicle permits under this Circular;

- 2.1 Officers who have already imported / purchased motor vehicles twice or more than twice using motor vehicle permits under any other concessionary Scheme by the effective date of this Circular.
- 2.2 Officers who have been released on no pay leave (liable to the Section 3.4 in this Circular).
- 2.3 Officers who have been appointed to an entitled post either on personal basis or on supernumerary basis.
- 2.4 Officers who have been appointed to an entitled post on contract basis after retirement from the public service (Other than the officers mentioned under the Section 1.12 above).
- 2.5 Officers against whom initiated and not yet completed primary investigation or disciplinary action in accordance with the provisions of the Establishment Code, Administrative Procedure or Rules followed by the respective institutions.
- 2.6 Officers who have not exceeded ten (10) years period from the date of registration of motor vehicle imported / purchased under any of the previous concessionary Schemes.
- 2.7 Officers who are serving in a post created by the Institution excluding the cadre approved by the Department of Management Services.

03. Conditions, Rules and Concessions

- 3.1 Officers are entitled only for maximum number of two permits to import / purchase motor vehicles during their service period under this Scheme.
- 3.2 In a situation where a concessionary terms permit has been obtained and not used, it should be proved by the officer. In failure to do so it is considered as that such permit has been used.
- 3.3 Service period for issuance of permits under the above categories from "1.1" to "1.9" shall be calculated as an aggregation of qualified service periods in several eligible posts. In such cases, the relevant application should be forwarded to the Department of Trade and Investment Policy together with the recommendation of the relevant Secretary. Then only a decision will be given or actions will be taken in accordance with the provisions provided in the Section 5.1 if required.

- 3.4 In this Circular, active service period means, the service period calculated for the officer at eligible post excluding of the period backdated for appointment on interdiction or on obtaining no pay leave or half pay leave or on any other reason.

Whenever the officers in Government services, State Corporation or Statutory Institution have been temporary released on no pay leave for the Government service, State Corporation or Statutory Institution on Cabinet approval such service period is calculated for their active service period. No pay leave for post graduate studies, sabbatical leave for the university cadre, half pay and no pay maternity leave can be calculated for the active service period for the eligibility under this Circular.

- 3.5 Even though the backdated service period is not calculated for issuance of a motor vehicle permit on concessionary basis, when any officer has been granted a proper acting appointment (on a proper appointment letter issued by the appointing authority) for an eligible post within the backdated period such service period can be calculated only for the above privilege if he / she has served in the same post accordingly.

- 3.6 When removing supernumerary basis or personal to the post in cases that such posts are given on supernumerary basis or personal to the posts, service period considered for issuance of permit is calculated based on the effective date of removal of this basis (date of appointment to the approved carder) and not the date decided to remove it. However this service period shall be made relevant only to calculate the service period in an eligible post. Though the permit holder is entitled to several permits during the relevant period, only one permit should be issued under the Circular which is effective at the removal date of such basis.

- 3.7 Although, the relevant permit holder has retired when remove the "on personal basis" or "on supernumerary basis", as per the 3.6 above, this concession could be obtained only if this Circular is effective and the officer has fulfilled the required qualifications. In such cases the permit should be issued by the Secretary of the Ministry where the officer was serving at the point of retiring.

3.8 Under this Circular

- I. If any officer eligible to this permit may die, an application could be obtained on the request of the legal heir / heirs when there is no spouse. However, when there are several legal heirs, the legal heir who get the consent of all these legal heirs will have the opportunity to get the permit.
- II. If the permit holder may die, while the procedure to import / purchase a motor vehicle has been processed on obtaining a permit, or before exceeding 05 years after importing / purchasing a motor vehicle his / her spouse could hold the legal ownership of the permit / vehicle.

3.9 Even though any officer retired before a disciplinary dissection of a disciplinary action announced, this concession could be granted to him / her when such officer is released from all charges against him in accordance with the provisions of the prevailing Circular.

3.10 Under this Scheme

- I. Any type of motor vehicles or cabs falling under Harmonized System Headings (HS headings) 87.03 or 87.04 within the approved age limit for importation to the country could be imported or purchased.
- II. Maximum C.I.F. value of the motor vehicle imported / purchased under a permit issued by this Scheme should be USD 30,000. If Letter of Credit (LC) is opened by any other foreign currency, value should not be exceeded the USD 30,000 limit as per the exchange rate prevailed at the date of opening the LC. Any tax concession will not be granted to the motor vehicles which have exceeded this limit at the opening of the LC. In such cases, all the taxes and charges will be charged by the Department of Sri Lanka Customs considering it as a normal importation (without tax concession). The permit holder should consider this risk at the opening of the LC.
- III. The permit holder will receive 50% tax concession of the total Excise (Special Provisions) Duty payable for the motor vehicle imported / purchased under the permit. Tax concession of the motor vehicle will be calculated by the customs, according to the tax prevailed and the value of the motor vehicle at the time of submission of the relevant CUS DEC.
- IV. The permit holder is allowed to transfer the ownership of wreckage to the relevant Insurance Company and cover the damage when the motor vehicle imported under this permit has been condemned due to an accident. In such instances, the vehicle should be de registered and a new permit will not be issued to the permit holder.
- V. Motor vehicle imported / purchased under this permit should be registered to the name of the officer entitled for the permit and the registration should not be transferred to any other party before exceeding five (5) years from the first registration on any reason (Except on the requirements mentioned in Sections 3.8 (i, ii) and 3.10 (iv)). However, the conditions mentioned in the Circular No. 01/(02)/2013 dated 25.03.2014 published in relevant to transfer of motor vehicles will be further applicable in transferring vehicles obtained under the provisions of Circular No. 1/2013 which had been effective until 20.11.2015.
- VI. If any information furnished by the officer to certify the eligibility for obtaining the permit is proved false, the issued permit will be cancelled. If motor vehicle has been imported / purchased actions will be taken in

accordance with the relevant laws. Legal and disciplinary actions will be taken against furnishing such false information.

VII. Permit is valid until a motor vehicle is imported /purchased. However the Government is not responsible for any loss or damage incurred by implementation of policy decisions taken from time to time, in keeping the permit without importing / purchasing a vehicle.

VIII. If the issued permit or it's bank copy is misplaced while under the custody of the permit holder, it should be immediately complained to the police and request should be made to the Secretary who issued the permit with a copy of the complaint. Relevant authority should immediately cancel the misplaced permit and inform the Director General of Customs and the Commissioner General of Motor Traffic. In this regard another permit can be issued to the officer again in applying for a permit following the prescribed procedure, after obtaining a written proof from Sri Lanka Customs that the relevant permit has not been used, only if this Circular is active at the time being.

IX. For importation of motor vehicle, LC should be opened to the name of the permit holder following the prescribed procedure or receipt should be obtained on payment for purchasing a locally manufactured motor vehicle.

3.11 The officers shall be liable to major punishments under the Section 24.3 of the Volume II of the Establishment Code, for the offences mentioned in the Schedule I of the Chapter 48 of the same or similar penalties under any other Provisions in accordance with the Section 3.12 below.

3.12 Recommendations made by the relevant Secretary should be forwarded to the Director General, Department of Trade and Investment Policy to take the final decision regarding the matters mentioned in 3.5, 3.6, 3.7,3.8, 3.9, 3.10 (iv) and 3.11. When such applications are received, these will be decided by further examinations or actions will be taken as per the Section 5.1 whenever necessary.

04. Procedure

4.1 Only the officers who are eligible to obtain permits under this Scheme shall submit an application as per the specimen in "Annex III" of this Circular (applications should be completed only in English Language for the convenience of computerization). Information declared in applications by the applicants is considered as a legal declaration. Therefore, the delaying or not receiving the permit due to furnishing unclear information, avoid of particulars and furnishing false information in completion of the application should be borne by the applicant himself.

- 4.2 Completed applications should be submitted to the relevant Heads of the Department together with the following documents;
- i. Certified copies of appointment letter and letter issued at the confirmation of the service should be submitted in applying a permit for the first time.
 - ii. Certified copy of the registration certificate of the vehicle obtained for the first time should be submitted in applying a permit for the second time.
 - iii. In applying new permit for a misplaced permit a copy of the complaint made to a Police Station and a copy of the letter for cancellation of the relevant permit should be submitted in addition to the above documents.
 - iv. In addition to these documents any other document that is considered as appropriate to prove the identity of the applicant by the officer authorized to issue the permit.
 - v. If the authorized officer for issuance of the permit supposed to examine the detail regarding the motor vehicles which have been imported earlier under this concessionary Scheme when an application is forwarded to him, it should be certified in consultation with the Dept. of Sri Lanka Customs or the Dept. of Motor Traffic.
- 4.3 As this permit is issued based on the information furnished by the permit holder, the Head of the Department / Institution should personally recommend the application only after verifying the accuracy of the furnished information and certifying that false information has not been provided and the officer authorized to issue the permit should satisfy with the provided information before issuance of the permit.
- 4.4 Authority for issuance of motor vehicle permits under this Scheme is hereby given to the Secretaries to the Institutions mentioned in the "Annex II" of this Circular. Copies of each and every permit issued should be forwarded to the relevant files and institutions at the time of issuance of the permits as follows;
- i. Personal file of the permit holder
 - ii. Director General - Department of Trade and Investment Policy
 - iii. Director General - Department of Sri Lanka Customs
 - iv. Commissioner General- Department of Motor Traffic
 - v. Auditor General - Auditor General's Department
- 4.5 Copy of the CUSDEC for the imported vehicle or invoice for locally purchased motor vehicle should be provided to the work place of the permit holder to file

in the personal file of him immediately after importation/purchase of the vehicle under this Scheme and the Head of the Department should satisfy that it has been filed in the personal file of the officer.

5. Other Matters

- 5.1 Matters relevant to any uncertainties of interpretations of eligible posts and provisions for issuing permits under this Scheme shall be referred to the Director General, Department of Trade and Investment Policy. Final decision will be given by examining the matter or it will be forwarded to the Committee chaired by a Deputy Secretary to the Treasury if the matter is to be further examined.
- 5.2 It is the responsibility of each Secretary to issue the permits only for eligible officers as per the provisions of this Circular.
- 5.3 Following details relevant to the motor vehicles imported or locally purchased under this Scheme should be submitted monthly to the Director General, Department of Trade and Investment policy and Director General, Department of Fiscal Policy within the first two weeks of the incoming month by the Sri Lanka Customs or the local supplier of the motor vehicle
 - i. Permit Number
 - ii. Name, Designation, Institution and Ministry of the permit holder
 - iii. Value of the Motor Vehicle
 - iv. Tax value details (total tax, waived off tax and levied tax)
- 5.4. Commissioner General of Motor Traffic has the authority to transfer the vehicle imported / purchased by a permit issued under this Scheme to another person without payment of tax, after five (05) years from its initial registration.
- 5.5 For a transparent methodology to maintain information relevant to the permits issued and instructions for numbering the application to be submitted under this Scheme has been depicted in the "Annex I" herewith.
- 5.6 Opportunity given to the public officers to import / purchase motor vehicle under tax concession according to the posts they are holding is a special privilege provided personal to them. Transfer of motor vehicle imported / purchased to the another party violating the conditions mentioned in this Circular is a punishable offence. The permit holder should take actions to prevent violation of conditions and in such violations, legal actions will be taken against them. Further, all the eligible officers under this Circular is responsible to implement this Scheme preventing the adverse effect to the Government revenue which could be occurred due to irregularities in importation/purchasing of motor vehicles under this Scheme.

5.7 Terms, conditions and concessions in this Circular are effective from the date of 21.11.2015.

R.H.S. Samarathunga
Secretary to the Treasury and
Secretary to the Ministry of Finance

Copies :-

- | | | |
|--|---|-----------------------------|
| 01. Auditor General, Auditor General's Department | - | f.n.a. |
| 02. Governor, Central Bank of Sri Lanka | - | f.n.a. |
| 03. Director General, Dept. of Trade and Investment Policy | - | to take actions accordingly |
| 04. Director General, Dept. of Fiscal Policy | - | f.n.a. |
| 05. Director General, Dept. of Sri Lanka Customs | - | f.n.a. |
| 06. Director General, Dept. of Management Services | - | f.n.a. |
| 07. Director General, Dept. of Public Enterprises | - | f.n.a. |
| 08. Commissioner General, Dept. of Motor Traffic | - | f.n.a. |
| 09. Commissioner General, Dept. of Inland Revenue | - | f.n.a. |
| 10. Director General, Dept. of Management Audit | - | f.n.a. |

Guidance for Numbering the Application and the Permit

- 01 Number shall be given to the Application Number in the PART "A" of the application attached herewith as ANNEX III, following the order of receiving application to the permit issuing authority.
- 02 Specimen permit is given in the "Annex IV" herewith. Permit Number should be correctly given at the issuance of the relevant permit as specified thereof, following the instructions given below.
- 03 The above mentioned "Permit Number" consists of seven parts. Parts 01,02,03 and 05 should not be changed and the permit issuing authority should complete the parts 04, 06 and 07 of this number at the issuance of the permit, as follows;

I. Part Four (04)

Give "Code Number" relevant to the institution as specified in the "Annex II" attached herewith

Ex: The number in the permits issued by the Secretary, Ministry of Land is "122"

II. Part Six (06)

Last two digits of the year relevant to issuance of the permit should be included here.

Ex: This number for the permits issuing in year 2016 is "16" and the number for the permits issuing in year 2017 is "17"

III. Part Seven (07)

This number should be given in four digits according to the order of issuing the permit (not the order of receiving the application)

Ex: Number given to the first issued permit is "0001" and the seventh permit is "0007"

- 04 If the names of the institutions listed in the "Annex II" has to be amended due to any reason (as examples; establishment of a new Ministry, amalgamation of two or more existing institutions) a "Code Number" for these institutions should be obtained by the Head / Heads of the relevant institutions making a written request to the Director General, Department of Trade and Investment Policy before issuance of the permits. Amended "Code Number" or a new "Code Number" will be given to the relevant institution as the case may be. In such cases permits should be issued under the new number by these institutions.

ශ්‍රී ලංකා රේගුවේ ක්‍රියාත්මක "ආසිකුඩා වර්ල්ඩ්" ක්‍රමයට අදාළව සහනදායී මෝටර් රථ බලපත්‍ර අංකනය කිරීමේදී ඒ ඒ අමාත්‍යාංශයට හා ආයතනයට හිමි වන සංකේත අංකයන්		
# පිළිවෙල	ආයතනය/කොමිෂන් සභාව/පළාත් සභාව/අමාත්‍යාංශය	සංකේත අංකය
A	Special Institutions - විශේෂ ආයතන	
01	Presidential Secretariat - ජනාධිපති ලේකම් කාර්යාලය	001
02	Prime Minister's Office - අග්‍රාමාත්‍ය කාර්යාලය	002
03	Office of the Cabinet of Ministers - අමාත්‍ය මණ්ඩල කාර්යාලය	003
B	Commissions - කොමිෂන් සභා	
01	Audit Service Commission - විගණන කොමිසම	021
02	Commission of Investigation to Bribery or Corruption - අල්ලස් හෝ දූෂණ වෝදනා විමර්ශන කොමිසම	022
03	Delimitation Commission - සීමා නිර්ණය කොමිසම	023
04	Election Commission - මැතිවරණ කොමිසම	024
05	Finance Commission - මුදල් කොමිසම	025
06	Human Rights Commission of Sri Lanka - මානව හිමිකම් කොමිසම	026
07	National Police Commission - ජාතික පොලීස් කොමිසම	027
08	National Procurement Commission - ජාතික ප්‍රසම්පාදන කොමිසම	028
09	Public Service Commission - රාජ්‍ය සේවා කොමිසම	029
C	Provincial Councils - පළාත් සභා	
01	Central - මධ්‍යම	051
02	Eastern - නැගෙනහිර	052
03	North Central - උතුරු මැද	053
04	Northern - උතුරු	054
05	North Western - වයඹ	055
06	Sabaragamuwa - සබරගමුව	056
07	Southern - දකුණු	057
08	Uva - ඌව	058
09	Western - බස්නාහිර	059
D	Ministries - අමාත්‍යාංශ	
01	Agriculture - කෘෂිකර්ම	101
02	Buddhasasana - බුද්ධශාසන	102
03	City Planning & Water Supply - නගර සැලසුම් හා ජල සම්පාදන	103
04	Defence - ආරක්ෂක	104
05	Development Strategies & International Trade - සංවර්ධන උපායමාර්ග හා ජාත්‍යන්තර වෙළඳාම	105
06	Disaster Management - ආපදා කළමනාකරණ	106
07	Education - අධ්‍යාපන	107
08	Finance - මුදල්	108
09	Fisheries & Aquatic Resources Development - ධීවර හා ජලජ සම්පත් සංවර්ධන	109
10	Foreign Affairs - විදේශ කටයුතු	110
11	Foreign Employment - විදේශ රැකියා	111
12	Health, Nutrition & Indigenouse Medicine - සෞඛ්‍ය පෝෂණ හා දේශීය වෛද්‍ය	112
13	Higher Education & Highways - උසස් අධ්‍යාපන හා මහාමාර්ග	113
14	Hill Country New Villages, Infrastructure & Community Development - කඳුරට නව ගම්මාන, යටිතල පහසුකම් හා ප්‍රජා සංවර්ධන	114

15	Home Affairs - ස්වදේශ කටයුතු	115
16	Housing & Construction - නිවාස හා ඉදිකිරීම්	116
17	Industry & Commerce - කර්මාන්ත හා වාණිජ කටයුතු	117
18	Internal Affairs, Wayamba Development & Cultural Affairs - අභ්‍යන්තර කටයුතු වයඹ සංවර්ධන හා සංස්කෘතික කටයුතු	118
19	Irrigation & Water Resources Management - වාරිමාර්ග හා ජලසම්පත් කළමනාකරණ	119
20	Justice - අධිකරණ	120
21	Labour & Trade Union Relations - කම්කරු හා වෘත්තීය සමිති සම්බන්ධතා	121
22	Lands - ඉඩම්	122
23	Law & Order and Southern Development - නීතිය හා සාමය සහ දකුණු සංවර්ධන	123
24	Mahaweli Development & Environment - මහවැලි සංවර්ධන හා පරිසර	124
25	Megapolis & Western Development - මහා නගර සහ බස්නාහිර පළාත් සංවර්ධන	125
26	National Co-existence, Dialogue and Official Languages - ජාතික සහජීවනය, සංවාද හා රාජ්‍ය භාෂා අමාත්‍යාංශය	126
27	National Integration & Reconciliation - ජාතික ඒකාබද්ධතා සහ ප්‍රතිසන්ධාන අමාත්‍යාංශය	127
28	National Policies & Economic Affairs - ජාතික ප්‍රතිපත්ති හා ආර්ථික කටයුතු	128
29	Parliamentary Reforms & Mass Media - පාර්ලිමේන්තු ප්‍රතිසංස්කරණ හා ජනමාධ්‍ය -	129
30	Petroleum Resources Development - බනිජ තෙල් සම්පත් සංවර්ධන	130
31	Plantation Industries - වැවිලි කර්මාන්ත	131
32	Ports & Shipping - වරාය සහ නාවික කටයුතු	132
33	Post, Postal Services & Muslim Religious Affairs - තැපැල්, තැපැල් සේවා සහ මුස්ලිම් ආගමික කටයුතු	133
34	Power & Renewable Energy - විදුලි බල හා පුනර්ජනනීය බලශක්ති	134
35	Primary Industries - ප්‍රාථමික කර්මාන්ත	135
36	Prison Reforms, Rehabilitation, Resettlement & Hindu Religious Affairs - බන්ධනාගාර ප්‍රතිසංස්කරණ නැවත පදිංචිකිරීම්, සහ හින්දු ආගමික කටයුතු	136
37	Provincial Councils & Local Government - පළාත් සභා සහ පළාත් පාලන	137
38	Public Administration & Management - රාජ්‍ය පරිපාලන සහ කළමනාකරණ	138
39	Public Enterprise Development - රාජ්‍ය ව්‍යවසාය සංවර්ධන	139
40	Regional Development - ප්‍රාදේශීය සංවර්ධන	140
41	Rural Economic Affairs - ග්‍රාමීය ආර්ථිකය	141
42	Science, Technology & Research - විද්‍යා තාක්ෂණ හා පර්යේෂණ	142
43	Skills Development & Vocational Training - නිපුණතා සංවර්ධන සහ වෘත්තීය පුහුණු	143
44	Social Empowerment and Welfare - සමාජ සම්බලගන්වීම් සහ සුබසාධන	144
45	Special Assignment - විශේෂ කාර්ය භාර	145
46	Sports - ක්‍රීඩා	146
47	Sustainable Development & Wildlife - තිරසර සංවර්ධන හා වනජීවී	147
48	Telecommunications & Digital Infrastructure - සන්නිවේදන හා ඩිජිටල් යටිතල පහසුකම්	148
49	Tourism Development & Christian Religious Affairs - සංචාරක සංවර්ධන හා ක්‍රිස්තියානි කටයුතු	149
50	Transport & Civil Aviation - ප්‍රවාහන සහ සිවිල් ගුවන්සේවා	150
51	Women & Child Affairs - කාන්තා සහ ළමා කටයුතු	151

මෙම අනු පිළිවෙල සකසා ඇත්තේ අංක ලබා දීමේ පහසුව සඳහා පමණි

PART 'C' - INFORMATION OF THE POST AND SERVICE PLACES OF THE OFFICER

06. Post and Service Place :

6.1 Present Post (only in English block capitals)

6.2 Date appointed to the present Post : Date:Month:..... Year:.....

6.3 Grade and Class of the present Post:

6.4 Salary Code relevant to the present Post:

6.5 Present service place:

6.6 Address of the present service place:

6.7 Telephone Number and Fax number:

Telephone										Fax									

6.8 Ministry/ Provincial Council which belongs the present service place (only in English block capitals)

6.9 Date of appointment to the eligible post under this Circular: Date:..... Month:Year:.....

6.10 Whether confirmed in this post? :

6.11 If confirmed, date of confirmation: Date :Month: Year:.....

6.12 Details of the service periods (initiate with the present post)

Post and the work place	From			To			Total Period		
	Date	Month	Year	Date	Month	Year	Date	Month	Year
Total									

6.13 Details of no pay leave:

Post and the work place	From			To			Total Period		
	Month	Year	Date	Month	Year	Date	Month	Year	Year
Total									

PART ' D' - Details of the Spouse/ Nominee

07. Details of the Spouse / Nominee

7.1 Full name of the Spouse:

7.2 NIC Number of the Spouse :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

7.3 If unmarried, full name of the Nominee:

7.4 NIC Number of the Nominee :

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PART ' E ' - DECLARATION OF THE APPLICANT

I do hereby certify that the information furnished by me in this application is true and accurate to the best of my knowledge. I know that my application will be rejected in case of revealing the information provided by me is not satisfactory and also know that I am liable to penalty for submission of false information according to the rules and regulations prevailed at the time. Further, I agreed that the relevant concessions will be recovered from me and liable to any penalty under the prevailing terms and conditions if information furnished by me are found to be false, before or after importation/purchasing of the vehicle.

.....
Date

.....
Signature of the Applicant

PART ' F ' - RECOMMENDATION OF THE HEAD OF THE DEPARTMENT

My No. (1)

Secretary,

(2)

I examined the application and relevant documents furnished by Rev/ Mr/Mrs/Ms (3) serving in the post of (4) at the (5) on (6) to the(7) under the Trade and Investment Policy Circular No. 01/2016.

Accordingly I certify that the officer has duly completed the application and furnished all the relevant documents. Also certify that this officer has been confirmed at an eligible post under the above Circular. As per the furnished information, this officer is eligible for the motor vehicle permit under the (08) category/ categories of the Trade and Investment Policy Circular No. 01/2016. I therefore recommend the issuance of motor vehicle permit for the above Rev/Mr/Mrs/Ms(03) under the aforesaid Circular.

.....

Date

.....

Signature of the Head of the Department/Institution
and Rubber Stamp

Information relevant to the above Numbers are as follows:

(1)File Number of the institution where the officer is serving, (2) Institution/ Commission/ Provincial Council/ Line Ministry/ of the applicant, (3) Name of the applicant, (4)present designation of the applicant, (5)Present service place of the applicant (6) Date in the application (7) Intuition of the certifying officer (8)Eligible category or categories under the Section 01 of the Circular

PART "G "

Approval of the Secretary

My No.

Approval is granted/ not granted to the above application.

.....

Date

.....

Signature of the Secretary and the Rubber Stamp

Permit No :

T	45	VE		001		
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.....
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.....

Dear Sir,

IMPORTATION / PURCHASE OF A MOTOR VEHICLE ON CONCESSIONARY TERMS UNDER THE TRADE AND INVESTMENT POLICY CIRCULAR NO. 01/2016

This refers to your application dated ----- on the above subject.

Approval is hereby granted to import / purchase locally one unit of motor vehicle in terms of Trade and Investment Policy Circular No. 01/2016 dated, subject to the following conditions;

1. As specified in item No. 3.10(ii) of the said circular, the maximum CIF value should not exceed US \$ 30,000/- or its equivalent in any other currency as per the exchange rate that prevailed on the date of opening the Letter of Credit (LC).
2. The officer is liable to pay 50% of total applicable Excise (Special Provisions) duty amount.
3. A vehicle imported or purchased locally should not be transferred to any other party before the completion of five years from the date of first registration of the vehicle.
4. This permit is valid up to the importation of a vehicle or purchase of a locally assembled vehicle.

You are kindly requested to forward this letter along with other relevant documents to the "Director General of Customs" for the purpose of obtaining the duty waiver.

Yours faithfully

.....
Secretary / Chief Secretary

- Cc:
1. Director General of Customs, Sri Lanka Customs.
 2. Commissioner General of Motor Traffic, Department of Motor Traffic.
 3. Auditor General, Auditor Generals Department
 4. Director General, Department of Trade and Investment Policy
 5. Manager, Bank.
 6. Personal File of