

3.1.1 - REVENUE CLASSIFICATION-TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
10.01	Taxes on International Trade		
10.01.01.00	Import Duties	- Custom Ordinance No.17 of 1869	Director General of Customs
10.01.02.00	Export Duties	- Custom Ordinance No.17 of 1869	Director General of Customs
10.01.03.00	Import & Export Licences Fees	- Import & Exports Control Act No. 01 of 1969	Controller of Import and Exports
10.01.04.00	Ports & Airports Development Levy	- Finance Act, No 11 of 2002 / Ports & Airports Development Levy Act, No.18 of 2011	Director General of Customs
10.01.05.00	Cess Levy		
10.01.05.01	Import Cess Levy	- Sri Lanka Export Development Act, No. 40 of 1979	Director General of Customs
10.01.05.02	Export Cess Levy	- Sri Lanka Export Development Act, No. 40 of 1979, Tea Board Act, No. 14 of 1975 Coconut Development Authority Act, No. 46 of 1971 Rubber Replanting Subsidy Act, No. 36 of 1953	Director General of Customs
10.01.06.00	Motor Vehicle Concessionary Levy	- Finance Act, No. 11 of 2006	Director General of Customs
10.01.07.00	Regional Infrastructure Development Levy	- Regional Infrastructure Dev. Levy Act, No. 51 of 2006	Director General of Customs
10.01.08.00	Special Commodity Levy	- Special Commodity Levy Act No.48 of 2007	Director General of Customs
10.01.99.00	Other		Director General of Customs
10.02	Taxes on Domestic Goods and Services		
10.02.01.00	Value Added Tax	- Value Added Tax Act, No. 14 of 2002	Commissioner General of Inland Revenue
10.02.01.01	Financial Services		
10.02.01.02	Other Services		
10.02.01.03	Manufacturing		
10.02.01.04	Imports		
10.02.02.00	Goods and Services Tax	- Goods and Services Tax Act, No. 34 of 1996	Commissioner General of Inland Revenue
10.02.02.01	Services		
10.02.02.02	Manufacturing		
10.02.02.03	Imports		
10.02.03.00	National Security Levy	- National Security Levy Act, No. 52 of 1991	Commissioner General of Inland Revenue
10.02.03.01	Services		
10.02.03.02	Manufacturing		
10.02.03.03	Imports		
10.02.04.00	Excise (Ordinance) Duty	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
10.02.04.01	Liquor		
10.02.05.00	Excise (Special Provisions) Duty	- Excise (Special Provisions) Act, No. 13 of 1989	Director General of Excise (Special Provisions)
10.02.05.01	Cigarettes		
10.02.05.02	Liquor		
10.02.05.03	Petroleum Products		
10.02.05.04	Motor Vehicles		
10.02.05.99	Other		
10.02.06.00	Tobacco Tax	- Tobacco Tax Act, 08 of 1999	Commissioner General of Excise
10.02.07.00	Stamp Duty	- Stamp Duty (Special Provisions) Act, No.12 of 2006	Commissioner General of Inland Revenue
10.02.08.00	Debits Tax	- Debits Tax Act, No. 16 of 2002	Commissioner General of Inland Revenue
10.02.09.00	Turnover Tax	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
10.02.10.00	Social Responsibility Levy	- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (department concerned should report to -DG Fiscal Policy)
10.02.11.00	Telecommunication Levy	- Telecommunication Levy Act. No. 21 of 2011	Secretary of the line ministry in charge of Telecommunication Regulatory Commission (TRCSL)
10.02.12.00	Nation Building Tax	- Nation Building Tax Act, No. 09 of 2009	Commissioner General of Inland Revenue
10.02.12.01	Services		
10.02.12.02	Manufacturing		
10.02.12.03	Imports		
10.03	Licence Taxes and Other		
10.03.01.00	Luxury Motor Vehicle Tax	- Finance Act, No. 16 of 1995	Commissioner General of Motor Traffic
10.03.02.00	Transfer Tax	- Finance Act, No. 11 of 1963	Registrar General
10.03.03.00	Betting & Gaming Levy	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
10.03.04.00	Share Transaction Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
10.03.05.00	Construction Industry Guarantee Fund Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
10.03.06.00	Environment Conservation Levy	- Environment Conservation Levy Act, No. 26 of 2008	Director General of Treasury Operations
10.03.07.00	Other Licences		
10.03.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Health Services
10.03.07.02	Registration fees relevant to the Department of Registrar General	- In terms of relevant Acts and departmental circulars or specific legislation	Registrar General
10.03.07.03	Private Timber Transport	- Forest Ordinance No. 56 of 1979	Forest Conservator
10.03.07.04	Tax on Sale of Motor Vehicles	- Motor Traffic Act, No. 14 of 1951	Commissioner General of Motor Traffic
10.03.07.05	Licence fees relevant to the Ministry of Defence	- In terms of relevant Act and departmental circulars or	Secretary, Ministry of Defence
10.03.07.06	Licence fees relevant to the Department of Fisheries and Aquatic Resources	- Fisheries and Aquatic Resource Act, No. 2 of 1996	Director General of Fisheries and Aquatic Resources
10.03.07.07	Levy on Rooms of Five Star Hotels	- Finance (Amendment) Act, No. 15 of 2011	Director General of Treasury Operations
10.03.07.08	Company Registration Levy	- Statutory provision to be enacted under Finance Act	Registrar of Companies
10.03.07.09	Vehicle Emission Levy	- Statutory provision to be enacted under Finance Act	Commissioner General of Motor Traffic
10.03.07.10	Vehicle Entitlement Levy	- Statutory provision to be enacted under Finance Act	Commissioner General of Inland Revenue
10.03.07.11	Levy on Vehicle Valuation	- Statutory provision to be enacted under Finance Act	Commissioner General of Motor Traffic
10.03.07.99	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary of the line ministry in charge of the portfolio of Home Affairs
10.03.08.00	Fees under the certificate to be granted yearly to Notary Registrar of the High Court	- Notaries (Amendment) Act, No. 13 of 2013	Registrar General
10.03.09.00	Tax on the Lands Leased out to Foreigners	- Land (Restrictions on Alienation) Act, No.38 of 2014	Commissioner General of Inland Revenue
10.04	Taxes on Income & Profits		
10.04.01.00	Corporate Tax	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.01.01	Income Tax		
10.04.01.02	Dividend Tax		
10.04.01.03	Remittance Tax		
10.04.01.04	Sur-Tax	- Statutory provision to be enacted under Finance Act	
10.04.02.00	Non - Corporate Tax	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.02.01	PAYE (Pay as You Earn)		
10.04.02.99	Other		
10.04.03.00	Withholding Tax	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.03.01	On Interest		
10.04.03.99	On Fees and other		
10.04.04.00	Economic Service Charge	- Economic Services Charge Act, No. 13 of 2006	Commissioner General of Inland Revenue

3.1.2 - REVENUE CLASSIFICATION-NON TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
20.01	Revenue From Departmental Enterprises		
20.01.01.00	Railways	- Railways Ordinance No. 09 of 1902	General Manager of Railways
20.01.02.00	Postal	- Ceylon Post Office Ordinance No.11 of 1908	Post Master General
20.01.03.00	Stores Advance Account (Explosive Items)	- Financial Regulation	Commander of Sri Lanka Navy
20.01.04.00	Prisons Industrial and Agricultural Advance Account	- Financial Regulation	Commissioner General of Prisons
20.02	Return on Government Assets		
20.02.01.00	Rent		
20.02.01.01	Rent on Government Building & Housing	- Establishment Code / Land Development Ordinance	Secretary of the line ministry in charge of the portfolio of Public Administration (Ministries and Department concerned should report to Secretary of Public Administration)
20.02.01.02	Rent on Crown Forests	- Forest Ordinance No. 56 of 1979	Forest Conservator
20.02.01.03	Rent from Land & Other	- Land Development Ordinance & State Land Ordinance	Land Commissioner
20.02.01.04	Lease rental from Regional Plantation Companies	- Lease rental Agreements	Secretary of the line ministry in charge of the portfolio of Plantation
20.02.01.05	Notional rent income from Government Land & Building	- As per the expenditure estimate - 2016	Director General of National Budget
20.02.01.99	Other Rental	- In terms of relevant departmental circulars or financial regulation or specific legislation, lease rental agreements	Director General of Treasury Operations
20.02.02.00	Interest		
20.02.02.01	On lending	- Sub Loan Agreements	Director General of Treasury Operations
20.02.02.99	Other	- Provident Fund Act, Public Administration Circulars	Director General of Treasury Operations
20.02.03.00	Profits		
20.02.04.00	Dividends		
		- Finance Act No. 38 of 1971	Director General of Public Enterprises
		- Return on Share Capital from Govt. Owned Companies Act No. 07 of 2007	Director General of Public Enterprises
20.02.05.00	Transferring Surplus Funds form Public Enterprises	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Public Enterprises
20.03	Sale Proceeds and Charges		
20.03.01.00	Departmental Sales		
20.03.01.00	Departmental Sales	- In terms of Financial Regulation or relevant departmental circulars	Director General of Treasury Operations
20.03.02.00	Administrative Fees & Charges		
20.03.02.01	Audit Fees	- Finance Act No. 38 of 1971	Auditor General
20.03.02.02	Air Navigation Fees	- Air Navigation Act (Sec. 13 (2) and Sec. 24)	Secretary of the line ministry in charge of the portfolio of Civil Aviation
20.03.02.03	Fees under Registration of Persons Act No.32 of 1968	- Registration of Persons Act No.32 of 1968	Commissioner General of Registration of Persons
20.03.02.04	Survey Department Fees	- Departmental circulars	Surveyor General
20.03.02.05	Service Charges of Government Press	- In terms of relevant departmental circulars or financial regulation or specific legislation	Government Printer
20.03.02.06	Fees under the Fauna & Flora Protection Ordinance	- Fauna & Flora Protection Ordinance	Director General of Wild Life
20.03.02.07	Fees on Passports, Visas & Dual Citizenship	- Immigration & Emigration Act , Citizen Ship Act	Controller of Immigration & Emigration
20.03.02.08	Embarkation Levy	- Finance Act , No. 25 of 2003	Secretary of the line ministry in charge of the portfolio of Civil Aviation
20.03.02.09	Fees of Valuation Department	- Establishment Code	Chief Valuer
20.03.02.10	Fees of Registrar of Companies	- Companies Act No.7 of 2007	Registrar of Companies
20.03.02.11	Legal fees from Corporations & Statutory Bodies	- In terms of relevant departmental circulars or financial regulation or specific legislation	Attorney General
20.03.02.12	Fees recovered under the Public Contract Act	- Public Contract Act No. 03 of 1987	Registrar of Companies
20.03.02.13	Examinations & Other Fees	- In terms of relevant departmental circulars or financial regulation or specific legislation	Commissioner General of Examination
20.03.02.14	Fees under the Motor Traffic Act and other receipts	- Motor Traffic Act No.14 of 1951	Commissioner General of Motor Traffic
20.03.02.15	Registration fees on motor vehicle transfers under the issuing motor vehicle permits on concessionary terms	- Trade and Investment Policy Circular No.01/(02)/2013	Commissioner General of Motor Traffic
20.03.02.16	Air Craft Rentals	- In terms of relevant ministry/departmental circulars or specific legislation	Commander of Sri Lanka Air Force
20.03.02.17	Fees on Local Sale of Garments	- BOI / Customs Regulations	Director General of Customs / BOI
20.03.02.18	Fees relevant to the Department of Agriculture	- In terms of relevant departmental circulars	Director General of Agriculture
20.03.02.19	Botanical and Gardens Revenue	- Botanical Garden Act No.32 of 1973 and Departmental circulars	Director General of Botanical Garden
20.03.02.20	Accounting and Auditing Standards Cess Levy	- Sri Lanka Accounting and Auditing Standards Act No.15 of 1995	Director General Public Enterprises
20.03.02.21	Fees relevant to the Ministry of Petroleum Industries	- In terms of relevant departmental circulars or financial regulation or agreements	Secretary of the line ministry in charge of the portfolio of Petroleum
20.03.02.99	Sundries	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations (Ministries & Departments concerned should report to the Director General of Treasury Operations)
20.03.03.00	Fines & Forfeits		
20.03.03.01	Fines & Forfeits - Customs	- Customs Ordinance or Specific Legislation	Director General of Customs
20.03.03.02	Fines & Forfeits - Other	- In terms of relevant Act or specific legislation	Director General of Treasury Operations
20.03.04.00	Public Officer's Motor Cycle Premium		
20.03.04.00	Public Officer's Motor Cycle Premium	- Budget Circular No.02/2014	Director General of National Budget
20.03.99.00	Other Receipts		
20.03.99.00	Other Receipts	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.04	Social Security Contributions		
		- Widows' and Orphans ' Ordinance No. 1 of 1898, Teachers W & O.P Act No.44 of 1953, W & O.P (Armed forces) Act No.18 of 1970, W & O.P ' Pension Act No. 24 of 1983	Director General of Pensions
20.04.01.00	Central Government		
20.04.02.00	Provincial Councils		
20.05	Current Transfers		
20.05.01.00	Central Bank Profits	- Monetary Law Act No. 58 of 1949	Director General of Fiscal Policy
20.05.99.00	National Lottery and Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.06	Capital Revenue		
20.06.01.00	Divestiture Proceeds	- Public Enterprises Reform Commission Act No. 01 of 1996	Secretary to the President
20.06.02.00	Sale of Capital Assets	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.06.03.00	Domestic Capital Transfers	- Inland Revenue Act No. 10 of 2006	Commissioner General of Inland Revenue
20.06.04.00	Recovery of Loans	- Sub Loan Agreements	Director General of Treasury Operations
GRANTS			
30.01.01.00	Foreign Grants		
30.01.01.00	Foreign Grants	- Appropriation Act	Director General of Treasury Operations

3.1.3 - REVENUE CLASSIFICATION-PROVINCIAL COUNCIL REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
40.00	PROVINCIAL COUNCIL REVENUE		
40.01.00.00	Transfers by the Government	- Fiscal Policy Circular No.01/2010	
40.01.01.00	Nation Building Tax		Commissioner General of Inland Revenue
40.01.01.01	Domestic		
40.01.01.02	Imports		
40.01.02.00	Stamp Duty		Commissioner General of Inland Revenue
40.01.03.00	Motor Vehicle Registration Fees		Commissioner of Motor Traffic
40.02.00.00	Devolved Revenue	- Provincial Council Act No.42 of 1987	Secretary, Finance Commission
40.02.01.00	Liquor Licence Fees		
40.02.02.00	Motor Vehicle Licence Fees		
40.02.03.00	Other Licence Fees		
40.02.04.00	Stamp Duty		
40.02.05.00	Court Fines		
40.02.06.00	Rent		
40.02.07.00	Interest		
40.02.08.00	Other		

ESTIMATES - 2016
3.2.1 GOVERNMENT REVENUE - TAX REVENUE

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017	2018	2015 - 2018
					Projections		Total
	Tax Revenue	987,925,336	1,292,700,000	1,646,000,000	1,850,000,000	2,070,000,000	6,858,700,000
10.01	Taxes on International Trade	233,808,033	249,360,000	344,050,000	392,855,000	446,460,000	1,432,725,000
10.01.01.00	Import Duties	77,726,309	92,000,000	125,000,000	140,000,000	160,000,000	517,000,000
10.01.02.00	Export Duties	24,080	60,000	50,000	55,000	60,000	225,000
10.01.03.00	Import & Export Licenses Fees	751,446	900,000	1,000,000	1,300,000	1,600,000	4,800,000
10.01.04.00	Ports & Airports Development Levy	68,646,233	55,000,000	95,000,000	110,000,000	125,000,000	385,000,000
10.01.05.00	Cess Levy	38,707,054	45,400,000	58,000,000	66,500,000	74,800,000	244,700,000
10.01.05.01	Import Cess Levy	35,622,377	42,000,000	54,000,000	62,000,000	70,000,000	228,000,000
10.01.05.02	Export Cess Levy	3,084,677	3,400,000	4,000,000	4,500,000	4,800,000	16,700,000
10.01.06.00	Motor Vehicle Concessionary Levy	-	-	-	-	-	-
10.01.07.00	Regional Infrastructure Development levy	-	-	-	-	-	-
10.01.08.00	Special Commodity Levy	47,952,911	56,000,000	65,000,000	75,000,000	85,000,000	281,000,000
10.01.99.00	Other	-	-	-	-	-	-
10.02	Taxes on Domestic Goods And Services	549,020,124	781,035,000	973,235,000	1,100,035,000	1,235,235,000	4,089,540,000
10.02.01.00	Value Added Tax	237,915,433	230,000,000	240,000,000	269,000,000	302,000,000	1,041,000,000
10.02.01.01	Financial Services	24,436,887	30,000,000	42,000,000	48,000,000	55,000,000	175,000,000
10.02.01.02	Other Services	65,756,162	75,000,000	92,000,000	100,000,000	110,000,000	377,000,000
10.02.01.03	Manufacturing	45,441,699	35,000,000	31,000,000	36,000,000	42,000,000	144,000,000
10.02.01.04	Imports	102,280,685	90,000,000	75,000,000	85,000,000	95,000,000	345,000,000
10.02.02.00	Goods and Services Tax	3,460	-	-	-	-	-
10.02.02.01	Services	2,306	-	-	-	-	-
10.02.02.02	Manufacturing	1,154	-	-	-	-	-
10.02.02.03	Imports	-	-	-	-	-	-
10.02.03.00	National Security Levy	13,772	-	-	-	-	-
10.02.03.01	Services	13,772	-	-	-	-	-
10.02.03.02	Manufacturing	-	-	-	-	-	-
10.02.03.03	Imports	-	-	-	-	-	-
10.02.04.00	Excise (Ordinance) Duty	69,087,999	105,000,000	140,000,000	170,000,000	195,000,000	610,000,000
10.02.04.01	Liquor	69,087,999	105,000,000	140,000,000	170,000,000	195,000,000	610,000,000
10.02.05.00	Excise (Special Provisions) Duty	165,470,988	364,000,000	416,200,000	461,000,000	515,200,000	1,756,400,000
10.02.05.01	Cigarettes	57,204,263	80,000,000	85,000,000	92,000,000	100,000,000	357,000,000
10.02.05.02	Liquor	12,123	-	-	-	-	-
10.02.05.03	Petroleum Products	28,732,329	34,000,000	40,000,000	45,000,000	50,000,000	169,000,000
10.02.05.04	Motor Vehicles	76,435,131	240,000,000	280,000,000	310,000,000	350,000,000	1,180,000,000
10.02.05.99	Other	3,087,142	10,000,000	11,200,000	14,000,000	15,200,000	50,400,000
10.02.06.00	Tobacco Tax	35,607	35,000	35,000	35,000	35,000	140,000
10.02.07.00	Stamp Duty	-	-	-	-	-	-
10.02.08.00	Debits Tax	-	-	-	-	-	-
10.02.09.00	Turnover Tax	472,185	-	-	-	-	-
10.02.10.00	Social Responsibility Levy	86,066	-	-	-	-	-
10.02.11.00	Telecommunications Levy	31,351,492	34,000,000	42,000,000	44,000,000	46,000,000	166,000,000
10.02.12.00	Nation Building Tax	44,583,122	48,000,000	135,000,000	156,000,000	177,000,000	516,000,000
10.02.12.01	Services	17,600,154	20,000,000	55,000,000	62,000,000	70,000,000	207,000,000
10.02.12.02	Manufacturing	10,893,868	10,000,000	30,000,000	36,000,000	42,000,000	118,000,000
10.02.12.03	Imports	16,089,100	18,000,000	50,000,000	58,000,000	65,000,000	191,000,000
10.03	License Taxes & Other	6,982,620	9,705,000	77,015,000	78,760,000	81,605,000	247,085,000
10.03.01.00	Luxury Motor Vehicle Tax	1,114,854	1,300,000	250,000	-	-	1,550,000
10.03.02.00	Transfer Tax	-	-	-	-	-	-
10.03.03.00	Betting & Gaming Levy	815,175	2,200,000	3,000,000	3,500,000	4,000,000	12,700,000
10.03.04.00	Share Transaction Levy	2,048,049	2,300,000	-	-	-	2,300,000
10.03.05.00	Construction Industry Guarantee Fund Levy	841,829	1,200,000	-	-	-	1,200,000
10.03.06.00	Environment Conservation Levy	-	-	-	-	-	-
10.03.07.00	Other Licenses	1,565,656	1,936,000	73,740,000	75,232,000	77,575,000	228,483,000
10.03.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee	168,723	180,000	220,000	260,000	320,000	980,000
10.03.07.02	Registration fees relevant to the Department of Registrar-General's	1,106,416	1,420,000	1,640,000	2,000,000	2,300,000	7,360,000
10.03.07.03	Private Timber Transport	50,101	80,000	90,000	115,000	130,000	415,000
10.03.07.04	Tax on Sale of Motor Vehicles	51,936	60,000	70,000	90,000	120,000	340,000
10.03.07.05	License Taxes relevant to the My/ of Defence & Urban Development	12,882	13,000	15,000	17,000	20,000	65,000
10.03.07.06	License fees relevant to the Dept. of Fisheries and Aquatic Resources	15,083	23,000	25,000	30,000	35,000	113,000
10.03.07.07	Levy on Rooms of Five Star Hotels	-	-	-	-	-	-
10.03.07.08	Company Registration Levy	-	-	3,000,000	3,200,000	3,500,000	9,700,000
10.03.07.09	Vehicle Emission Levy	-	-	4,500,000	4,800,000	5,400,000	14,700,000
10.03.07.10	Vehicle Entitlement Levy	-	-	8,000,000	10,000,000	12,500,000	30,500,000
10.03.07.11	Levy on Vehicle Valuation	-	-	5,000,000	6,000,000	7,500,000	18,500,000
10.03.07.99	Other	160,515	160,000	51,180,000	48,720,000	45,750,000	145,810,000
10.03.08.00	Fees under the Certificate to be granted yearly to Notary Registrar of the High Court	17,585	19,000	25,000	28,000	30,000	102,000
10.03.09.00	Tax on the land leased out to foreigner	579,472	750,000	-	-	-	750,000

ESTIMATES - 2016
3.2.1 GOVERNMENT REVENUE - TAX REVENUE

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017	2018	2015 - 2018
					Projections		Total
10.04	Taxes on Income & Profits	198,114,559	252,600,000	251,700,000	278,350,000	306,700,000	1,089,350,000
10.04.01.00	Corporate	92,028,323	143,000,000	130,200,000	140,600,000	150,900,000	564,700,000
10.04.01.01	Income Tax	81,643,762	130,000,000	114,000,000	122,000,000	130,000,000	496,000,000
10.04.01.02	Dividend Tax	10,365,556	11,000,000	14,000,000	16,000,000	18,000,000	59,000,000
10.04.01.03	Remittance Tax	19,005	2,000,000	200,000	300,000	400,000	2,900,000
10.04.01.04	Sur-Tax			2,000,000	2,300,000	2,500,000	6,800,000
10.04.02.00	Non-Corporate	30,315,118	38,800,000	44,000,000	52,000,000	60,000,000	194,800,000
10.04.02.01	PAYE	22,296,672	24,000,000	26,000,000	30,000,000	35,000,000	115,000,000
10.04.02.99	Other	8,018,446	14,800,000	18,000,000	22,000,000	25,000,000	79,800,000
10.04.03.00	Withholding Tax	69,616,609	64,300,000	62,500,000	68,750,000	75,800,000	271,350,000
10.04.03.01	On interest	69,402,271	64,000,000	62,000,000	68,000,000	75,000,000	269,000,000
10.04.03.99	On Fees & Other	214,338	300,000	500,000	750,000	800,000	2,350,000
10.04.04.00	Economic Service Charge	6,154,509	6,500,000	15,000,000	17,000,000	20,000,000	58,500,000

ESTIMATES - 2016
3.2.2 GOVERNMENT REVENUE - NON TAX REVENUE

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017	2018	2015 - 2018
					Projections		Total
	Non-Tax Revenue	172,202,836	162,300,000	344,000,000	352,000,000	379,000,000	1,237,300,000
20.01	Revenue From Departmental Enterprises	12,625,150	12,990,000	13,970,000	15,000,000	15,930,000	57,890,000
20.01.01.00	Railways	5,909,312	6,000,000	6,300,000	6,800,000	7,200,000	26,300,000
20.01.02.00	Postal	6,557,508	6,800,000	7,500,000	8,000,000	8,500,000	30,800,000
20.01.03.00	Advance Accounts (Trading)	158,330	140,000	120,000	140,000	160,000	560,000
20.01.04.00	Industrial and Agricultural Advance Account		50,000	50,000	60,000	70,000	230,000
20.02	Return on Government Assets	60,460,377	51,840,000	197,770,000	206,505,000	217,820,000	673,935,000
20.02.01.00	Rent	5,668,696	3,050,000	143,340,000	144,805,000	147,790,000	438,985,000
20.02.01.01	Rent on government building & housing	641,730	700,000	750,000	825,000	900,000	3,175,000
20.02.01.02	Rent on crown forests	739,444	1,100,000	1,800,000	2,000,000	2,500,000	7,400,000
20.02.01.03	Rent from land & other	44,477	50,000	60,000	80,000	90,000	280,000
20.02.01.04	Lease rental from regional Plantation Companies	733,091	1,000,000	1,200,000	1,500,000	1,800,000	5,500,000
20.02.01.05	Notional Rent income from Land & Building			139,230,000	140,000,000	142,000,000	421,230,000
20.02.01.99	Other rental	3,509,954	200,000	300,000	400,000	500,000	1,400,000
20.02.02.00	Interest	7,978,068	5,250,000	5,850,000	6,600,000	8,350,000	26,050,000
20.02.02.01	On lending	6,757,894	3,850,000	4,250,000	4,800,000	5,850,000	18,750,000
	1 Sri Lanka Ports Authority	1,113,266	1,000,000	1,100,000	1,200,000	1,500,000	4,800,000
	2 National Development Bank	311,543	250,000	250,000	300,000	350,000	1,150,000
	3 Development Finance Corporation of Ceylon	1,244,158	1,000,000	1,100,000	1,300,000	1,500,000	4,900,000
	4 National Water Supply & Drainage Board	1,854,536		-	-	-	-
	5 Other	2,234,390	1,600,000	1,800,000	2,000,000	2,500,000	7,900,000
20.02.02.99	Other	1,220,174	1,400,000	1,600,000	1,800,000	2,500,000	7,300,000
20.02.03.00	Profits	42,136,523	38,500,000	43,600,000	48,500,000	54,500,000	185,100,000
	1 Banks	16,010,000	18,000,000	22,000,000	24,500,000	28,000,000	92,500,000
	2 Telecommunication Regulatory Commission	10,500,000	10,000,000	12,000,000	13,000,000	14,000,000	49,000,000
	3 National Insurance Trust Fund	4,000,000	3,500,000	4,000,000	4,000,000	4,500,000	16,000,000
	4 Others	11,626,523	7,000,000	5,600,000	7,000,000	8,000,000	27,600,000
20.02.04.00	Dividends	4,677,090	5,040,000	4,980,000	6,600,000	7,180,000	23,800,000
	1 Sri Lanka Telecom	759,395	840,000	880,000	950,000	1,000,000	3,670,000
	2 Banks	764,918	600,000	600,000	650,000	680,000	2,530,000
	3 Others	3,152,777	3,600,000	3,500,000	5,000,000	5,500,000	17,600,000
20.02.05.00	Transferring Surplus Fund from Public Enterprises			20,000,000	5,000,000	6,000,000	31,000,000
20.03	Sale Proceeds and Charges	38,333,712	53,320,000	64,310,000	70,495,000	76,300,000	264,425,000
20.03.01.00	Departmental Sales	98,745	110,000	120,000	150,000	200,000	580,000
20.03.02.00	Administrative Fees and Charges	25,056,311	31,210,000	42,590,000	47,045,000	51,100,000	171,945,000
20.03.02.01	Audit fees	100,470	110,000	120,000	140,000	150,000	520,000
20.03.02.02	Air navigation fees	-	-	-	-	-	-
20.03.02.03	Fees under registration of persons	102,462	140,000	150,000	160,000	170,000	620,000
20.03.02.04	Fees of Department of Survey	156,469	140,000	150,000	160,000	180,000	630,000
20.03.02.05	Service charges Government Press	464,136	520,000	580,000	650,000	700,000	2,450,000
20.03.02.06	Fees under the Fauna & Flora Protection Ordinance	17,029	20,000	20,000	22,000	25,000	87,000
20.03.02.07	Fees of Passports, Visas & Dual Citizenship	8,150,850	9,200,000	12,000,000	13,500,000	14,800,000	49,500,000
20.03.02.08	Embarkation Levy	3,605,498	3,900,000	6,200,000	6,800,000	7,200,000	24,100,000
20.03.02.09	Fees of Department of Valuation	110,030	100,000	100,000	130,000	160,000	490,000
20.03.02.10	Fees of Registrar of Companies	70,763	90,000	125,000	150,000	180,000	545,000
20.03.02.11	Legal fees from corporation & statutory bodies	36,074	40,000	40,000	50,000	60,000	190,000
20.03.02.12	Fees recovered under the Public Contract Act	17,015	20,000	20,000	23,000	25,000	88,000
20.03.02.13	Examinations & other fees	229,423	230,000	250,000	280,000	320,000	1,080,000
20.03.02.14	Fees under the Motor Traffic Act & other receipts	8,123,798	9,000,000	15,500,000	17,000,000	18,500,000	60,000,000
20.03.02.15	Registration fees on motor vehicle transfers under the issuing motor vehicle permits on concessionary terms		1,000,000	-	-	-	1,000,000
20.03.02.16	Air craft rentals	248,696	300,000	350,000	400,000	450,000	1,500,000
20.03.02.17	Fee on local sale of Garments	89,276	100,000	120,000	140,000	160,000	520,000
20.03.02.18	Fees relevant to the Department of Agriculture	195,492	230,000	240,000	260,000	280,000	1,010,000
20.03.02.19	Fees relevant to the Botanical Gardens	465,784	550,000	600,000	650,000	700,000	2,500,000
20.03.02.20	Accounting and Auditing Standards Cess Levy		-	-	-	-	-
20.03.02.21	Fees relevant to the Ministry of Petroleum Industries	21,385	20,000	25,000	30,000	40,000	115,000
20.03.02.99	Sundries	2,851,661	5,500,000	6,000,000	6,500,000	7,000,000	25,000,000
20.03.03.00	Fines and Forfeits	2,735,726	2,400,000	2,600,000	3,300,000	4,000,000	12,300,000
20.03.03.01	Fines and Forfeits -Customs		1,400,000	1,500,000	2,000,000	2,500,000	7,400,000
20.03.03.02	Fines and Forfeits -TOD		1,000,000	1,100,000	1,300,000	1,500,000	4,900,000
20.03.04.00	Public Officer's Motor Cycle Premium	5,737,579	800,000	-	-	-	800,000
20.03.99.00	Other Receipts	4,705,351	18,800,000	19,000,000	20,000,000	21,000,000	78,800,000

ESTIMATES - 2016
3.2.2 GOVERNMENT REVENUE - NON TAX REVENUE

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017	2018	2015 - 2018
					Projections		Total
20.04	Social Security Contributions	14,918,885	15,800,000	19,100,000	22,500,000	26,500,000	83,900,000
20.04.01.00	Central Government	9,361,637	9,800,000	12,000,000	15,000,000	18,500,000	55,300,000
20.04.02.00	Provincial Councils	5,557,248	6,000,000	7,100,000	7,500,000	8,000,000	28,600,000
20.05	Current Transfers	13,367,979	14,000,000	14,500,000	17,000,000	19,500,000	65,000,000
20.05.01.00	Central Bank Profits	11,500,000	12,000,000	12,000,000	14,000,000	16,000,000	54,000,000
20.05.99.00	National Lotteries Board and Other transfers	1,867,979	2,000,000	2,500,000	3,000,000	3,500,000	11,000,000
20.06	Capital Revenue	32,496,733	14,350,000	14,350,000	15,500,000	16,950,000	61,150,000
20.06.01.00	Divestiture Proceeds	-	-	-	-	-	-
20.06.02.00	Sale of Capital Assets	17,604,344	350,000	350,000	400,000	500,000	1,600,000
20.06.03.00	Domestic Capital Transfers	-	-	-	-	-	-
20.06.04.00	Recovery of Loans	14,892,389	14,000,000	14,000,000	15,100,000	16,450,000	59,550,000
	1 Sri Lanka Ports Authority	5,490,914	5,500,000	5,500,000	5,500,000	6,000,000	22,500,000
	2 National Development Bank	491,383	500,000	500,000	600,000	650,000	2,250,000
	3 Development Finance Corporation of Ceylon	1,930,530	2,000,000	2,000,000	2,500,000	2,800,000	9,300,000
	4 National Water Supply & Drainage Board	1,030,000	-	-	-	-	-
	5 Other	5,949,562	6,000,000	6,000,000	6,500,000	7,000,000	25,500,000
							-
GRANTS							-
30.01.01.00	Foreign Grants	9,415,027	15,000,000	15,000,000	18,000,000	21,000,000	69,000,000
	Total (Tax Revenue + Non Tax Revenue + Grants)	1,169,543,199	1,470,000,000	2,005,000,000	2,220,000,000	2,470,000,000	8,165,000,000

ESTIMATES - 2015
3.2.3 PROVINCIAL COUNCIL REVENUE

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017		2018		2015 - 2018 Total
					Projections		Projections		
40.00	PROVINCIAL COUNCIL REVENUE								
40.01.00.00	Transfers by the Government	30,860,948	32,400,000	35,200,000	40,600,000	45,900,000	154,100,000		
40.01.01.00	Nation Building Tax	21,500,809	24,000,000	27,000,000	31,200,000	35,400,000	117,600,000		
40.01.01.01	Domestic	14,247,011	15,000,000	17,000,000	19,600,000	22,400,000	74,000,000		
40.01.01.02	Imports	7,253,798	9,000,000	10,000,000	11,600,000	13,000,000	43,600,000		
40.01.02.00	Stamp Duty	7,667,079	6,800,000	5,800,000	6,400,000	7,000,000	26,000,000		
40.01.03.00	Motor Vehicle Registration Fees	1,693,060	1,600,000	2,400,000	3,000,000	3,500,000	10,500,000		
40.02.00.00	Devolved Revenue	28,245,725	27,600,000	34,800,000	37,400,000	40,100,000	139,900,000		
40.02.01.00	Liquor Licence Fees	916,269	880,000	1,200,000	1,300,000	1,450,000	4,830,000		
40.02.02.00	Motor Vehicle Licence Fees	7,456,354	7,186,000	11,600,000	12,300,000	13,000,000	44,086,000		
40.02.03.00	Other Licence Fees	6,254	4,000	5,000	7,000	9,000	25,000		
40.02.04.00	Stamp Duty	14,158,989	13,100,000	15,000,000	15,800,000	16,600,000	60,500,000		
40.02.05.00	Court Fines	1,832,135	1,880,000	1,900,000	2,000,000	2,200,000	7,980,000		
40.02.06.00	Rent	364,012	310,000	395,000	493,000	641,000	1,839,000		
40.02.07.00	Interest	1,195,991	1,940,000	1,900,000	2,100,000	2,300,000	8,240,000		
40.02.08.00	Other	2,315,721	2,300,000	2,800,000	3,400,000	3,900,000	12,400,000		
	Total	59,106,673	60,000,000	70,000,000	78,000,000	86,000,000	294,000,000		
Grand Total		1,228,649,872	1,530,000,000	2,075,000,000	2,298,000,000	2,556,000,000	8,459,000,000		