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அரசிறைக் கொள்கைத் திணைக்களம்
Department of Fiscal Policy

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Ministry of Finance & Planning

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செயலகம், கொழும்பு - 01

The Secretariat, Colombo 01.

මගේ අංකය
எனது இல.
My No.

} FP/06/100/01/02(ii)

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

} 08.06.2007

To: All Revenue Accounting Officers.

Revenue Estimate for the Year 2008

Your attention is drawn to the Fiscal Policy & Economic Affairs Circular No. 01/2002 dated 17.07.2002 and the amendments made thereto which consist of guidelines in respect of estimating, collecting supervision and reporting of government revenue.

02. You are hereby informed to prepare the relevant revenue estimates of your Ministry/Department for the year 2008 in accordance with the forms appear in the above circular and to submit the same to me before 31.07.2007.

03. You are further requested to ensure the government revenue are classified under the correct revenue code. The amended revenue classification (Schedule 1) is shown in annexure I.

Sgd. S.R. Attygalle
Director General

Copy to: Auditor General - for information pl.

SCHEDULE 1 - Revenue Classification

TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
10.01	Taxes on International Trade		
10.01.10.00	Import Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.20.00	Export Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.30.00	Import & Export Licences Fees	- Imports & Exports Control Act, No. 01 of 1969	Controller of Imports & Exports
10.01.40.00	Ports & Airports Development Levy	- Finance Act, No.11 of 2002	Director General of Customs
10.01.50.00	Import Cess Levy	- Sri Lanka Export Development Act. No.40 of 1979 Authority Act No.46 of 1971	Director General of Customs
10.01.60.00	Motor vehicle concessionary Levy	- Finance Act, No.11 of 2006	Director General of Customs
10.01.70.00	Regional Infrastructure Development Levy	- Regional infrastructure Development Levy Act.No. 51 of 2006	Director General of Customs
10.01.80.00	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	Director General of Customs
10.02	Taxes on Domestic Goods And Services		
10.02.10.00	Value Added Tax	- Value Added Tax Act, No. 14 of 2002	Commissioner General of Inland Revenue
10.02.10.01	Services		
10.02.10.02	Manufacturing		
10.02.10.03	Imports		
10.02.20.00	Goods and Services Tax	- Goods and Services Tax Act, No. 34 of 1996	Commissioner General of Inland Revenue
10.02.20.01	Services		
10.02.20.02	Manufacturing		
10.02.20.03	Imports		
10.02.30.00	National Security Levy	- National Security Levy Act, No. 52 of 1991	Commissioner General of Inland Revenue
10.02.30.01	Services		
10.02.30.02	Manufacturing		
10.02.30.03	Imports		
10.02.40.00	Excise (Ordinance) Duty	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
10.02.40.01	Liquor		
10.02.50.00	Excise (Special Provisions) Duty	- Excise (Special Provisions) Act, No. 13 of 1989	Director General of Excise (Special Provisions)
10.02.50.01	Cigarettes		
10.02.50.02	Liquor		
10.02.50.03	Petroleum Products		
10.02.50.04	Motor Vehicles		
10.02.50.09	Other		
10.02.60.00	Tobacco Tax	- Tobacco Tax Act, No. 08 of 1999	Commissioner General of Excise
10.02.70.00	Stamp Duty	- Stamp Duty (Special Provisions) Act, No. 12 of 2006	Commissioner General of Inland Revenue
10.02.80.00	Debit Tax	- Debit Tax Act, No 16 of 2002	Commissioner General of Inland Revenue
10.02.90.00	Turnover Tax	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
10.03	Licence Taxes and Other		
10.03.10.00	Luxury Motor Vehicle Tax	- Finance Act, No. 16 of 1995	Commissioner of Motor Traffic
10.03.20.00	Transfer Tax	- Finance Act, No. 11 of 1963	Registrar General
10.03.30.00	Betting & Gaming Levy	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
10.03.40.00	Social Responsibility Levy	- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (Department concerned should report to - Director General of Fiscal Policy)
10.03.50.00	Share Transaction Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
10.03.60.00	Construction Industry Guarantee Fund Levy	- Finance Act, No. 05 of 2005	Secretary , Housing and Construction
10.03.90.00	Other Licences		
10.03.90.01	Fees for registration of nursing homes	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Health Services
10.03.90.02	Registration fees relevent to the Department of Registrar General	- In terms of relevant act and departmental circulars or specific legislation	Registrar General
10.03.90.03	Private Timber Transport	- Forest Ordinance N0.56 of 1979	Forest conservator
10.03.90.04	Tax on Sale of Motor Vehicles	- Motor Traffic Act, No. 14 of 1951	Commissioner of Motor Traffic
10.03.90.05	Licence fees relevent to the Ministry of - Public Security	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Security, Law & Order
10.03.90.06	Licence fees relevent to the Department of- Fisheries and Aquatic Resources	- Fisheries & Aquatic Resources Act, No 2 of 1996	Secretary, Fisheries & Aquatic Resources
10.03.90.09	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Home Affairs
10.04	Taxes on Income & Profits		
10.04.10.00	Corporate		
10.04.10.01	Dividend Tax	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.10.02	Economic Service Charge	Economic Service Charge Act No. 13 of 2006	Commissioner General of Inland Revenue
10.04.10.09	Other	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.20.00	Non-Corporate		
10.04.20.01	PAYE (Pay as You Earn)	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.20.02	Withholding Tax on interest		
10.04.20.03	Specified fees & other withholding		
10.04.20.04	Economic Service Charge	- Economic Service Charge Act No. 13 of 2006	Commissioner General of Inland Revenue
10.04.20.09	Other	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue

NON TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
20.01	Revenue From Departmental Enterprises		
20.01.10.00	Railways	- Railways Ordinance No. 09 of 1902	General Manager of Railways
20.01.20.00	Postal	- Ceylon Post Office Ordinance No.11 of 1908	Post Master General
20.01.30.00	Advance Accounts (Trading)	- Financial Regulation	Director General of National Budget
20.02	Return on Government Assets		
20.02.10.00	Rent		
20.02.10.01	Rent on government building & housing	- Establishment Code / Land Development Ordi.	Director General of Treasury Operations (Ministries & Department concerned should report to Director General of Treasury Operations)
20.02.10.02	Rent on crown forests	- Forest Ordinance No. 56 of 1979	Forest Conservator
20.02.10.03	Rent from land & other	- Land Development Ordinance & State Land Ordi.	Land Commissioner
20.02.10.04	Lease rental from regional plantation companies	- Lease Rental Agreements	Secretary, Ministry Plantation Industries
20.02.10.09	Other rental	- In terms of relevant departmental circulars or financial regulation or specific legislation, lease rental agreements	Director General of Treasury Operations
20.02.20.00	Interest		
20.02.20.01	On lending	- Sub loan agreements	Director General of Treasury Operations
20.02.20.02	Other	- Provident Fund Act, Adm.Circulars	Director General of Treasury Operations
20.02.30.00	Profits	- Finance Act No. 38 of 1971	Director General of Public Enterprises
20.02.40.00	Dividends	- Return of share capital from Govt.owned companies under Companies Act No.7 of 2007	Director General of Public Enterprises
20.03	Sale proceeds and Charges		
20.03.10.00	Departmental Sales	- In terms of Financial Regulation or relevant departmental circulars	Director General of Treasury Operations
20.03.20.00	Administrative Fees & Charges		
20.03.20.01	Audit fees	- Finance Act No. 38 of 1971	Auditor General
20.03.20.02	Air navigation fees	- Air Navigation Act (Sec. 13 (2) and Sec. 24)	Secretary, Ministry of Civil Aviation
20.03.20.03	Fees under registration of persons Act No.32 of 1968	- Registration of Persons Act No.32 of 1968	Commissioner of Registration of Persons
20.03.20.04	Survey department fees	- Departmental circulars	Surveyor General
20.03.20.05	Service charges Govmment Printer	- In terms of relevant departmental circulars or financial regulation or specific legislation	Government Printer
20.03.20.06	Fees under the fauna & flora protection ordinance	- Fauna & Flora protection Ordinance	Director General of Wild Life
20.03.20.07	Fees on pass ports, visas & dual citizenship	- Immigration & Emigration Act , Citizen Ship Act	Controller of Immigration & Emigration
20.03.20.08	Embarkation levy	- Finance Act , No. 25 of 2003	Secretary, Ministry of Civil Aviation
20.03.20.09	Fees of valuation department	- Establishment Code	Chief Valuer
20.03.20.10	Fees of registrar of companies	- Companies Act No.7 of 2007	Registrar of Companies
20.03.20.11	Legal fees from corporations & statutory bodies	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Public Enterprises
20.03.20.12	Fees recovered under the public contract Act	- Public Contract Act No. 03 of 1987	Registrar of Companies
20.03.20.13	Examinations & other fees	- In terms of relevant departmental circulars or financial regulation or specific legislation	Commissioner General of Examination
20.03.20.14	Fees under the motor traffic Act and other receipts	- Motor Traffic Act No,14 of 1951	Commissioner of Motor Traffic
20.03.20.16	Air craft rentals	- Financial regulation and departmental circulars	Commandor of Sri Lanka Air Force
20.03.20.17	Fees on local sale of garments	- BOI / Customs Regulations	Director General of BOI / Customs
20.03.20.18	Fees relevent to the department of agriculture	- In terms of relevant departmental circulars	Director General of Agriculture
20.03.20.19	Botanical and Gardens Revenue	- Botnical Guarden Act No.32 of 1973 and - Departmental circulars	Director Generalof Botanical Garden
20.03.20.99	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)
20.03.30.00	Fines & Forfeits	- Customs Ordinance or Specific legislation	Director General Customs/ Director General of Treasury Operations
20.03.90.00	Other receipts	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General Customs/ Director General of Treasury Operations
20.04	Social Security Contributions		
		- Widows' & Orphans' Ordinance No. 1 of 1898	Director General of Pensions
		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	
20.04.10.00	Central Government		
20.04.20.00	Provincial Councils		
20.05	Current Transfers		
20.05.10.00	Central Bank Profits	- Monetary Law Act No. 58 of 1949	Director General of Fiscal Policy
20.05.20.00	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.06	Capital Revenue		
20.06.10.00	Divestiture Proceeds	- Public Enterprises Reform Commission Act No. 01 of 1996	Secretary, President
20.06.20.00	Sale of Capital Assets	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.06.30.00	Domestic Capital Transfers	- Inland Revenue Act No. 10 of 2006	Commissioner General of Inland Revenue
20.06.40.00	Recovery of Loans	- Sub loan agreements	Director General of Treasury Operations
GRANTS			
30.01.10.00	Foreign Grants	- Appropriation Act	Director General of Treasury Operations