

### 3.1.1 REVENUE CLASSIFICATION - TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
<b>10.01</b>	<b>Taxes on International Trade</b>		
10.01.01.00	Import Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.02.00	Export Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.03.00	Import & Export Licences Fees	- Imports & Exports Control Act, No. 01 of 1969	Controller of Imports & Exports
10.01.04.00	Ports & Airports Development Levy	- 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	Reginal Infrastructure Development Levy	- Reginal Infrastructure Development 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
<b>10.02</b>	<b>Taxes on Domestic Goods And Services</b>		
<b>10.02.01.00</b>	<b>Value Added Tax</b>	- 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		
<b>10.02.02.00</b>	<b>Goods and Services Tax</b>	- 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		
<b>10.02.03.00</b>	<b>National Security Levy</b>	- 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		
<b>10.02.04.00</b>	<b>Excise ( Ordinance ) Duty</b>	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
10.02.04.01	Liquor		
<b>10.02.05.00</b>	<b>Excise ( Special Provisions ) Duty</b>	- 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		
<b>10.02.06.00</b>	<b>Tobacco Tax</b>	- Tobacco Tax Act, No. 08 of 1999	Commissioner General of Excise
<b>10.02.07.00</b>	<b>Stamp Duty</b>	- Stamp Duty (Special Provisions) Act, No. 12 of 2006	Commissioner General of Inland Revenue
<b>10.02.08.00</b>	<b>Debits Tax</b>	- Debits Tax Act, No. 16 of 2002	Commissioner General of Inland Revenue
<b>10.02.09.00</b>	<b>Turnover Tax</b>	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
<b>10.02.10.00</b>	<b>Social Responsibility Levy</b>	- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (Department concerned should report to - DG Fiscal Policy)
<b>10.02.11.00</b>	<b>Telecommunication Levy</b>	- Telecommunication Levy Act, No. 21 of 2011	Director General of Treasury Operation
<b>10.02.12.00</b>	<b>Nation Building Tax</b>	- 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		
<b>10.03</b>	<b>Licence Taxes and Other</b>		
<b>10.03.01.00</b>	<b>Luxury Motor Vehicle Tax</b>	- Finance Act, No. 16 of 1995	Commissioner of Motor Traffic
<b>10.03.02.00</b>	<b>Transfer Tax</b>	- Finance Act, No. 11 of 1963	Registrar General
<b>10.03.03.00</b>	<b>Betting &amp; Gaming Levy</b>	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
<b>10.03.04.00</b>	<b>Share Transaction Levy</b>	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.05.00</b>	<b>Construction Industry Guarantee Fund Levy</b>	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.06.00</b>	<b>Environment Conservation Levy</b>	- Environment Conservation Levy Act No 26 of 2008	Director General of Treasury Operation
<b>10.03.07.00</b>	<b>Other Licences</b>		
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 Act 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 of Motor Traffic
10.03.07.05	Licence fees relevant to the Ministry of - Defence	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary, Defence
10.03.07.06	Licence fees relevant to the Department of Fisheries and Aquatic Resources	- Fisheries & Aquatic Resources Act, No 2 of 1996	Secretary, Fisheries & Aquatic Resources
10.03.07.07	Levy on Rooms of Five Star Hotels	- Finance (Amendment) Act, No. 15 of 2011	Director General of Treasury Operation
10.03.07.99	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Administration and 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	Transfer Tax for Land and Property	-	Commissioner General of Inland Revenue
<b>10.04</b>	<b>Taxes on Income &amp; Profits</b>		
<b>10.04.01.00</b>	<b>Corporate Tax</b>	- 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		
<b>10.04.02.00</b>	<b>Non - Corporate Tax</b>	- 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		
<b>10.04.03.00</b>	<b>Withholding Tax</b>	- 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		
<b>10.04.04.00</b>	<b>Economic Service Charge</b>	- Economic Service 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
<b>20.01</b>	<b>Revenue From Departmental Enterprises</b>		
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	Advance Accounts (Trading)	- Financial Regulation	Director General of National Budget
<b>20.02</b>	<b>Return on Government Assets</b>		
<b>20.02.01.00</b>	<b>Rent</b>		
20.02.01.01	Rent on Government Building & Housing	- Establishment Code / Land Development Ordinance	Director General of Treasury Operations (Ministries & Department concerned should report to Director General of Treasury Operations)
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 ,Ministry Plantation Industries
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
<b>20.02.02.00</b>	<b>Interest</b>		
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
<b>20.02.03.00</b>	<b>Profits</b>	- Finance Act No. 38 of 1971	Director General of Public Enterprises
<b>20.02.04.00</b>	<b>Dividends</b>	- Return on Share Capital from Govt. Owned Companies Act No. 07 of 2007	Director General of Public Enterprises
<b>20.02.05.00</b>	<b>Transferring Surplus Funds form Public Enterprises</b>	- In terms of relevant departmental circulars or financial regulation or specific legislation,	Director General of Public Enterprises
<b>20.03</b>	<b>Sale Proceeds and Charges</b>		
<b>20.03.01.00</b>	<b>Departmental Sales</b>	- In terms of Financial Regulation or relevant departmental circulars	Director General of Treasury Operations
<b>20.03.02.00</b>	<b>Administrative Fees &amp; Charges</b>		
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, Ministry of Ports & Aviation
20.03.02.03	Fees under Registration of Persons Act No.32 of 1968	- Registration of Persons Act No.32 of 1968	Commissioner of Registration of Persons
20.03.02.04	Survey Department Fees	- Departmental circulars	Surveyor General
20.03.02.05	Service Charges Govt. 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 Pass ports,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, Ministry of Ports & 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 of Motor Traffic
20.03.02.16	Air Craft Rentals	- Financial regulation and departmental circulars	Commandor of Sri Lanka Air Force
20.03.02.17	Fees on Local Sale of Garments	- BOI / Customs Regulations	Director General of BOI / Customs
20.03.02.18	Fees relevent to the Department of Agriculture	- In terms of relevant departmental circulars	Director General of Agriculture
20.03.02.19	Botanical and Gardens Revenue	- Botnical Guarden 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
20.03.02.99	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 )
<b>20.03.03.00</b>	<b>Fines &amp; Forfeits</b>	- Customs Ordinance or Specific Legislation	Director General of Treasury Operations
<b>20.03.99.00</b>	<b>Other Receipts</b>	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
<b>20.04</b>	<b>Social Security Contributions</b>		
		- Widows' & 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		
<b>20.05</b>	<b>Current Transfers</b>		
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
<b>20.06</b>	<b>Capital Revenue</b>		
20.06.01.00	Divestiture Proceeds	- Public Enterprises Reform Commission Act No. 01 of 1996	Secretary, 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
<b>GRANTS</b>			
<b>30.01.01.00</b>	Foreign Grants	- Appropriation Act	Director General of Treasury Operations

## ESTIMATES - 2014

## 3.2.1 GOVERNMENT REVENUE - TAX REVENUE

Rs: '000

Revenue Code	Description	2012 Actual	2013 Revised Estimates	2014 Estimates	2015		2016		2013 - 2016 Total
					Projections		Projections		
	<b>Tax Revenue</b>	<b>908,913,000</b>	<b>1,052,200,150</b>	<b>1,274,600,000</b>	<b>1,515,018,000</b>	<b>1,814,348,642</b>	<b>1,814,348,642</b>	<b>5,656,166,792</b>	
<b>10.01</b>	<b>Taxes on International Trade</b>	<b>217,205,279</b>	<b>234,723,000</b>	<b>303,303,000</b>	<b>363,046,000</b>	<b>414,349,000</b>	<b>414,349,000</b>	<b>1,315,421,000</b>	
10.01.01.00	Import Duties	80,154,797	82,591,000	94,556,000	108,255,000	115,441,000	115,441,000	400,843,000	
10.01.02.00	Export Duties	20,870	20,000	20,000	25,000	35,000	35,000	100,000	
10.01.03.00	Import & Export Licenses Fees	512,671	520,000	600,000	780,000	1,000,000	1,000,000	2,900,000	
10.01.04.00	Ports & Airports Development Levy	70,110,728	61,004,000	87,302,000	107,446,000	131,857,000	131,857,000	387,609,000	
10.01.05.00	Cess Levy	32,740,389	40,482,000	46,347,000	53,346,000	60,749,000	60,749,000	200,924,000	
10.01.05.01	Import Cess Levy	29,603,818	37,362,000	43,147,000	49,746,000	56,549,000	56,549,000	186,804,000	
10.01.05.02	Export Cess Levy	3,136,572	3,120,000	3,200,000	3,600,000	4,200,000	4,200,000	14,120,000	
10.01.06.00	Motor Vehicle Concessionary Levy	-	-	-	-	-	-	-	
10.01.07.00	Regional Infrastructure Development levy	-	-	-	-	-	-	-	
10.01.08.00	Special Commodity Levy	33,665,823	50,106,000	74,478,000	93,194,000	105,267,000	105,267,000	323,045,000	
10.01.99.00	Other	-	-	-	-	-	-	-	
<b>10.02</b>	<b>Taxes on Domestic Goods And Services</b>	<b>514,860,901</b>	<b>570,435,411</b>	<b>675,615,400</b>	<b>793,568,000</b>	<b>962,484,000</b>	<b>962,484,000</b>	<b>3,002,102,811</b>	
<b>10.02.01.00</b>	<b>Value Added Tax</b>	<b>229,593,235</b>	<b>255,353,000</b>	<b>303,227,000</b>	<b>344,280,000</b>	<b>397,643,000</b>	<b>397,643,000</b>	<b>1,300,503,000</b>	
10.02.01.01	Financial Services	21,090,796	24,962,000	27,625,000	30,838,000	34,259,000	34,259,000	117,684,000	
10.02.01.02	Other Services	48,581,290	63,504,000	83,089,000	102,669,000	117,711,000	117,711,000	366,973,000	
10.02.01.03	Manufacturing	39,687,278	42,999,000	54,861,000	62,800,000	76,262,000	76,262,000	236,922,000	
10.02.01.04	Imports	120,233,871	123,888,000	137,652,000	147,973,000	169,411,000	169,411,000	578,924,000	
<b>10.02.02.00</b>	<b>Goods and Services Tax</b>	<b>11,995</b>	<b>15,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,200</b>	
10.02.02.01	Services	8,012	12,700	-	-	-	-	12,700	
10.02.02.02	Manufacturing	3,982	2,500	-	-	-	-	2,500	
10.02.02.03	Imports	-	-	-	-	-	-	-	
<b>10.02.03.00</b>	<b>National Security Levy</b>	<b>3,930</b>	<b>2,435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,435</b>	
10.02.03.01	Services	2,009	2,435	-	-	-	-	2,435	
10.02.03.02	Manufacturing	1,922	-	-	-	-	-	-	
10.02.03.03	Imports	-	-	-	-	-	-	-	
<b>10.02.04.00</b>	<b>Excise ( Ordinance ) Duty</b>	<b>60,046,841</b>	<b>68,103,000</b>	<b>74,071,000</b>	<b>81,562,000</b>	<b>87,621,000</b>	<b>87,621,000</b>	<b>311,357,000</b>	
10.02.04.01	Liquor	60,046,841	68,103,000	74,071,000	81,562,000	87,621,000	87,621,000	311,357,000	
<b>10.02.05.00</b>	<b>Excise ( Special Provisions ) Duty</b>	<b>163,878,980</b>	<b>171,324,000</b>	<b>192,224,000</b>	<b>217,319,000</b>	<b>257,148,000</b>	<b>257,148,000</b>	<b>838,015,000</b>	
10.02.05.01	Cigarettes	53,528,704	58,222,000	61,323,000	64,591,000	68,030,000	68,030,000	252,166,000	
10.02.05.02	Liquor	39,071	-	-	-	-	-	-	
10.02.05.03	Petroleum Products	28,466,075	35,849,000	43,095,000	51,805,000	64,676,000	64,676,000	195,425,000	
10.02.05.04	Motor Vehicles	78,509,000	71,906,000	79,031,000	89,570,000	109,681,000	109,681,000	350,188,000	
10.02.05.99	Other	3,336,131	5,347,000	8,775,000	11,353,000	14,761,000	14,761,000	40,236,000	
<b>10.02.06.00</b>	<b>Tobacco Tax</b>	<b>34,344</b>	<b>35,000</b>	<b>38,000</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>158,000</b>	
<b>10.02.07.00</b>	<b>Stamp Duty</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>10.02.08.00</b>	<b>Debits Tax</b>	<b>(482)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>10.02.09.00</b>	<b>Turnover Tax</b>	<b>138,260</b>	<b>11,776</b>	<b>5,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,176</b>	
<b>10.02.10.00</b>	<b>Social Responsibility Levy</b>	<b>128,505</b>	<b>14,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,000</b>	
<b>10.02.11.00</b>	<b>Telecommunications Levy</b>	<b>22,289,141</b>	<b>26,795,000</b>	<b>42,947,000</b>	<b>68,837,000</b>	<b>110,334,000</b>	<b>110,334,000</b>	<b>248,913,000</b>	
<b>10.02.12.00</b>	<b>Nation Building Tax</b>	<b>38,736,152</b>	<b>48,782,000</b>	<b>63,098,000</b>	<b>81,530,000</b>	<b>109,693,000</b>	<b>109,693,000</b>	<b>303,103,000</b>	
10.02.12.01	Services	13,534,045	18,242,750	25,508,000	32,662,000	46,732,000	46,732,000	123,144,750	
10.02.12.02	Manufacturing	9,542,449	10,818,250	12,754,000	19,065,000	27,197,000	27,197,000	69,834,250	
10.02.12.03	Imports	15,659,658	19,721,000	24,836,000	29,803,000	35,764,000	35,764,000	110,124,000	
<b>10.03</b>	<b>License Taxes &amp; Other</b>	<b>4,253,676</b>	<b>7,523,739</b>	<b>12,363,600</b>	<b>20,023,000</b>	<b>23,706,642</b>	<b>23,706,642</b>	<b>63,616,981</b>	
<b>10.03.01.00</b>	<b>Luxury Motor Vehicle Tax</b>	<b>1,253,221</b>	<b>1,642,000</b>	<b>2,800,000</b>	<b>4,600,000</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>14,442,000</b>	
<b>10.03.02.00</b>	<b>Transfer Tax</b>	<b>92,307</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600</b>	
<b>10.03.03.00</b>	<b>Betting &amp; Gaming Levy</b>	<b>289,175</b>	<b>850,000</b>	<b>3,000,000</b>	<b>5,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>14,850,000</b>	
<b>10.03.04.00</b>	<b>Share Transaction Levy</b>	<b>1,285,744</b>	<b>2,000,000</b>	<b>2,500,000</b>	<b>4,200,000</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>13,500,000</b>	
<b>10.03.05.00</b>	<b>Construction Industry Guarantee Fund Levy</b>	<b>709,649</b>	<b>1,250,000</b>	<b>1,800,000</b>	<b>2,800,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>8,850,000</b>	
<b>10.03.06.00</b>	<b>Environment Conservation Levy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>10.03.07.00</b>	<b>Other Licenses</b>	<b>623,580</b>	<b>1,780,139</b>	<b>2,263,600</b>	<b>3,423,000</b>	<b>4,506,642</b>	<b>4,506,642</b>	<b>11,973,381</b>	
10.03.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee	167,740	182,000	212,000	265,000	412,000	412,000	1,071,000	
10.03.07.02	Registration fees relevant to the Department of-Registrar-General's	217,795	1,225,000	1,625,150	2,577,000	3,335,800	3,335,800	8,762,950	
10.03.07.03	Private Timber Transport	59,387	65,000	65,000	70,000	85,000	85,000	285,000	
10.03.07.04	Tax on Sale of Motor Vehicles	39,382	62,000	68,000	72,000	96,200	96,200	298,200	
10.03.07.05	License Taxes relevant to the My/ of Defence & Urban Development	11,611	12,250	12,250	14,200	22,250	22,250	60,950	
10.03.07.06	License fees relevant to the Dept. of Fisheries and-Aquatic Resources	4,505	10,000	12,000	14,800	22,400	22,400	59,200	
10.03.07.07	Levy on Rooms of Five Star Hotels	-	-	-	-	-	-	-	
10.03.07.99	Other	123,160	139,389	152,000	268,000	357,950	357,950	917,339	
<b>10.03.08.00</b>	<b>Fees under the Certificate to be granted yearly to Notary Registrar of the High Court</b>	<b>-</b>	<b>2,500</b>	<b>7,000</b>	<b>10,000</b>	<b>12,400</b>	<b>12,400</b>	<b>31,900</b>	
<b>10.03.09.00</b>	<b>Transfer Tax for Land and Property</b>	<b>-</b>	<b>82,000</b>	<b>110,200</b>	<b>132,000</b>	<b>162,642</b>	<b>162,642</b>	<b>486,842</b>	

## TAX REVENUE (Cont.)

Rs: '000

Revenue Code	Description	2012 Actual	2013 Revised Estimates	2014 Estimates	2015	2016	2013 - 2016
					Projections		Total
<b>10.04</b>	<b>Taxes on Income &amp; Profits</b>	<b>172,593,144</b>	<b>239,518,000</b>	<b>283,318,000</b>	<b>338,380,000</b>	<b>413,810,000</b>	<b>1,275,026,000</b>
<b>10.04.01.00</b>	<b>Corporate</b>	<b>77,054,016</b>	<b>95,996,000</b>	<b>115,707,000</b>	<b>139,457,000</b>	<b>177,514,000</b>	<b>528,674,000</b>
10.04.01.01	Income Tax	68,285,005	86,312,400	103,187,000	120,920,000	154,664,000	465,083,400
10.04.01.02	Dividend Tax	8,712,982	9,450,000	12,270,000	18,212,000	22,450,000	62,382,000
10.04.01.03	Remittance Tax	56,029	233,600	250,000	325,000	400,000	1,208,600
<b>10.04.02.00</b>	<b>Non-Corporate</b>	<b>21,068,567</b>	<b>31,808,000</b>	<b>40,534,000</b>	<b>55,243,000</b>	<b>74,491,000</b>	<b>202,076,000</b>
10.04.02.01	PAYE	14,763,458	22,818,000	30,042,000	42,994,000	59,607,000	155,461,000
10.04.02.99	Other	6,305,109	8,990,000	10,492,000	12,249,000	14,884,000	46,615,000
<b>10.04.03.00</b>	<b>Withholding Tax</b>	<b>59,606,320</b>	<b>98,951,000</b>	<b>116,118,000</b>	<b>134,270,000</b>	<b>153,725,000</b>	<b>503,064,000</b>
10.04.03.01	On interest	59,262,108	98,519,000	115,518,000	133,545,000	152,885,000	500,467,000
10.04.03.99	On Fees & Other	344,212	432,000	600,000	725,000	840,000	2,597,000
<b>10.04.04.00</b>	<b>Economic Service Charge</b>	<b>14,864,241</b>	<b>12,763,000</b>	<b>10,959,000</b>	<b>9,410,000</b>	<b>8,080,000</b>	<b>41,212,000</b>

## ESTIMATES - 2014

## 3.2.2 GOVERNMENT REVENUE - NON TAX REVENUE

Rs: '000

Revenue Code	Description	2012 Actual	2013 Revised Estimates	2014 Estimates	2015	2016	2013 - 2016
					Projections		Total
	<b>Non-Tax Revenue</b>	<b>168,760,652</b>	<b>157,651,000</b>	<b>188,400,000</b>	<b>243,743,960</b>	<b>328,831,000</b>	<b>918,625,960</b>
<b>20.01</b>	<b>Revenue From Departmental Enterprises</b>	<b>10,094,261</b>	<b>10,113,000</b>	<b>10,636,000</b>	<b>11,178,000</b>	<b>11,825,000</b>	<b>43,752,000</b>
20.01.01.00	Railways	4,852,422	4,760,000	5,128,000	5,528,000	5,942,000	21,358,000
20.01.02.00	Postal	4,952,412	5,100,000	5,250,000	5,400,000	5,583,000	21,333,000
20.01.03.00	Advance Accounts (Trading)	289,428	253,000	258,000	250,000	300,000	1,061,000
<b>20.02</b>	<b>Return on Government Assets</b>	<b>58,446,119</b>	<b>58,111,000</b>	<b>66,615,000</b>	<b>81,896,000</b>	<b>102,132,000</b>	<b>308,754,000</b>
<b>20.02.01.00</b>	<b>Rent</b>	<b>2,196,826</b>	<b>2,829,000</b>	<b>4,535,000</b>	<b>7,269,000</b>	<b>11,651,000</b>	<b>26,284,000</b>
20.02.01.01	Rent on government building & housing	582,264	612,000	800,000	1,280,000	1,742,000	4,434,000
20.02.01.02	Rent on crown forests	758,416	1,145,000	2,232,600	3,842,000	6,950,000	14,169,600
20.02.01.03	Rent from land & other	34,691	42,000	52,400	66,000	100,000	260,400
20.02.01.04	Lease rental from regional Plantation Companies	771,317	950,000	1,250,000	1,656,000	2,059,000	5,915,000
20.02.01.99	Other rental	50,139	80,000	200,000	425,000	800,000	1,505,000
<b>20.02.02.00</b>	<b>Interest</b>	<b>9,488,227</b>	<b>9,777,000</b>	<b>11,194,000</b>	<b>13,456,000</b>	<b>16,946,000</b>	<b>51,373,000</b>
20.02.02.01	On lending	8,100,516	8,167,000	9,216,000	10,786,000	13,099,000	41,268,000
	1 Sri Lanka Ports Authority	2,045,794	1,413,000	1,629,000	2,154,000	2,767,000	7,963,000
	2 National Development Bank	440,957	423,000	412,000	442,000	484,000	1,761,000
	3 Development Finance Corporation of Ceylon	1,281,662	1,558,000	1,452,000	1,832,000	2,112,000	6,954,000
	4 National Water Supply & Drainage Board	1,392,910	1,954,000	2,425,000	2,863,000	3,468,000	10,710,000
	5 Other	2,939,192	2,819,000	3,298,000	3,495,000	4,268,000	13,880,000
20.02.02.99	Other	1,387,711	1,610,000	1,978,000	2,670,000	3,847,000	10,105,000
<b>20.02.03.00</b>	<b>Profits</b>	<b>42,214,108</b>	<b>40,797,000</b>	<b>44,981,000</b>	<b>53,975,000</b>	<b>64,557,000</b>	<b>204,310,000</b>
	1 State Banks	18,225,000	18,550,000	20,520,000	22,046,000	25,125,000	86,241,000
	2 Telecommunication Regulatory Commission	7,200,000	8,300,000	10,000,000	12,000,000	14,000,000	44,300,000
	3 National Insurance Trust Fund	4,200,000	3,000,000	3,500,000	4,000,000	4,500,000	15,000,000
	4 Others	12,589,108	10,947,000	10,961,000	15,929,000	20,932,000	58,769,000
<b>20.02.04.00</b>	<b>Dividends</b>	<b>4,546,958</b>	<b>4,708,000</b>	<b>5,905,000</b>	<b>7,196,000</b>	<b>8,978,000</b>	<b>26,787,000</b>
	1 Sri Lanka Telecom	759,000	760,000	840,000	920,000	1,020,000	3,540,000
	2 State Banks	586,000	592,000	609,000	624,000	642,000	2,467,000
	3 Others	3,201,958	3,356,000	4,456,000	5,652,000	7,316,000	20,780,000
<b>20.02.05.00</b>	<b>Transferring Surplus Fund from Public Enterprises</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>20.03</b>	<b>Sale Proceeds and Charges</b>	<b>26,019,250</b>	<b>35,747,000</b>	<b>47,064,000</b>	<b>72,742,000</b>	<b>112,428,000</b>	<b>267,981,000</b>
<b>20.03.01.00</b>	<b>Departmental Sales</b>	<b>143,436</b>	<b>125,000</b>	<b>150,000</b>	<b>200,000</b>	<b>250,000</b>	<b>725,000</b>
<b>20.03.02.00</b>	<b>Administrative Fees and Charges</b>	<b>17,499,786</b>	<b>25,622,000</b>	<b>31,914,000</b>	<b>47,142,000</b>	<b>64,178,000</b>	<b>168,856,000</b>
20.03.02.01	Audit fees	60,203	90,000	90,000	128,000	200,000	508,000
20.03.02.02	Air navigation fees	-	-	-	-	-	-
20.03.02.03	Fees under registration of persons	83,761	82,500	83,600	96,500	110,000	372,600
20.03.02.04	Fees of Department of Survey	131,620	122,000	137,000	162,000	185,000	606,000
20.03.02.05	Service charges Government Press	308,218	400,000	465,000	540,000	680,000	2,085,000
20.03.02.06	Fees under the Fauna & Flora Protection Ordinance	17,269	17,000	18,000	20,000	22,800	77,800
20.03.02.07	Fees of Passports, Visas & Dual Citizenship	6,197,729	7,296,000	7,972,000	8,942,000	10,070,000	34,280,000
20.03.02.08	Embarkation Levy	-	2,860,000	3,284,000	4,328,000	4,960,000	15,432,000
20.03.02.09	Fees of Department of Valuation	32,586	60,000	65,000	82,000	100,000	307,000
20.03.02.10	Fees of Registrar of Companies	64,653	80,000	125,000	240,000	362,000	807,000
20.03.02.11	Legal fees from corporation & statutory bodies	34,360	34,000	35,000	38,000	48,000	155,000
20.03.02.12	Fees recovered under the Public Contract Act	2,998	5,500	7,400	9,600	12,200	34,700
20.03.02.13	Examinations & other fees	263,016	165,000	200,000	300,000	350,000	1,015,000
20.03.02.14	Fees under the Motor Traffic Act & other receipts	6,577,720	6,575,000	7,450,000	8,979,900	11,452,000	34,456,900
20.03.02.16	Air craft rentals	164,876	180,000	250,000	412,000	500,000	1,342,000
20.03.02.17	Fee on local sale of Garments	104,693	95,000	100,000	112,000	126,000	433,000
20.03.02.18	Fees relevant to the Department of Agriculture	140,236	160,000	200,000	252,000	400,000	1,012,000
20.03.02.19	Fees relevant to the Botanical Gardens	374,353	400,000	432,000	500,000	600,000	1,932,000
20.03.02.20	Accounting and Auditing Standards Cess Levy	-	-	-	-	-	-
20.03.02.99	Sundries	2,941,497	7,000,000	11,000,000	22,000,000	34,000,000	74,000,000
<b>20.03.03.00</b>	<b>Fines and Forfeits</b>	<b>5,137,117</b>	<b>6,000,000</b>	<b>7,000,000</b>	<b>10,400,000</b>	<b>22,000,000</b>	<b>45,400,000</b>
<b>20.03.99.00</b>	<b>Other receipts</b>	<b>3,238,911</b>	<b>4,000,000</b>	<b>8,000,000</b>	<b>15,000,000</b>	<b>26,000,000</b>	<b>53,000,000</b>

## NON TAX REVENUE (Cont.)

Rs: '000

Revenue Code	Description	2012 Actual	2013 Revised Estimates	2014 Estimates	2015	2016	2013 - 2016
					Projections		Total
<b>20.04</b>	<b>Social Security Contributions</b>	<b>11,738,027</b>	<b>16,505,000</b>	<b>22,156,000</b>	<b>30,439,000</b>	<b>41,818,000</b>	<b>110,918,000</b>
20.04.01.00	Central Government	8,333,779	10,965,000	14,270,000	20,104,000	28,934,000	74,273,000
20.04.02.00	Provincial Councils	3,404,248	5,540,000	7,886,000	10,335,000	12,884,000	36,645,000
<b>20.05</b>	<b>Current Transfers</b>	<b>45,222,737</b>	<b>19,550,000</b>	<b>26,000,000</b>	<b>31,263,000</b>	<b>43,724,000</b>	<b>120,537,000</b>
20.05.01.00	Central Bank Profits	43,000,000	17,350,000	23,500,000	28,500,000	40,500,000	109,850,000
20.05.99.00	National Lotteries Board and Other transfers	2,222,737	2,200,000	2,500,000	2,763,000	3,224,000	10,687,000
<b>20.06</b>	<b>Capital Revenue</b>	<b>17,240,257</b>	<b>17,625,000</b>	<b>15,929,000</b>	<b>16,225,960</b>	<b>16,904,000</b>	<b>66,683,960</b>
20.06.01.00	Divestiture Proceeds	-	-	-	-	-	-
20.06.02.00	Sale of Capital Assets	831,152	800,000	800,000	800,000	1,000,000	3,400,000
20.06.03.00	Domestic Capital Transfers	-	-	-	-	-	-
<b>20.06.04.00</b>	<b>Recovery of Loans</b>	<b>16,409,105</b>	<b>16,825,000</b>	<b>15,129,000</b>	<b>15,425,960</b>	<b>15,904,000</b>	<b>63,283,960</b>
	1 Sri Lanka Ports Authority	6,135,092	6,222,000	5,700,000	5,735,000	5,812,000	23,469,000
	2 National Development Bank	977,347	742,000	430,000	442,000	462,000	2,076,000
	3 Development Finance Corporation of Ceylon	2,227,078	1,977,000	1,864,000	1,894,000	1,924,000	7,659,000
	4 National Water Supply & Drainage Board	100,000	960,000	1,288,000	1,338,000	1,412,000	4,998,000
	5 Other	6,969,589	6,924,000	5,847,000	6,016,960	6,294,000	25,081,960
<b>GRANTS</b>							
<b>30.01.01.00</b>	<b>Foreign Grants</b>	<b>16,070,772</b>	<b>20,000,000</b>	<b>32,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>92,000,000</b>
	<b>Total ( Tax Revenue + Non Tax Revenue + Grants)</b>	<b>1,093,744,424</b>	<b>1,229,851,150</b>	<b>1,495,000,000</b>	<b>1,778,761,960</b>	<b>2,163,179,642</b>	<b>6,666,792,752</b>