

# Tax Expenditure on Board of Investment( BOI), Strategic Development Projects( SDP) and Colombo Port City

## 01.Value Added Tax expenditure up to 30.09.2025

### 1.1 SDP

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
SERVICE - TOURISM	890	18%	160	160
SERVICE - TRANSPORT	9	18%	2	2
<b>Grand Total</b>	<b>899</b>		<b>162</b>	<b>162</b>

### 1.2 Port City

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
SERVICE - TOURISM	161	18%	29	29
<b>Grand Total</b>	<b>161</b>		<b>29</b>	<b>29</b>

### 1.3 BOI

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
MANUFACTURING - AGRICULTURE	218	18%	39	39
MANUFACTURING - OTHERS	70,148	18%	12,627	12,627
MANUFACTURING - TEXTILES AND GARMENTS	2,688	18%	484	484
SERVICE - CONSTRUCTION	73	18%	13	13
SERVICE - ELECTRICITY AND GAS	1,056	18%	190	190
SERVICE - OTHERS	7,720	18%	1,390	1,390
SERVICE - TELCO	881	18%	159	159
SERVICE - TOURISM	252	18%	45	45
SERVICE - TRANSPORT	9	18%	2	2
SERVICE - WATER	-	18%	-	-
SERVICE - WHOLESALE AND RETAIL	25,178	18%	4,532	4,532
Other	591	18%	106	106
<b>Grand Total</b>	<b>108,812</b>		<b>19,586</b>	<b>19,586</b>

Note: This data is prepared based on taxpayers declarations

Source: Inland Revenue Department

## 02. SSCL Tax expenditure up to 30.09.2025

### 2.1 SDP

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
SERVICE - OTHERS	633	2.50%	16	16
SERVICE - TOURISM	3,056	2.50%	76	76
SERVICE - TRANSPORT	42,828	2.50%	92	92
<b>Grand Total</b>	<b>46,517</b>		<b>184</b>	<b>184</b>

### 2.2 BOI

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
MANUFACTURING - AGRICULTURE	3,022	2.50%	76	76
MANUFACTURING - NON ALCOHOLIC BEVERAGES	38	2.50%	1	1
MANUFACTURING - OTHERS	95,823	2.50%	2,396	2,396
MANUFACTURING - TEXTILES AND GARMENTS	3,495,140	2.50%	87,378	87,378
SERVICE - CONSTRUCTION	169	2.50%	4	4
SERVICE - ELECTRICITY AND GAS	771	2.50%	19	19
SERVICE - OTHERS	36,087	2.50%	902	902
SERVICE - TELCO	3,711	2.50%	93	93
SERVICE - TOURISM	8,580	2.50%	215	215
SERVICE - TRANSPORT	28,665	2.50%	717	717
SERVICE - WHOLESALE AND RETAIL	127,687	2.50%	3,192	3,192
Other	80,742	2.50%	2,019	2,019
<b>Grand Total</b>	<b>3,880,435</b>		<b>97,011</b>	<b>97,011</b>

Note: This data is prepared based on taxpayers declarations

Source: Inland Revenue Department

## 03. Corporate Income Tax

Since a grace period was granted by the Department of Inland Revenue for filling the Return of Income for the Year of Assessment 2024/2025 upto 31st December 2025 due to the influence of Cyclonic storm "Ditwah", this data will be published with next publication.