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நிதி அமைச்சு  
MINISTRY OF FINANCE

මහලේකම් කාර්යාලය, කොළඹ 01,  
ශ්‍රී ලංකාව.

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எனது இல. } FP/06/100/05/01/2016  
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Your No. }

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திகதி } 31.12.2015  
Date }

**Fiscal Policy Circular No. 01/2010 (i)**


- ✓ Commissioner General, Department of Inland Revenue  
Director General, Department of Customs

**Implementation of Budget Proposals 2016**

**Transfer of Nation Building Tax (NBT) Revenue to the Provincial Councils**

In terms of Fiscal Policy Circular No. 01/2010 dated 29/12/2010, 1/3 of revenue collected from Nation Building Tax (NBT) revenue at the rate of 2% are transferred to Provincial Councils.

2. However, pursuant to the 2016 Budget Proposals approved by Parliament, it was proposed to increase the NBT rate from 2% to 4% and the entire revenue generated from the increase of NBT rate to be credited to the Consolidated Fund.
3. In view of the above, you are hereby authorized to transfer amount equal to 1/6 of the revenue collected from NBT rate of 4% to the Provincial Councils with effect from 01/01/2016. The NBT revenue transfers to respective Provincial Councils should be allocated based on the same proportionate ratios given in Paragraph 2 (b) of the Circular 01/2010.
4. Other instructions given in the Circular remain unchanged.

  
R.H.S. Samaratunga  
Secretary to the Treasury

- Copies: 1. Auditor General  
2. Secretary, Ministry of Provincial Councils and Local Government  
3. Chief Secretaries of Provincial Councils  
4. Director General, Department of Treasury Operations  
5. Director General, Department of National Budget  
6. Director General, Department of State Accounts  
7. Secretary, Finance Commission  
8. General Manager, Bank of Ceylon  
9. General Manager, People's Bank