

Tax Expenditure of Board of Investment Companies.

Tax exemptions and concessions granted under the Board of Investment (BOI) are categorized into eight sectors: Apparel, Agriculture, Manufacturing, Service and Utility, Tourism, Infrastructure, Power, and Knowledge Services.

The Tax Expenditure statement provides an abstract view of exemptions, aligning with Good Governance, Accountability, and Transparency principles. This data is compiled for the Corporate Income Tax (CIT) return for the Year of Assessment 2022/23. For this assessment year, two standard rates are applied: 24% for the first nine months and 30% for the remaining three months. However, the standard rate of 24% is applied.

Tax Expenditure for the BOI companies

Corporate Income Tax Expenditure 2022/2023

| Sector | Aggregated Tax Base (LKR) Mn | Tax on concessions Rate (LKR) Mn. | Tax on Standard Rate (LKR) Mn. | Tax Expenditure (LKR) Mn. |
|--------------------------|------------------------------|-----------------------------------|--------------------------------|---------------------------|
| Manufacturing | 77,222 | 8,782 | 17,333 | 8,551 |
| Service and Utility | 3,721 | 156 | 893 | 737 |
| Apparel Sector | 50,187 | 6,781 | 12,045 | 5,264 |
| Agriculture sector | 3,721 | 35 | 577 | 541 |
| Power sector | 22,714 | 29 | 5,451 | 5,422 |
| Knowledge Service sector | 3,721 | 3 | 2,074 | 2,071 |
| Infrastructure | 4,622 | 303 | 1,109 | 806 |
| Tourism | 2,296 | | 551 | 551 |
| Total | 168,203 | 16,089 | 40,033 | 23,945 |

Value Added Tax calculation has been done by using relevant rates of 8%,12% and 15%

Value Added Tax Expenditure 2022

| Sector | Aggregated Tax Base (LKR) Mn. | Tax on Standard Rate (LKR) Mn. | Tax Expenditure (LKR) Mn. |
|--------------------------|-------------------------------|--------------------------------|---------------------------|
| Manufacturing | 124,810 | 13,491 | 13,491 |
| Service and Utility | 353,068 | 40,370 | 40,370 |
| Apparel Sector | 3,174 | 356 | 356 |
| Agriculture sector | 3,894 | 475 | 475 |
| Power sector | - | - | - |
| Knowledge Service sector | 1,217 | 134 | 134 |
| Infrastructure | 6,787 | 805 | 805 |
| Tourism | 820 | 83 | 83 |
| Total | 493,771 | 55,713 | 55,713 |

Detailed lists of firms are provided below for each sector.

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

Current Tax applicable

Manufacturing Sector

| No | Ref No | Project Name | Tax Holiday | Concessionary 01 | | | | | Concessionary 02 | |
|----|-----------|--|-------------|------------------|----------|----------|----|-----|------------------|----------|
| | | | | 15% | 10% | 20% | 2% | 12% | 15% | 20% |
| 1 | 0827/2010 | TAIAN LANKA STEEL COMPANY (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 2 | 0674/2009 | REGNIS APPLIANCES (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 3 | 3393/1997 | IMPERIAL TEA EXPORTS (PVT) LTD. | Entitled | Entitled | | | | | | |
| 4 | 6491/2002 | D S L GLOBAL (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 5 | 6127/2002 | PARAS INDUSTRIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 6 | 9189/2007 | G T L LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 7 | 9596/2007 | KALHARI ENTERPRISES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 8 | 0012/2008 | B A F F POLYMECH (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 9 | 0043/2008 | CAVINKARE LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 10 | 0496/2009 | P.A.MANUFACTURERS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 11 | 7085/2003 | MOSCOW LANKA STEELS (PVT) LTD. | Entitled | | | Entitled | | | | |
| 12 | 9563/2007 | SWISSTEK ALUMINIUM LTD. | Entitled | | | Entitled | | | | |
| 13 | 0702/2010 | E L S MINERALS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 14 | 7180/2003 | PYRAMID LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 15 | 8178/2005 | GROWRITE SUBSTRATES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 16 | 0097/2008 | JANET LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 17 | 9066/2006 | ANTLER GENERAL INDUSTRIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 18 | 9448/2007 | PRESTIGE RUBBERS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 19 | 8903/2006 | ATIRE (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 20 | 0803/2010 | HERITAGE PREMIER FOODS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 21 | 2174/2014 | OLIVE STONE (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 22 | 2365/2015 | CELOGEN LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 23 | 2255/2015 | NAVESTA PHARMACEUTICALS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 24 | 8343/2005 | ABDULLA INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 25 | 0510/2009 | MACSON MESH INDUSTRIES (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 26 | 9882/2008 | NEW HOPE LANKA LTD. | Entitled | | | Entitled | | | | |
| 27 | 8249/2005 | ROCELL BATHWARE LTD. | Entitled | Entitled | | | | | Entitled | |
| 28 | 2425/2015 | DAMRO HOLDINGS (PVT) LTD. | Entitled | Entitled | | | | | Entitled | |
| 29 | 0733/2010 | NITHYA PAPER AND BOARDS LANKA (PVT) LTD. | Entitled | | | | | | | |
| 30 | 2126/2014 | SUNNY CREATION INTL.INVESTMENT (PVT) LTD | Entitled | | | | | | | |
| 31 | 9224/2007 | MARANGONI INDUSTRIAL TYRES LANKA P .L. | Entitled | Entitled | | | | | Entitled | |
| 32 | 9070/2006 | YOKOHAMA TWS TYRES LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 33 | 9603/2007 | LAUGFS CORPORATION (RUBBER) LTD. | Entitled | | Entitled | | | | Entitled | |
| 34 | 0641/2009 | WALTERS BAY TEAS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 35 | 9701/2008 | SUNDARAM LANKA TYRES LTD. | Entitled | | Entitled | | | | Entitled | |
| 36 | 9400/2007 | PROVIMI VET LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |

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|----|-----------|--|----------|----------|----------|--|--|----------|----------|----------|-----|
| 37 | 1094/2010 | AMINOVIT (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 38 | 9658/2007 | PIOTEX GLOVES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 39 | 9451/2007 | D.R.EXPORTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 40 | 0770/2010 | NILDALUKANNDIA TEA ESTATES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 41 | 0357/2009 | B S H VENTURES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 42 | 0916/2010 | LALAN ECO-LATEX (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 43 | 1042/2010 | CEYLON AERONAUTICAL SERVICES (PVT) LTD. | Entitled | | Entitled | | | | | | |
| 44 | 2379/2015 | KOHINOOR FLOORS LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 45 | 2428/2015 | CEYFLEX RUBBER LTD. | Entitled | | Entitled | | | | Entitled | | |
| 46 | 2384/2015 | FARMCHEMIE MANUFACTURERS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 47 | 9646/2007 | CABLES SOLUTIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 48 | 0126/2008 | FUTURE FIBRES LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 49 | 0048/2008 | SOLAS MARINE LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 50 | 2405/2015 | TRINITY STEEL (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 51 | 7443/2004 | MELWIRE ROLLING (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 52 | 9869/2008 | RHINO PRODUCTS LTD. | Entitled | Entitled | | | | | Entitled | | |
| 53 | 8301/2005 | M J F BEVERAGES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 54 | 8877/2006 | PENTIUN 2000 STATIONERIES (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 55 | 9027/2006 | ORZONE MINERAL WATER EXPORTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 56 | 9542/2007 | DAVID PIERIS MOTOR COMPANY (LANKA) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 57 | 1388/2011 | LEOCH LANKA (PVT) LTD. | Entitled | | | | | | | | 17A |
| 58 | 9284/2007 | IN MINE CALCITE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 59 | 9236/2007 | COCOPEL LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 60 | 0252/2009 | SIGIRI ROOFINGS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 61 | 3512/1997 | SENOK TEA CEYLON (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 62 | 0594/1991 | CEYLON QUARTZ IND. (PVT) LTD. | Entitled | | | | | Entitled | | | |
| 66 | 0695/1991 | BUSAN DIPPING KO-LANKA (PVT) LTD. | Entitled | | | | | Entitled | | | |
| 67 | 5696/2001 | SERENDIB FLOUR MILLS (PVT) LTD. | Entitled | | | | | | | | |
| 68 | 0415/2009 | LANKA NORTH EASTERN ICE COMPANY (PVT) L. | Entitled | | | | | | | | |
| 69 | 5697/2001 | PRIMA CEYLON LTD. | Entitled | | | | | | | | |
| 70 | 5791/2001 | H D D E S EXTRACTS (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 71 | 3449/1997 | SUNTEA (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 72 | 3175/1997 | BIO GROW LANKA (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 73 | 0263/1980 | EL STEEL LTD. | Entitled | Entitled | | | | | | | |
| 74 | 0561/1990 | KOHOKU LANKA (PVT) LTD. | Entitled | | | | | Entitled | | | |
| 75 | 1314/1993 | AQUA-PACKAGING (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 76 | 0661/1991 | FLINTEC TRANSDUCERS (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 77 | 1702/1993 | ECONOPACK INDUSTRIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 78 | 1428/1993 | KRAMSKI LANKA (PVT) LTD. | Entitled | | | | | Entitled | | | |
| 79 | 5498/2001 | HERBERT STEPHAN LANKA (PVT) LTD. | Entitled | | | | | | | | |
| 80 | 2772/1996 | CEYQUARTZ M B I (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 81 | 6480/2002 | ALCHEMY HEAVY METALS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |

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|-----|-----------|--|----------|----------|----------|----------|--|--|----------|----------|--|
| 82 | 6681/2003 | P.C.E. LANKA (PVT) LTD | Entitled | | Entitled | | | | Entitled | | |
| 83 | 6110/2002 | MAJESTY NATURAL FOODS & CHEMICALS EXP P. | Entitled | Entitled | | | | | | | |
| 84 | 7169/2003 | LANKA SPECIAL STEELS LTD. | Entitled | | | Entitled | | | | | |
| 85 | 6983/2003 | CAL EXPORTS LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 86 | 6855/2003 | MOTHERSON ELECTRICAL WIRES LANKA PVT LTD | Entitled | | Entitled | | | | Entitled | | |
| 87 | 3138/1996 | ARAMCO POLYTHENE (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 88 | 6610/2003 | POLY CREATIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 89 | 8012/2005 | ARDMEL MANUFACTURING (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 90 | 7322/2004 | CONFAB STEEL (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 91 | 6938/2003 | SRI TOYS EDUCATIONAL INTL. (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 92 | 7349/2004 | MAKEEN ENERGY LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 93 | 7475/2004 | FRAMEWORK METAL PRODUCTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 94 | 7561/2004 | PACKSENSE (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 95 | 6629/2003 | PLASTIPAK LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 96 | 7904/2004 | REB MECH HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 97 | 8648/2006 | RAIGAMA WAYAMBA SALTERNS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 98 | 7370/2004 | WESTERN AIRDUCTS LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 99 | 8805/2006 | LANKA- YUNCHENG PLATE MAKING COMPANY P.L | Entitled | | Entitled | | | | | Entitled | |
| 100 | 7987/2004 | CEYLON JEWELRY MANUFACTURERS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 101 | 7672/2004 | SWISS CUT & DESIGN (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 102 | 7532/2004 | JOSTEIN VIKSUND DESIGN & MODEL CEN. P.L | Entitled | | Entitled | | | | Entitled | | |
| 103 | 7998/2004 | VIRIDIS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 104 | 9081/2006 | R P C POLYMERS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 105 | 8666/2006 | HEMAS MANUFACTURING (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 106 | 8940/2006 | PIYESTRA FURNITURE (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 107 | 8878/2006 | MODERN-PACK LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 108 | 9180/2007 | S-LON LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 109 | 7036/2003 | EVEREST INDUSTRIAL LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 110 | 8857/2006 | D K W-AQUA INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 111 | 8920/2006 | SASIRI POLYSACKS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 112 | 6520/2002 | COSMIC POLY PLAST (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 113 | 0303/2009 | J & D POLY - PACKAGING (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 114 | 9778/2008 | OKAYA LANKA (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 115 | 0395/2009 | T N G PACKAGING (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 116 | 9613/2007 | E T A L GROUP (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 117 | 8550/2005 | MANCHESTER PLASTICS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 118 | 0529/2009 | D P S L INDUSTRIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 119 | 9313/2007 | SAPPHIRUS LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 120 | 9854/2008 | ECO SPINDLES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 121 | 9608/2007 | INDUSTRILAS ASIA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 122 | 0361/2009 | EDGENG (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 123 | 9879/2008 | DHANUSHA MARINE LANKA EXPORTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |

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|-----|-----------|--|----------|----------|----------|--|--|----------|----------|----------|-----|
| 124 | 9932/2008 | BLUE BAY MINERAL INTERNATIONAL (PVT) LTD | Entitled | | Entitled | | | | Entitled | | |
| 125 | 9877/2008 | ANTE LECO METERING COMPANY (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 126 | 9581/2007 | WAYAMBA PRINTPACK (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 127 | 9299/2007 | V S TURBO (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 128 | 0261/2009 | 3 S FABRICATIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 129 | 0118/2008 | UNILEVER SRI LANKA LTD. | Entitled | | Entitled | | | | | Entitled | |
| 130 | 0044/2008 | PRINCE ROYAL LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 131 | 0842/2010 | SRI RAMCO ROOFINGS LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 132 | 0662/2009 | 4 EVER SKIN NATURALS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 133 | 0793/2010 | REBCO NORTH (PVT) LTD. | Entitled | | | | | | | | |
| 134 | 0316/2009 | HITEC SENSOR DEVELOPMENTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 135 | 8924/2006 | LANMIC EXPORTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 136 | 1367/2011 | INOAC POLYMER LANKA (PVT) LTD | Entitled | | | | | | | | |
| 137 | 1939/2013 | WHITES INTERNATIONAL COMPANY (PVT) LTD. | Entitled | | | | | | | | |
| 138 | 2055/2014 | CENTURY MECHANICAL SYSTEMS (PVT) LTD. | Entitled | | | | | | | | |
| 139 | 8278/2005 | MELBOURNE ROLLING MILL (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 140 | 9829/2008 | JETMO STEEL ROLLING (PVT) LTD. | Entitled | | Entitled | | | | | Entitled | |
| 141 | 8578/2006 | LANKA GERMAN AQUACULTURE (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 142 | 0323/2009 | WOOLIM LANKA (PVT) LTD. | Entitled | | Entitled | | | | | | |
| 143 | 1054/2010 | RAJAH FISHING GOODS (PVT) LTD. | Entitled | | | | | | | | |
| 144 | 5879/2001 | MOGAMI STEEL TECH (PVT) LTD. | | Entitled | | | | | | | |
| 145 | 0487/2009 | BELLE GROUP (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 146 | 7366/2004 | CEYLON ROYAL TEAS (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 147 | 6784/2003 | J.V.GOKAL CEYLON(PVT) LTD. | Entitled | Entitled | | | | | | | |
| 148 | 6835/2003 | AUTOGROUP INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 149 | 7731/2004 | CREATIVE CYCLES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 150 | 7578/2004 | LANKA BRUSH EXPORTS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 151 | 7398/2004 | THE WHEELWORKS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 152 | 6989/2003 | NOVELTY OVERSEAS (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 153 | 8512/2005 | GREAT CYCLES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 154 | 7878/2004 | LATEX GREEN (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 155 | 6867/2003 | HARISHA TUFF LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 156 | 7239/2003 | NARATHA AGRO- INDUSTRIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled | | |
| 157 | 1713/2012 | TOKYO EASTERN CEMENT COMPANY (PVT) LTD. | Entitled | | | | | Entitled | | | |
| 158 | 9763/2008 | NILMINI ESTATES (PVT) LTD. | Entitled | Entitled | | | | | | | |
| 159 | 1668/2012 | R N INNOVATIVE PRODUCTS (PVT) LTD. | Entitled | | | | | | | | 17A |
| 160 | 1285/2011 | DABUR LANKA (PVT) LTD. | Entitled | | | | | | | | 17A |
| 161 | 2145/2014 | D P L UNIVERSAL GLOVES LTD. | Entitled | | | | | | | | 17A |
| 162 | 2144/2014 | SENAKA ZENN (PVT) LTD. | Entitled | | | | | | | | 17A |
| 163 | 1985/2013 | D P L PREMIER GLOVES LTD. | Entitled | | | | | | | | 17A |
| 164 | 2066/2014 | AUSSEE OATS MILLING (PVT) LTD. | Entitled | | | | | | | | 17A |
| 165 | 1748/2013 | MARTIN BAUER HAYLEYS (PVT) LTD. | Entitled | | | | | | | | 17A |

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|-----|-----------|-------------------------------------|----------|----------|--|--|----------|--|--|--|-----|
| 166 | 1757/2013 | EL - TORO ROOFING PRODUCTS LTD. | Entitled | | | | | | | | 17A |
| 167 | 0989/1992 | GISLAVED GUMMI LANKA (PVT) LTD. | Entitled | | | | Entitled | | | | |
| 168 | 1299/2011 | D.R.HOME APPLIANCES (PVT) LTD | Entitled | | | | | | | | 17A |
| 169 | 1990/2014 | CEYLON BEVERAGE CAN (PVT) LTD. | Entitled | | | | | | | | 17A |
| 170 | 5851/2001 | GLOBAL RUBBER INDUSTRIES (PVT) LTD. | Entitled | Entitled | | | | | | | |

Following tax holiday/concessionary period couldn't identify due to non-submission of information.

| | | | | | | | | | | | |
|---|-----------|-------------------------------|----------|--|--|--|--|--|--|--|---------------------|
| 1 | 1969/2013 | HESPERUS NATUREHLA (PVT) LTD. | Entitled | | | | | | | | A/F/S not submitted |
|---|-----------|-------------------------------|----------|--|--|--|--|--|--|--|---------------------|

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

* Tax concessionary granted under Section 17 A projects are governed under IR Law

| List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect | | | | | | | | | | Current Tax applicable |
|---|-----------|--|-------------|------------------|----------|-----|----------|------------------|-----|------------------------|
| Services & Utility Sector | | | | | | | | | | |
| No | Ref No | Project Name | Tax Holiday | Concessionary 01 | | | | Concessionary 02 | | |
| | | | | 15% | 10% | 20% | 2% | 15% | 20% | |
| 1 | 1890/1993 | INTERNATIONAL FOODSTUFF CO. (PVT) LTD. | Entitled | Entitled | | | | | | |
| 2 | 1761/1993 | UNILEVER CEYLON SERVICES (PVT) LTD. | Entitled | | | | Entitled | | | |
| 3 | 4995/2000 | GLOBAL TRANSPORTATION & LOGISTICS (P)LTD | Entitled | Entitled | | | | | | |
| 4 | 1878/1993 | CEYLON WAREHOUSE COMPLEX (PVT) LTD. | Entitled | | | | Entitled | | | |
| 5 | 6707/2003 | BRANDIX LANKA (PVT) LTD | Entitled | | Entitled | | | Entitled | | |
| 6 | 1174/1992 | UML PROPERTY DEVELOPMENTS LTD. | Entitled | | | | Entitled | | | |
| 7 | 0082/2008 | LAUGFS ECO SRI LTD. | Entitled | | Entitled | | | | | Entitled |
| 8 | 9499/2007 | CLEANCO LANKA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 9 | 1883/2013 | MOHAR MARINE SERVICES (PVT) LTD. | Entitled | | | | | | | |
| 10 | 1957/2013 | GLOBAL STAR LOGISTICS (PVT) LTD. | Entitled | | | | | | | |
| 11 | 1416/2012 | LOGISTICS PARK (PVT) LTD. | Entitled | | | | | | | |
| 12 | 2155/2014 | LAUGFS MARITIME SERVICES (PVT) LTD. | Entitled | | | | | | | |
| 13 | 2371/2015 | COLOMBO BUNKERING SERVICES (PVT) LTD. | Entitled | | Entitled | | | | | |
| 14 | 2133/2014 | TRICO LOGISTICS LTD. | Entitled | | | | | | | |
| 15 | 2481/2016 | MAS HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | | | |
| 16 | 0237/2009 | PERSTAFF HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | Entitled | | |
| 17 | 1959/2013 | LAUGFS TERMINALS LTD. | | Entitled | | | | | | |
| 18 | 1043/1992 | MOBITEL (PVT) LTD. | Entitled | | | | Entitled | | | |
| 19 | 1179/1992 | DIALOG AXIATA PLC | Entitled | | | | Entitled | | | |
| 20 | 0680/1991 | HUTCHISON TELECOMMUNICATION LANKA P.L. | Entitled | | | | Entitled | | | |
| 21 | 6364/2002 | LANKA IOC PLC | Entitled | Entitled | | | | | | |

| | | | | | | | | | |
|----|-----------|--------------------------------|----------|----------|--|--|--|--|--|
| 22 | 9179/2007 | BHARTI AIRTEL LANKA (PVT) LTD. | Entitled | Entitled | | | | | |
| 23 | 1376/2011 | SUPREMESAT (PVT) LTD. | Entitled | | | | | | |

Following tax holiday/concessionary period couldn't identify due to non-submission of information.

| | | | | | | | | | | | |
|---|-----------|--------------------------------------|----------|----------|--|--|--|--|--|--|--|
| 1 | 9266/2007 | L R INTERNATIONAL TRADING (PVT) LTD. | Entitled | Entitled | | | | | | | AFS not submitted |
| 2 | 1362/2011 | MAXIMS HOLDINGS (PVT) LTD. | | | | | | | | | Unable to confirm due to non availability of information |

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

Current Tax applicable

Tourism Sector

| No | Ref No | Project Name | Tax Holiday | Concessionary 01 | | | | | Concessionary 02 | |
|----|-----------|--|-------------|------------------|----------|-----|----|----|------------------|----------|
| | | | | 15% | 10% | 20% | 2% | 5% | 15% | 20% |
| 1 | 4910/1999 | BARBERYN AYURVEDIC BEACH RESORT (P) LTD. | Entitled | | Entitled | | | | | Entitled |
| 2 | 3884/1998 | ROSEN LANKA (PVT) LTD. | | Entitled | | | | | | |
| 3 | 7666/2004 | TEA TRAILS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 4 | 6653/2003 | ASTRAL LEISURE GROUP (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 5 | 6880/2003 | GALLE FORT HOTEL (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 6 | 7829/2004 | JULIANA HOTEL (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 7 | 7418/2004 | BANYAN TREE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 8 | 7385/2004 | DAYA AVIATION (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 9 | 7501/2004 | HERMITAGE RESORTS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 10 | 6948/2003 | HERITAGE RESERVES (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 11 | 7564/2004 | LA FORTERESSE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 12 | 8002/2004 | LION ROYAL RESORTS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 13 | 8565/2005 | PARADISE ROAD TINTAGEL COLOMBO (PVT) LTD | Entitled | | Entitled | | | | | Entitled |
| 14 | 7265/2003 | MANDARA RESORTS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 15 | 7021/2003 | REEF DEVELOPMENTS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 16 | 8485/2005 | SIRIMEDURA HOSPITALITIES (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 17 | 6943/2003 | WELIGAMA BAY RESORT (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 18 | 9324/2007 | TEARDROP HOLIDAYS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 19 | 8265/2005 | SERENE PAVILIONS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 20 | 7854/2004 | MAJAPAHIT (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 21 | 8798/2006 | ULAGALLA WALAWWA RESORT (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 22 | 0729/2010 | MOUNTCASTLE MARINE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 23 | 9997/2008 | MADULKELLE HOTEL AND LODGES (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 24 | 0408/2009 | GOLDEN ROSE RECREATION COMPLEX (PVT) LTD | Entitled | | Entitled | | | | | Entitled |
| 25 | 8745/2006 | SUMANAGIRI LANKA LTD. | Entitled | | Entitled | | | | | Entitled |
| 26 | 1006/2010 | SEKOK AVIATION (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 27 | 9229/2007 | ELEMENTS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 28 | 0763/2010 | COLOMBO COURTYARDS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 29 | 8494/2005 | AIRPORT GARDEN LEISURE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 30 | 7480/2004 | ARALIYA GREEN HILLS HOTELS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 31 | 0917/2010 | FAIR VIEW HOTEL (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 32 | 2181/2014 | DUMBARA HOTELS (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 33 | 2494/2016 | SAIF ESTATE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 34 | 2210/2014 | SHAKTI VANI AYURVEDIC RESORT (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 35 | 2457/2016 | SUNSET BEACH RESORT & SPA (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |

| | | | | | | | | | |
|----|-----------|--|----------|----------|----------|--|----------|----------|----------|
| 36 | 2270/2015 | BEACH RESORTS KOSGODA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 37 | 2460/2016 | SARACAWATTA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 38 | 8385/2005 | RAINFOREST ECOLODGE (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 39 | 1792/2013 | THREE SEAS (PVT) LTD. | Entitled | | | | | | |
| 40 | 2119/2014 | UGA ESCAPES YALA (PVT) LTD. | Entitled | | | | | | |
| 41 | 1317/2011 | FORTUNE PREMIER (PVT) LTD | Entitled | | | | | | |
| 42 | 2134/2014 | UNION RESORTS AND SPAS (PVT) LTD. | Entitled | | | | | | |
| 43 | 1593/2012 | SIGIRIYA JUNGLES (PVT) LTD. | Entitled | | | | | | |
| 44 | 1815/2013 | COCO ROYAL BEACH (PVT) LTD. | Entitled | | | | | | |
| 45 | 1953/2013 | THINNAVELI PROPERTY DEVELOPERS (PVT) LTD | Entitled | | | | | | |
| 46 | 2293/2015 | ARALIYA GREEN CITY (PVT) LTD. | Entitled | Entitled | | | | | |
| 47 | 1288/2011 | YALA PROPERTIES (PVT) LTD | Entitled | | | | | | |
| 48 | 1945/2013 | MACKSONS PROPERTIES (PVT) LTD. | Entitled | | | | | | |
| 49 | 1394/2011 | PALMYRA PALM (PVT) LTD | Entitled | | | | | | |
| 50 | 1344/2011 | SAFFRON AVIATION (PVT) LTD. | Entitled | | | | | | |
| 51 | 0574/2009 | BAYWATCH ECO RESORT VILLAGE (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 52 | 0547/2009 | BERUWALA HOLIDAY RESORTS (PVT) LTD. | Entitled | Entitled | | | | | |
| 53 | 1382/2011 | SUISSE HOTEL KANDY (PVT) LTD | Entitled | | | | | | |
| 54 | 1904/2013 | YARL HOTELS (PVT) LTD. | Entitled | | | | | | |
| 55 | 1319/2011 | HETTIGODA CITY (PVT) LTD. | Entitled | | | | | | |
| 56 | 1745/2013 | K. D. U. ADVENTURES (PVT) LTD | Entitled | | | | | | |
| 57 | 1325/2011 | SINO LANKA HOTELS COLOMBO (PVT) LTD. | Entitled | | | | | | |
| 58 | 1983/2013 | CULTURAL HERITAGE (PVT) LTD. | Entitled | | | | | | |
| 59 | 1338/2011 | WELIGAMA HOTEL PROPERTIES LTD. | Entitled | | | | | | |
| 60 | 1210/2011 | SAMUDRA BEACH RESORTS (PVT) LTD | Entitled | | | | | | |
| 61 | 1744/2013 | FAIRWAY CITY HOTEL (PVT) LTD. | Entitled | | | | | | |
| 62 | 9061/2006 | LAUGFS LEISURE LTD. | Entitled | | Entitled | | | | Entitled |
| 63 | 1238/1992 | THE ROYAL HERITAGE HOTEL (PVT) LTD. | Entitled | | | | Entitled | | |
| 64 | 1185/1992 | THE LIGHTHOUSE HOTEL (PVT) LTD. | Entitled | | | | Entitled | | |
| 65 | 1160/1992 | KANDYAN RESORTS (PVT) LTD. | Entitled | | | | Entitled | | |
| 66 | 1038/1992 | LANKA ISLAND RESORTS LTD. | Entitled | | | | Entitled | | |
| 67 | 1847/1993 | GALLE FACE HOTEL-1994 (PVT) LTD. | Entitled | | | | Entitled | | |
| 68 | 0779/1992 | RAJAWELLA HOLDINGS LTD. | Entitled | | | | | Entitled | |
| 69 | 1161/2010 | WASKADUWA BEACH RESORT PLC | Entitled | | | | | | |
| 70 | 1041/2010 | CAPE WELIGAMA (PVT)LTD | Entitled | | | | | | |
| 71 | 1121/2010 | NEGOMBO BEACH RESORTS (PVT) LTD | Entitled | | | | | | |
| 72 | 2024/2014 | JIE ZHONG JIE LANKA DEV.CON.AND ENG.(P)L | Entitled | | | | | | |
| 73 | 1378/2011 | MARINO LEISURE HOLDINGS (PVT) LTD. | Entitled | | | | | | |
| 74 | 1717/2012 | P H RESORTS (PVT) LTD. | Entitled | | | | | | |
| 75 | 1274/2011 | KALUTARA LUXURY HOTEL & RESORT (PVT) LTD | Entitled | | | | | | |
| 76 | 0562/2009 | TILKO JAFFNA CITY HOTELS (PVT) LTD. | Entitled | | | | | | |
| 77 | 0430/2009 | MAALU MAALU PASSEKUDAH (PVT) LTD. | Entitled | | | | | | |

| | | | | | | | | | | |
|----|-----------|--|----------|----------|----------|--|----------|--|----------|----------|
| 78 | 0877/2010 | SEA LOTUS PARK HOTEL (PVT) LTD. | Entitled | | | | | | | |
| 79 | 9495/2007 | EASTERN DEVELOPMENT ENTERPRISES PVT LTD. | Entitled | | | | | | | |
| 80 | 1018/2010 | SUN TAN BEACH RESORTS LTD. | Entitled | | | | | | | |
| 81 | 1033/2010 | LEISURE SPORTS AND RECREATION (PVT) LTD. | Entitled | | | | | | | |
| 82 | 0822/2010 | ANILANA HOTELS AND PROPERTIES LTD. | Entitled | | | | | | | |
| 83 | 0627/2009 | LETS TRAVEL RESORT (PVT) LTD. | Entitled | | | | | | | |
| 84 | 0826/2010 | SUN & FUN RESORTS LTD | Entitled | | | | | | | |
| 85 | 1022/2010 | ANANTAYA PASSEKUDAH (PVT) LTD. | Entitled | | | | | | | |
| 86 | 0231/1980 | SRILANKAN CATERING LTD. | Entitled | | | | Entitled | | Entitled | |
| 87 | 1181/2010 | SANCITY HOTELS AND PROPERTIES LTD. | Entitled | | | | | | | |
| 88 | 1609/2012 | JETWING CITY (PVT) LTD | Entitled | | | | | | | |
| 89 | 2227/2015 | WILD COAST LODGE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 90 | 2455/2016 | GALLE HERITAGE LANKA (PVT) LTD. | Entitled | Entitled | | | | | | |
| 91 | 1212/2011 | SOFTLOGIC CITY HOTELS (PVT) LTD | Entitled | | | | | | | |
| 92 | 1445/2012 | CASA DE HOTELS & RESORTS (PVT) LTD. | Entitled | | | | | | | |
| 93 | 1500/2012 | ANI VILLAS DICKWELLA (PVT) LTD. | Entitled | | | | | | | |
| 94 | 9107/2007 | THE GRAND MOUNTAIN HOTEL (PVT) LTD. | Entitled | | | | | | | |


Following tax holiday/concessionary period couldn't identify due to non-submission of information.

| | | | | | | | | | | |
|----|-----------|-------------------------------------|----------|----------|----------|--|--|----------|----------|----------|
| 1 | 1982/2013 | FONTAINEBLEAU SIGIRIYA (PVT) LTD. | Entitled | | | | | | | |
| 2 | 8102/2005 | NEW TRI STAR BEACH HOTEL (PVT) LTD. | | | | | | | | |
| 3 | 2471/2016 | GILKRISHT LEISURE (PVT) LTD. | Entitled | | Entitled | | | | | Entitled |
| 4 | 1528/2012 | RIVER VIEW PALM HOTEL (PVT) LTD | Entitled | | | | | | | |
| 5 | 2020/2014 | FLY SOUTHERN (PVT) LTD. | Entitled | | | | | | | |
| 6 | 2098/2014 | NEW HOTEL KABALANA (PVT) LTD. | Entitled | | | | | | | |
| 7 | 0990/2010 | MALKABANA ECO RESORTS LTD. | Entitled | | | | | | | |
| 8 | 1384/2011 | HOTEL MORVEN (PVT) LTD | Entitled | | | | | | | |
| 9 | 1582/2012 | SURIYA LUXURY RESORTS (PVT) LTD | Entitled | | | | | | | |
| 10 | 1623/2012 | CLUB WASKADUWA BEACH (PVT) LTD | Entitled | | | | | | | |
| 11 | 1417/2012 | WELCOMBE REGENCY HOTEL (PVT) LTD | Entitled | | | | | | | |
| 12 | 2299/2015 | CELESTIA INTL. (PVT) LTD. | Entitled | | Entitled | | | | Entitled | |
| 13 | 2277/2015 | P. A. PROPERTIES (PVT) LTD. | Entitled | Entitled | | | | | | |
| 14 | 2521/2016 | MARINE DRIVE HOTELS (PVT) LTD. | Entitled | Entitled | | | | | | |
| 15 | 1006/1992 | TURYAA (PVT) LTD. | Entitled | | | | | Entitled | | |

* Tax concessionary granted under Section 17 A projects are governed under IR Law

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

 Current Tax applicable
 IR Law

Infrastructure Sector

| Ref No | Project Name | Tax Holiday | Concessionary 01 | | | Concessionary 02 | | |
|-----------|--|-------------|------------------|----------|----------|------------------|----------|----------|
| | | | 15% | 10% | 2% | 50% | 20% | 15% |
| 9979/2008 | PEOPLES LEASING PROPERTY DEVELOPMENT LTD | Entitled | | Entitled | | | Entitled | |
| 9170/2007 | PLATINUM REALTY INVESTMENTS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 0197/2009 | ST. ANTHONY'S PROPERTY DEVELOPERS P.L. | Entitled | | Entitled | | | Entitled | |
| 0204/2009 | PIRIPUN HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | | |
| 0924/2010 | PEOPLE'S LEASING HAVELOCK PROPERTIES LTD | Entitled | | Entitled | | | Entitled | |
| 2336/2015 | THOR DEVELOPMENT (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 7969/2004 | C I J PROPERTIES (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 7204/2003 | ECO HOMES LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 9729/2008 | JAYSONS REALTY (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 6548/2002 | MILLENNIUM VILLA HOUSING DEVELOPMENT L. | Entitled | | Entitled | | | Entitled | |
| 7678/2004 | GOOD HOPE PROPERTY DEVELOPERS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 9237/2007 | ASIRI HOSPITAL GALLE (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 0650/2009 | BALASOORIYA HOSPITALS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 0385/2009 | M.D.K.HEALTH CARE CENTRE AND HOSPITAL P. | Entitled | | Entitled | | | Entitled | |
| 1105/2010 | BETTER WORLD INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 1007/2010 | CROWN PROPERTY DEVELOPMENT (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 7806/2004 | CITY CONSTRUCTION CONTRACTORS (PVT) LTD | Entitled | | Entitled | | | Entitled | |
| 2287/2015 | FIVE HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 9033/2006 | DURDANS MEDICAL AND SURGICAL HOSPITAL P. | Entitled | Entitled | | | | | |
| 2329/2015 | A & D PROPERTY DEVELOPERS (PVT) LTD. | Entitled | Entitled | | | | | Entitled |
| 1750/2013 | THAMANIA (PVT) LTD. | Entitled | | | | | | |
| 1732/2013 | LIBERTY DEVELOPERS (PVT) LTD. | Entitled | | | | | | |
| 1859/2013 | U C RAINBOW LANKA (PVT) LTD. | Entitled | | | | | | |
| 1893/2013 | GOLDEN CORALS (PVT) LTD. | Entitled | | | | | | |
| 9020/2006 | URBAN INVESTMENT & DEVELOPMENT CO. P. L. | Entitled | Entitled | | | | | |
| 9724/2008 | SRI LANKA INST. OF NANOTECH. (PVT) LTD. | Entitled | Entitled | | | | | |
| 1644/2012 | LANKA HOSPITALS DIAGNOSTICS (PVT) LTD. | Entitled | | | | | | |
| 1774/1993 | M.S.A. SHAMSUDEEN DEVELOPMENT & REALTY | Entitled | | | Entitled | | | |
| 0832/1992 | REGENT PLAZA (PVT) LTD. | Entitled | | | Entitled | | | |
| 1625/1993 | ROTUNDA PROPERTY DEVELOPMENTS LTD. | Entitled | | | Entitled | | | |
| 1268/1992 | ACCESS REALTIES (PVT) LTD. | Entitled | | | Entitled | | | |
| 1343/1993 | ALLIED PROPERTIES LTD. | Entitled | | | Entitled | | | |
| 1067/1992 | FILM LANKA (PVT) LTD. | Entitled | | | Entitled | | | |
| 1341/1993 | TIVOLI HOUSING (PVT) LTD. | Entitled | | | Entitled | | | |
| 1219/2011 | I.C.C. DEVELOPMENT HOLDING (PVT)LTD | Entitled | | | | | | |
| 1663/2012 | NIVASIE DEVELOPERS MALABE (PVT) LTD. | Entitled | | | | | | |
| 1220/2011 | HEMAS CAPITAL HOSPITAL (PVT) LTD. | Entitled | | | | | | |
| 2268/2015 | ORION TOWERS LTD. | Entitled | Entitled | | | | | |
| 1930/2013 | LEE HEDGES INVESTMENTS LTD. | Entitled | | | | | | |

| | | | | | | | | |
|-----------|--|----------|----------|----------|----------|-------|----------|----------|
| 1804/2013 | ZAM HOLDINGS LTD. | Entitled | | | | | | |
| 7339/2004 | MIREKA CAPITAL LAND (PVT) LTD. | Entitled | Entitled | | | | | |
| 6673/2003 | WALKERS C M L PROPERTIES (PVT) LTD. | Entitled | Entitled | | | | | |
| 2029/2014 | M.S.A. SHAMSUDEEN DEVELOPMENTS (PVT) LTD | Entitled | | | | | | |
| 1735/2013 | ACCESS REALTIES 2 (PVT) LTD. | Entitled | | | | | | |
| 1536/2012 | G V R LANKA (PVT) LTD. | Entitled | | | | | | |
| 1720/2012 | COLOMBO CITY CENTRE (PVT) LTD. | Entitled | | | | | | |
| 0988/2010 | INDOCEAN DEVELOPERS (PVT) LTD. | Entitled | | | | | | |
| 0673/1991 | OVERSEAS REALTY (CEYLON) LTD. | Entitled | | | Entitled | | | |
| 4192/1998 | PROPERTY FINANCE & INV. KANDY (PVT) LTD. | Entitled | | | | | | |
| 0963/1992 | UNION RESIDENCIES (PVT) LTD. | Entitled | | | Entitled | | | |
| 1210/1992 | ASIAN HOTELS AND PROPERTIES LTD. | Entitled | | | Entitled | | | |
| 1196/2011 | COLOMBO INTL. CONTAINER TERMINALS LTD. | Entitled | | | | | | |
| 1790/1993 | SETMIL DEVELOPMENT (PVT) LTD. | Entitled | | | Entitled | | | |
| 6502/2002 | UNITED REALTORS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 7884/2004 | ROYAL PROPERTY HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 6925/2003 | S M I PROPERTY DEVELOPERS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 8779/2006 | PRIME LANDS RESIDENCIES PLC | Entitled | | Entitled | | | Entitled | |
| 8558/2005 | SETMIL DEVELOPERS LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 8792/2006 | R P C RETAIL DEVELOPMENTS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 1738/2013 | SINO LANKA PROPERTIES (PVT) LTD. | Entitled | | | | | | |
| 1248/2011 | R I L PROPERTY PLC | Entitled | | | | | | |
| 2352/2015 | SUPERLATIVE PROPERTIES LTD. | Entitled | | Entitled | | | Entitled | |
| 2474/2016 | S T K DEVELOPERS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 2516/2016 | CAPITAL TRUST RESIDENCIES FOUR (PVT) LTD | Entitled | | Entitled | | | Entitled | |
| 1231/2011 | AVIC INTERNATIONAL HOTELS LANKA LTD. | Entitled | | | | | | |
| 2452/2016 | HAVELOCK CITY (PVT) LTD. | Entitled | Entitled | | | | | |
| 2423/2015 | ELYSIAN REALTY (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 6711/2003 | MILLENNIUM HOUSING LTD. | Entitled | | Entitled | | | Entitled | |
| 7896/2004 | GOLDEN KEY HOSPITALS LTD. | | | Entitled | | | Entitled | |
| 8564/2005 | HEMAS HOSPITALS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 9002/2006 | CENTRAL HOSPITAL LTD. | Entitled | | Entitled | | | | Entitled |
| | | FALSE | FALSE | FALSE | FALSE | FALSE | FALSE | |
| | | FALSE | FALSE | FALSE | FALSE | FALSE | FALSE | |
| | | FALSE | FALSE | FALSE | FALSE | FALSE | FALSE | |

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

 Current Tax applicable

Agriculture Sector

| NO | Ref No | Project Name | Tax Holiday | Concessionary 01 | | | Concessionary 02 | |
|----|-----------|--|-------------|------------------|----------|----------|------------------|----------|
| | | | | 15% | 10% | 20% | 15% | 20% |
| 1 | 9789/2008 | DHERANA INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 2 | 9411/2007 | TROPICAL FISH INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 3 | 9165/2007 | RAINBOW FOODS (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 4 | 2256/2015 | EDEN FRESH PRO - PAC (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 5 | 6751/2003 | GLOBAL FISHERIES (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 6 | 8030/2005 | DOLE LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 7 | 8612/2006 | SUNRICH CONFECTIONERY (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 8 | 8570/2006 | CEYLON FRESH SEAFOOD (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 9 | 6810/2003 | KANDY PLANTATIONS LTD. | Entitled | Entitled | | | | |
| 10 | 7620/2004 | FORTUNE G - P FARMS (LANKA) LTD. | Entitled | Entitled | | | | |
| 11 | 6579/2002 | SERENE INTERNATIONAL (PVT) LTD. | Entitled | Entitled | | | | |
| 12 | 6650/2003 | A E N PALM OIL PROCESSING (PVT) LTD. | Entitled | Entitled | | | | |
| 13 | 4856/1999 | SIYANE FARMS LTD. | Entitled | Entitled | | | | |
| 14 | 0594/2009 | TAPROBANE SEAFOODS (PVT) LTD. | Entitled | Entitled | | | | |
| 15 | 7796/2004 | NEW RATHNA PRODUCERS AND EXPORTERS P.L. | Entitled | Entitled | | | | |
| 16 | 7967/2004 | C.I.C. POULTRY FARMS LTD. | Entitled | Entitled | | | | |
| 17 | 9102/2007 | SIDDHALEPA EXPORTS (PVT) LTD. | Entitled | Entitled | | | | |
| 18 | 0182/2008 | STAY NATURALS (PVT) LTD. | Entitled | Entitled | | | | |
| 19 | 9987/2008 | N J MARINE (PVT) LTD. | Entitled | Entitled | | | | |
| 20 | 8821/2006 | CEYLON FOODS EXPORTS (PVT) LTD. | Entitled | Entitled | | | | |
| 21 | 9247/2007 | PULSES SPLITTING & PROCESSING IND. P.L | Entitled | | | Entitled | | |
| 22 | 0212/2009 | CEYLON TEAK PARTNERS (PVT) LTD. | Entitled | | | Entitled | | |
| 23 | 2484/2016 | WATAWALA DAIRY LTD. | Entitled | | | Entitled | | |
| 24 | 0728/2010 | VARUN BEVERAGES LANKA (PVT) LTD. | Entitled | Entitled | | | | |
| 25 | 8603/2006 | ECO - TECH CREATE 21 COMPANY (PVT) LTD. | Entitled | | | | | |
| 26 | 9024/2006 | J P MARINE (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 27 | 2045/2014 | FORTUNE AGRO INDUSTRIES (PVT) LTD. | Entitled | | | | | |
| 28 | 9085/2006 | MC CURRIE GREEN FOODS (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 29 | 8864/2006 | SERENDIPOL (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 30 | 9098/2006 | ATHENA AQUACULTURE (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 31 | 9863/2008 | CEYLON FORESTRY (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 32 | 9368/2007 | VEDANTA LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 33 | 8799/2006 | C.I.C. AGRI PRODUCE MARKETING (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 34 | 8676/2006 | HAYLEYS AGRO BIOTECH (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 35 | 8673/2006 | CARGILLS CONFECTIONERIES (PVT) LTD. | Entitled | | Entitled | | | Entitled |

| | | | | | | | | |
|----|-----------|--|----------|----------|----------|----------|----------|----------|
| 36 | 0812/2010 | EOAS BIO EXTRACTS (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 37 | 0234/2009 | NATURE'S BEST INDUSTRY LTD. | Entitled | | Entitled | | | Entitled |
| 38 | 2840/1996 | ALPEX MARINE (PVT) LTD. | Entitled | Entitled | | | | |
| 39 | 9063/2006 | C.I.C. AGRI PRODUCE EXPORT (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 40 | 9285/2007 | LITTLE SMILE ORGANIC (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 41 | 8858/2006 | SEWALANKA ORGANIC SEEDS COMPANY PVT LTD. | Entitled | | Entitled | | Entitled | |
| 42 | 0402/2009 | AGRO FARM LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 43 | 9043/2006 | J S O C HOLDINGS (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 44 | 9013/2006 | PELWATTA DAIRY INDUSTRIES LTD. | Entitled | | Entitled | | | Entitled |
| 45 | 9935/2008 | SOORYA RICE AND RICE FLOUR PROCESSING (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 46 | 8543/2005 | AMBEWELA PRODUCTS (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 47 | 0293/2009 | THARAKA RICE PROCESSING (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 48 | 8654/2006 | JEWELX AGRI (PVT) LTD . | Entitled | | Entitled | | | Entitled |
| 49 | 0372/2009 | PHYTOSYNTHESI LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 50 | 4600/1999 | RENUKA AGRI FOODS PLC | Entitled | Entitled | | | | |
| 51 | 0885/2010 | AQUA N GREEN LTD. | Entitled | | | | | |
| 52 | 4216/1998 | HUEJAY FLORICULTURE (PVT) LTD. | Entitled | Entitled | | | | |
| 53 | 9241/2007 | EDNA COCOA PRODUCTS (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 54 | 9674/2007 | C B L NATURAL FOODS (PVT) LTD. | Entitled | | | Entitled | | |
| 55 | 9714/2008 | SEN FLORA LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 56 | 0932/2010 | COSMOVEDA CEYLON (PVT) LTD. | Entitled | Entitled | | | | |
| 57 | 0953/2010 | C B L EXPORTS (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 58 | 1324/2011 | C B L GLOBAL FOODS LTD. | Entitled | | | | | |
| 59 | 1619/2012 | S L AQUATECH INTERNATIONAL (PVT) LTD | Entitled | | | | | |
| 60 | 0957/2010 | LANKA AGRO PROCESSING (PVT) LTD. | Entitled | | | Entitled | | |
| 61 | 0694/2010 | MIRACLE PETS INTERNATIONAL (PVT) LTD. | Entitled | Entitled | | | | |

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

Current Tax applicable

| Power Sector | | | | | | | | |
|--------------|-----------|--|-------------|------------------|----------|------------------|----------|-----|
| No | Ref. No | Project Name | Tax Holiday | Concessionary 01 | | Concessionary 02 | | |
| | | | | 15% | 10% | 15% | 20% | |
| 1 | 0644/2009 | ROSS HYDRO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 2 | 2010/2014 | JOULE POWER (PVT) LTD. | Entitled | | | | | 17A |
| 3 | 1657/2012 | ESCAS OWALA (PVT) LTD. | Entitled | | | | | 17A |
| 4 | 1425/2012 | MELANKA POWER MORAKETIYA (PRIVATE) LTD | Entitled | | | | | 17A |
| 5 | 1878/2013 | SAGASOLAR POWER (PVT) LTD. | Entitled | | | | | 17A |
| 6 | 2011/2014 | BETA POWER (PVT) LTD. | Entitled | | | | | 17A |
| 7 | 1569/2012 | NALA DHANAVI (PVT) LTD. | Entitled | | | | | 17A |
| 8 | 2088/2014 | PEAK POWER DELTA (PVT) LTD. | Entitled | | | | | |
| 9 | 2121/2014 | UPPER WALTRIM HYDROPOWER (PVT) LTD. | Entitled | | | | | 17A |
| 10 | 1775/2013 | ANORCHI LANKA (PVT) LTD. | Entitled | | | | | 17A |
| 11 | 2453/2016 | VYDEXA (LANKA) POWER CORPORATION (P) LTD | Entitled | Entitled | | | | |
| 12 | 2148/2014 | BAMBARAPANA HYDROPOWER (PVT) LTD. | Entitled | | | | | 17A |
| 13 | 1436/2012 | SOLAR ONE CEYLON (PVT) LTD. | Entitled | | | | | 17A |
| 14 | 1776/2013 | IRIS ECO POWER LANKA (PVT) LTD. | Entitled | | | | | 17A |
| 15 | 2370/2015 | ESCAS ANKANDA (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 16 | 2504/2016 | UDAWELA HYDRO (PVT) LTD. | Entitled | | | | | |
| 17 | 2503/2016 | THANNEWATHA MINI HYDROPOWER HLDNGS (P) L | Entitled | | Entitled | | Entitled | |
| 18 | 1178/2010 | LANKA NATURE POWER (PVT) LTD. | Entitled | | | | | 17A |
| 19 | 1163/2010 | SEKOK WIND RESOURCE (PVT) LTD. | Entitled | | | | | 17A |
| 20 | 2357/2015 | LOINORN HYDRO (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 21 | 2358/2015 | CAMPION HYDRO (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 22 | 2416/2015 | HAYLEYS NELUWA HYDRO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 23 | 2417/2015 | BIOMED HYDRO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 24 | 2525/2016 | LOGGAL OYA HYDRO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 25 | 2118/2014 | INO MINI HYDRO POWER PROJECT (PVT) LTD. | Entitled | | | | | 17A |
| 26 | 2166/2014 | ANDARADENIYA MINI HYDRO POWER (PVT) LTD. | Entitled | | | | | 17A |
| 27 | 2120/2014 | ELGIN HYDROPOWER (PVT) LTD. | Entitled | | | | | 17A |
| 28 | 2153/2014 | EBBAWALA POWER BASE (PVT) LTD. | Entitled | | | | | 17A |
| 29 | 1562/2012 | CASTLE POWER HOUSE (PVT) LTD. | Entitled | | | | | 17A |
| 30 | 1643/2012 | MIRIGAMA DENDRO POWER (PVT) LTD. | Entitled | | | | | |
| 31 | 2160/2014 | H.P.D. POWER (PVT) LTD. | Entitled | | | | | 17A |
| 32 | 2203/2014 | FINCONSULT HYDRO POWER (PVT) LTD. | Entitled | | | | | |
| 33 | 2016/2014 | MUSALPETTI WIND POWER (PVT) LTD. | Entitled | | | | | |

| | | | | | | | | |
|----|-----------|---------------------------------------|----------|----------|----------|----------|----------|--|
| 34 | 0653/2009 | THEBUWANA HYDRO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 35 | 0943/2010 | PAN HYDRO (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 36 | 1146/2010 | GAMMADUWA HYDRO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 37 | 7923/2004 | KOLONNA M.K.N. ECO POWER (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 38 | 9624/2007 | H. HYDRO W. V. (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 39 | 9833/2008 | NILWALA VIDULIBALA COMPANY (PVT) LTD. | Entitled | | Entitled | | Entitled | |
| 40 | 0515/2009 | ALLIED RENEWABLE TECHNOLOGIES LTD. | Entitled | | Entitled | | Entitled | |
| 41 | 0677/2009 | TOKYO CEMENT POWER (LANKA) LTD. | Entitled | | Entitled | Entitled | | |
| 42 | 0519/2009 | DYNAMIC ENERGIES (PVT) LTD. | Entitled | | Entitled | Entitled | | |
| 43 | 1162/2010 | SEKOK WIND ENERGY (PVT) LTD. | Entitled | Entitled | | | | |
| 44 | 0471/2009 | PAWAN DANAVI (PVT) LTD. | Entitled | | | | | |
| 45 | 8979/2006 | WEST COAST POWER (PVT) LTD. | Entitled | | | | | |
| 46 | 4320/1998 | SOJITZ KELANITISSA (PVT) LTD. | Entitled | | | | | |

Following tax holiday/concessionary period couldn't identify due to non-submission of information.

| | | | | | | | | |
|----|-----------|---------------------------------------|----------|-------|----------|--|----------|------------------------------------|
| 47 | 2443/2015 | ENERGY CRAFT (PVT) LTD. | Entitled | | Entitled | | Entitled | Accounts not submitted |
| 48 | 2512/2016 | VIDUL BIOMASS (PVT) LTD. | Entitled | | Entitled | | Entitled | Accounts not submitted |
| 49 | 2288/2015 | MORAGAHA OYA (PVT) LTD. | | | Entitled | | Entitled | Accounts not submitted |
| 50 | 0511/2009 | GREEN RENEWABLE ENERGY (PVT) LTD. | | | Entitled | | Entitled | Accounts not submitted |
| 51 | 2164/2014 | KUMBALGAMUWA MINI HYDRO (PVT) LTD. | | | | | | 17A - unable to determine 2016 AFS |
| 52 | 2107/2014 | UPPER LEMASTOTA HRDRO POWER (PVT) LTD | | | | | | AFS not submitted |
| 53 | 2430/2015 | ESCAS DIGGALA (PVT) LTD. | | | | | | AFS not submitted |
| 54 | 1277/2011 | MUL OYA POWER BASE (PVT) LTD. | | | | | | AFS not submitted |
| | | | FALSE | FALSE | FALSE | | FALSE | |
| | | | FALSE | FALSE | FALSE | | FALSE | |
| | | | FALSE | FALSE | FALSE | | FALSE | |

* Tax concessionary granted under Section 17 A projects are governed under IR Law

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

Current Tax applicable

Knowledge Services Sector

| No | Ref No | Project Name | Tax Holiday | Concessionary 01 | | | | Concessionary 02 | |
|----|-----------|--|-------------|------------------|----------|----|-----|------------------|----------|
| | | | | 15% | 10% | 2% | 50% | 20% | 15% |
| 1 | 4714/1999 | SRI LANKA INS. OF INF.TECH.(GUARANTE)LTD | Entitled | Entitled | | | | | |
| 2 | 5608/2001 | GENESIIS SOFTWARE (PVT) LTD. | Entitled | Entitled | | | | | |
| 3 | 6245/2002 | I F S R AND D INTERNATIONAL (PVT) LTD | Entitled | | Entitled | | | | Entitled |
| 4 | 6804/2003 | INTELLIGENT IMAGE MANAGMENT LANKA P. LTD | Entitled | | Entitled | | | | Entitled |
| 5 | 7182/2003 | ZONE TWENTYFOURSEVEN (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 6 | 7814/2004 | DATAVAIL LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 7 | 7686/2004 | EBUILDER TECHNOLOGY CENTRE (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 8 | 6839/2003 | WAVENET INTERNATIONAL (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 9 | 7373/2004 | MICROSOFT SRI LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 10 | 7688/2004 | IMMINENT TECHNOLOGIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 11 | 8106/2005 | PERSISTENT SYSTEMS LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 12 | 7318/2004 | HSBC ELECTRONIC DATA PROC. LANKA PVT LTD | Entitled | Entitled | | | | | |
| 13 | 7170/2003 | ACUITY KNOWLEDGE PARTNERS LANKA (P) LTD. | Entitled | | Entitled | | | | Entitled |
| 14 | 8425/2005 | CREATIVE TECHNOLOGY SOLUTIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 15 | 7646/2004 | W.N.S. GLOBAL SERVICES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 16 | 7459/2004 | R R DONNELLY OUTSOURCE (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 17 | 8554/2005 | PRIMA MANAGEMENT SERVICES (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 18 | 8365/2005 | INFOMATE (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 19 | 8674/2006 | HEMAS C O E (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 20 | 8955/2006 | THE AMERICAN COLLEGE OF HIGHER EDU. P.L | Entitled | | Entitled | | | Entitled | |
| 21 | 8190/2005 | W S O 2 LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 22 | 9084/2006 | CONTENT MANAGEMENT AND SOLUTIONS P. L. | Entitled | | Entitled | | | | Entitled |
| 23 | 9376/2007 | SYNAPSYS LTD. | Entitled | | Entitled | | | Entitled | |
| 24 | 8362/2005 | JUST IN TIME TECHNOLOGIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 25 | 8972/2006 | IBSECAD LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 26 | 9424/2007 | CREATIVE SEARCH TECHNOLOGIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 27 | 0026/2008 | GEVEO AUSTRALASIA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 28 | 9817/2008 | INFOR NEXUS SERVICES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 29 | 9762/2008 | EPIC TECHNOLOGIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 30 | 9821/2008 | HSENIID MOBILE SOLUTIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 31 | 9760/2008 | AEGIS SERVICES LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 32 | 0211/2009 | I T Q LANKA (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 33 | 9881/2008 | EXETEL COMMUNICATIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 34 | 0353/2009 | A.O.D.COLOMBO (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 35 | 0157/2008 | INTL.INSTITUTE OF HEALTH SCIENCES P.L. | Entitled | | Entitled | | | Entitled | |
| 36 | 9198/2007 | VITALHUB (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 37 | 9887/2008 | TIQRI CORPORATION (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 38 | 9460/2007 | INTERVEST SOFTWARE TECHNOLOGIES (P) LTD. | Entitled | | Entitled | | | | Entitled |
| 39 | 0410/2009 | CREATIVE E-LEARNING (PVT) LTD. | Entitled | | Entitled | | | | Entitled |

| | | | | | | | | | |
|----|-----------|--|----------|----------|----------|--|--|----------|----------|
| 40 | 0296/2009 | UNICORN SOLUTIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 41 | 0463/2009 | MERCANTILE SEAMEN TRAINING INSTITUTE LTD | Entitled | | Entitled | | | Entitled | |
| 42 | 0759/2010 | CAMBIO SOFTWARE ENGINEERING (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 43 | 0651/2009 | SANJE (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 44 | 0705/2010 | BRENNAN SL (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 45 | 9815/2008 | GTN TECHNOLOGIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 46 | 0406/2009 | SIMCENTRIC TECHNOLOGIES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 47 | 0057/2008 | HORSESHOE SERVICES (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 48 | 9823/2008 | SOUTH ASIAN INST. TECH. AND MEDICINE P.L | Entitled | | Entitled | | | Entitled | |
| 49 | 0102/2008 | C A M MANAGEMENT SOLUTIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 50 | 0999/2010 | D O K SOLUTIONS LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 51 | 0049/2008 | ASPIRE COLLEGE OF HIGHER EDUCATION (P) L | Entitled | | Entitled | | | Entitled | |
| 52 | 0686/2009 | VINGROWS BUSINESS SOLUTIONS (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 53 | 9709/2008 | HORIZON COLLEGE OF BUSINESS AND TECH. P. | Entitled | | Entitled | | | Entitled | |
| 54 | 0673/2009 | HAYLEYS BUSINESS SOLUTIONS INTL. (PVT) L | Entitled | | Entitled | | | Entitled | |
| 55 | 0861/2010 | STUDY WORLD LANKA CAMPUS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 56 | 1254/2011 | NATIONALSCHOOLOFBUSINESSMANAGEMENT LTD | Entitled | | | | | | |
| 57 | 2369/2015 | LION SIGHT FOREX TRADING LTD. | Entitled | | Entitled | | | | Entitled |
| 58 | 2492/2016 | L S E G BUSINESS SERVICES COLOMBO (P) L | Entitled | | Entitled | | | | Entitled |
| 59 | 2482/2016 | WOLLSTRA TECH (PVT) LTD. | Entitled | | Entitled | | | | Entitled |
| 60 | 2350/2015 | EDUKO LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 61 | 2347/2015 | LANKA NIPPON BIZTECH INSTITUTE (PVT) LTD | Entitled | | Entitled | | | Entitled | |
| 62 | 0882/2010 | SAEGIS CAMPUS (PVT) LTD. | Entitled | | Entitled | | | Entitled | |
| 63 | 3576/1997 | AUSTRALIAN COL.OF BUSINESS AND TEC. PL | Entitled | Entitled | | | | | |
| 64 | 3890/1998 | KOPAS LANKA COMPANY (PVT) LTD. | | Entitled | | | | | |
| 65 | 3558/1997 | IND. & FINANCIAL SYS.SRI LANKA LTD. | | Entitled | | | | | |

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise

List of Tax Exemptions / Tax Concessions granted prior to 2022 that are still in effect

 Current Tax applicable

| Apparel Sector | | | | | | |
|----------------|--|-------------|------------------|----------|----|------------------|
| | Project Name | Tax Holiday | Concessionary 01 | | | Concessionary 02 |
| | | | 15% | 10% | 2% | 50% |
| 2183/2014 | RITZ CLOTHING MAGALLEGAMA N-WERTIYA(P) L | Entitled | | | | |
| 2372/2015 | INQUBE GLOBAL (PVT) LTD. | Entitled | Entitled | | | |
| 2475/2016 | STAR GARMENTS GROUP (PVT) LTD. | Entitled | | | | |
| 2302/2015 | ORIGINAL APPAREL (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 1784/2013 | JAYZ ARVIND ENTERPRISES (PVT) LTD. | Entitled | | Entitled | | |
| 2359/2015 | YVONNE LANKA (PVT) LTD. | Entitled | | Entitled | | |
| 1583/2012 | MAS FABRICS (PVT) LTD. | Entitled | | | | |
| 1973/2013 | A T G HAND CARE (PVT) LTD. | Entitled | | | | |
| 1103/2010 | HIRDARAMANI FASHIONS (PVT) LTD. | Entitled | | | | |
| 4673/1999 | JOLANKA (PVT) LTD. | | Entitled | | | |
| 2493/2016 | EAM MALIBAN TEXTILES BADULLA (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 3098/2021 | JAY JAY TEXTILES LANKA (PVT) LTD. | Entitled | | | | Entitled |
| 1849/1993 | PARADISE TOYS (PVT) LTD. | Entitled | Entitled | | | |
| 3807/1998 | SHORE TO SHORE (PVT) LTD. | Entitled | Entitled | | | |
| 6651/2003 | RICH LIGHT APPARELS (PVT) LTD. | Entitled | Entitled | | | |
| 0221/2009 | NOR LANKA MANUFACTURING COLOMBO LTD. | Entitled | Entitled | | | |
| 9765/2008 | MAS ACTIVE TRADING (PVT) LTD. | Entitled | Entitled | | | |
| 0166/2008 | A T G LANKA (PVT) LTD. | Entitled | Entitled | | | |
| 0578/2009 | HAMBANTOTA TRADING COMPANY (PVT) LTD. | Entitled | Entitled | | | |
| 9923/2008 | ORIT TRADING LANKA (PVT) LTD. | Entitled | Entitled | | | |
| 0489/2009 | COURTAULDS TRADING COMPANY (PVT) LTD. | Entitled | Entitled | | | |
| 0170/2008 | HIRDARAMANI INTERNATIONAL EXPORTS P.L | Entitled | Entitled | | | |
| 2348/2015 | KANOKA INTL. (PVT) LTD. | Entitled | | Entitled | | |
| 2195/2014 | TRUE DIGITAL PRINTING (PVT) LTD. | Entitled | | Entitled | | |
| 8137/2005 | C N C CLOTHING LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 8052/2005 | THOMAS KERSHAW LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 8453/2005 | JUNG WOO LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 8885/2006 | ALPHA APPARELS LTD. | Entitled | | Entitled | | Entitled |
| 8454/2005 | HERO ZIPPER MANUFACTURES (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 0540/2009 | KASH GARMENTS (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 7642/2004 | FULGAR LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled |
| 8331/2005 | WACOAL LANKA (PVT) LTD. | | | Entitled | | Entitled |
| 7736/2004 | SITHRO GARMENT FINISHING COMPANY LTD. | | | Entitled | | Entitled |
| 7455/2004 | THARINDU J B J CREATIONS (PVT) LTD. | | | Entitled | | Entitled |
| 7871/2004 | SPENCER DENIM INDUSTRIES (PVT) LTD. | | | Entitled | | Entitled |
| 1053/2010 | SAJEERO GARMENTS INTL. (PVT) LTD. | | | Entitled | | Entitled |
| 0532/2009 | NEW UNIVERSE CORPORATE CLOTHING H (P.)L | Entitled | | Entitled | | Entitled |
| 9826/2008 | MAXIM IMPRESSIONS LANKA (PVT) LTD. | Entitled | | Entitled | | Entitled |

| | | | | | | | |
|-----------|-------------------------------------|----------|----------|----------|----------|--|----------|
| 9952/2008 | FINETEX (PVT) LTD. | Entitled | | Entitled | | | |
| 2247/2015 | AL OBAIDANI APPARELS (PVT) LTD. | Entitled | | Entitled | | | |
| 9078/2006 | A T G OCCUPATIONAL (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 5320/2000 | TEEJAY LANKA PRINTS (PVT) LTD. | Entitled | Entitled | | | | |
| 5042/2000 | AMERICAN & EFIRD LANKA (PVT) LTD. | Entitled | Entitled | | | | |
| 0167/1992 | ORIT APPARELS (PVT) LTD. | Entitled | Entitled | | | | |
| 0548/2009 | KANE APPARELS MIRIJAWILA (PVT) LTD. | Entitled | | Entitled | | | |
| 0630/2009 | EMBODY TRADING (PVT) LTD. | Entitled | | Entitled | | | |
| 3139/1996 | NOBLESWEAR (PVT) LTD. | Entitled | Entitled | | | | |
| 0165/1992 | ROSLI HOLDING (PVT) LTD. | Entitled | | | Entitled | | |
| 9845/2008 | RAINBOW FASHIONS (PVT) LTD. | Entitled | | Entitled | | | |
| 0823/2010 | GUSTON LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 0768/2010 | CONCORD MANUFACTURING (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 5950/2001 | SIRIO LTD. | Entitled | Entitled | | | | |
| 6097/2002 | SILUETA (PVT) LTD | Entitled | Entitled | | | | |
| 6141/2002 | NOYON LANKA (PVT) LTD. | Entitled | Entitled | | | | |
| 0066/1992 | KOREANA GARMENTS (PVT) LTD. | Entitled | Entitled | | | | |
| 5783/2001 | PRYM INTIMATES LANKA (PVT) LTD. | Entitled | Entitled | | | | |
| 4558/1999 | JAY JAY MILLS LANKA (PVT) LTD. | Entitled | Entitled | | | | |
| 8853/2006 | TEXO (PVT) LTD. | Entitled | | Entitled | | | Entitled |
| 5150/2000 | LINEA AQUA (PVT) LTD. | Entitled | Entitled | | | | |
| 0140/1992 | LUCKY INDUSTRIES (PVT) LTD. | Entitled | Entitled | | | | |
| 4036/1998 | PARADIGM CLOTHING (PVT) LTD. | Entitled | Entitled | | | | |
| 1037/1992 | HAYLEYS FABRIC PLC | Entitled | | | Entitled | | |
| 2028/1994 | OCEAN LANKA (PVT) LTD. | Entitled | | | Entitled | | |
| 0139/1992 | LANKAPURA APPAREL (PVT) LTD. | Entitled | Entitled | | | | |
| 0039/1992 | CARLTON GARMENTS (PVT) LTD. | Entitled | Entitled | | | | |
| 0151/1992 | MIAMI EXPORTS (PVT) LTD. | Entitled | Entitled | | | | |
| 3981/1998 | OMEGA LINE LTD. | Entitled | Entitled | | | | |
| 0668/1991 | A T G CEYLON (PVT) LTD. | Entitled | Entitled | | | | |
| 0635/1991 | HELA CLOTHING (PVT) LTD. | Entitled | | | Entitled | | |
| 1408/1992 | BRANDIX APPAREL (PVT) LTD. | Entitled | Entitled | | | | |
| 0403/1987 | HIRDARAMANI MERCURY APP. (PVT) LTD. | Entitled | Entitled | | | | |
| 0654/1991 | BODYLINE (PVT) LTD. | Entitled | Entitled | | | | |
| 0219/1980 | ESKIMO FASHION KNITWEAR (PVT) LTD. | Entitled | | | Entitled | | |
| 0148/1992 | EAM MALIBAN TEXTILES (PVT) LTD. | Entitled | | | | | Entitled |
| 8734/2006 | R J V INTERNATIONAL (PVT) LTD. | | | Entitled | | | Entitled |
| 0066/1978 | STAR GARMENTS (PVT) LTD. | Entitled | | | Entitled | | |
| 0058/1978 | S M T APPAREL LANKA LTD. | Entitled | | Entitled | | | |
| 2409/2015 | AQUA TRADING GLOBAL (PVT) LTD. | Entitled | Entitled | | | | |
| 9710/2008 | DURTEK LANKA (PVT) LTD. | Entitled | | Entitled | | | Entitled |

* Tax Certificates will be issued subject to fulfillment of terms and conditions of the Agreement entered into between BOI and the Enterprise