

3.1.1 REVENUE CLASSIFICATION - TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officer
10.01	Taxes on International Trade		
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	- Finance Act, No.11 of 2002	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 Insfrastructure Development Levy	- Reginal Insfrastructure 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
10.02	Taxes on Domestic Goods And Services		
10.02.01.00	Value Added Tax	- 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		
10.02.02.00	Goods and Services Tax	- 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		
10.02.03.00	National Security Levy	- 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		
10.02.04.00	Excise (Ordinance) Duty	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
10.02.04.01	Liquor		
10.02.05.00	Excise (Special Provisions) Duty	- 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		
10.02.06.00	Tobacco Tax	- Tobacco Tax Act, No. 08 of 1999	Commissioner General of Excise
10.02.07.00	Stamp Duty	- Stamp Duty (Special Provisions) Act, No. 12 of 2006	Commissioner General of Inland Revenue
10.02.08.00	Debits Tax	- Debits Tax Act, No. 16 of 2002	Commissioner General of Inland Revenue
10.02.09.00	Turnover Tax	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
10.02.10.00	Social Responsibility Levy	- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (Department concerned should report to - DG Fiscal Policy)
10.02.11.00	Telecommunication Levy	- Finance Act, No. 11of 2004	Director General of Tresury Operation
10.02.12.00	Nation Building Tax	- 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		
10.03	Licence Taxes and Other		
10.03.01.00	Luxary Motor Vehicle Tax	- Finance Act, No. 16 of 1995	Commissioner of Motor Traffic
10.03.02.00	Transfer Tax	- Finance Act, No. 11 of 1963	Registrar General
10.03.03.00	Betting & Gaming Levy	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
10.03.04.00	Share Transaction Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
10.03.05.00	Construction Industry Guarantee Fund Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
10.03.06.00	Environment Conservation Levy	- Environment Conservation Levy Act No 26 of 2008	Director General of Tresury Operation
10.03.07.00	Other Licences		
10.03.07.01	Fees for registration of nursing homes	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Health Services
10.03.07.02	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 , Ministry of Defence
10.03.07.06	Licence fees relevant to the Department of- Fisheries and Aquatic Resources	- Fisheries & Aquatic Resources Act, No 2 of 1996	Director General, Fisheries & Aquatic Resources
10.03.07.07	Levy on Rooms of Five Star Hotels	- Finance Act, No. 15 of 2011	Director General of Tresury Operation
10.03.07.99	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Administration and Home Affairs
10.04	Taxes on Income & Profits		
10.04.01.00	Corporate Tax	- 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		
10.04.02.00	Non - Corporate Tax	- 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		
10.04.03.00	Withholding Tax	- 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		
10.04.04.00	Economic Service Charge	- Economic Service Charge Act No. 13 of 2006	Commissioner General of Inland Revenue