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உள்ளநாட்டு இறைவரித் திணைக்களம்
DEPARTMENT OF INLAND REVENUE

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14 වන මහල

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කැ.පෙ. 515, කොළඹ 2- ශ්‍රී ලංකාව

செயலகம்
14 வது மாடி

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SEC 2016/05

18th April 2016

Imposition of Economic Service Charge (ESC) in Advance on the turnover of Importers of items subject to Special Commodity Levy

As instructed by the Ministry of Finance on implementation of Budget Proposals 2016, subject to amendment being made to the Economic Service Charge Act, charging of ESC in advance on the turnover of importers of items subject to Special Commodity Levy (SCL) under the Special Commodity Levy Act, No. 48 of 2007, is introduced with effect from 01.04.2016.

The ESC in advance should be paid either in cash or bank draft to the banks using the pay-in-slip available at the Inland Revenue by the importers on each consignment of importation of items subject to SCL before clearance of such items from the Sri Lanka Customs, at the rate of 0.5% on the CIF value certified by the Director General of Customs.

By producing the paid slip, the importer is able to get an “**ESC Clearance Certificate**” from the Commissioner of Taxpayer Service Unit which should be produced to the Director General of Customs.

In addition, following details also should be submitted in order to get the clearance certificate.

1. Name of the importer
2. Address
3. TIN No.
4. Income Tax file no. (If differs from the TIN No.)
5. Customs Assessment No.
6. Imported Item and amount of SCL paid
7. Date of Importation
8. CIF Value as per the Customs Assessment
9. Amount of ESC paid and the date

Kalyani Dahanayake
Commissioner General of Inland Revenue

Kalyani Dahanayake
Commissioner General of Inland Revenue



INLAND REVENUE DEPARTMENT

Reference No.

Date:

Director General of Customs,

ESC CLEARANCE CERTIFICATE

I certify that Mr. /Ms has paid Rs. as
Economic Service Charge at the rate of 0.5% on the CIF value Rs., on the
importation of goods subject to Special Commodity Levy, under the TIN No
..... in connection to Customs assessment No.

Commissioner/Taxpayer Service Unit
For Commissioner General of Inland Revenue