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REVISION TO COLLECTION OF EMBARKATION LEVY

(AIP Supplement 09/23 is revised)

1. Introduction

1.1 This AIP Supplement is issued to inform operators about revision to the information related to Embarkation Charges published in Sri Lanka AIP GEN 4.1, Paragraph 2.3 and AIP Supplement 09/23.

2. Embarkation Levy

The government approved concessions and discounts are stated below as revisions.

Name of the Airport	ICAO Code	IATA Code	Date of Issue of Tickets	Applicable USD Amount
Jaffna International Airport	VCCJ	JAF	From 01.02.2024 to 31.01.2025	30
Colombo International Airport Ratmalana (CIAR)	VCCC	RML	From 27.03.2023 to 26.03.2025	30
Mattala Rajapaksa International Airport (MRIA)	VCRI	HRI	For two years from the date of commencement of operations by an International Airline	Free

3. Exemptions

The following passengers are exempted from the Embarkation Levy:

- a. Any child who is less than two (02) years in age;
- b. Any transit passenger who departs from the international airport on a connecting flight within twenty-four (24) hours from the time of arrival; and
- c. Any member of the operating crew of the aircraft who is on duty.

4. Exchange Rate

The exchange rate applicable to the date of sale will be announced weekly by the Civil Aviation Authority. The equivalent Rupee amount shall be calculated based on the USD selling rate published by the Central Bank of Sri Lanka every Thursday and apply the same exchange rate for the conversion with effect from subsequent Friday up to the next Thursday.

5. Time of Remittance

Each airline shall remit to the Director General of Civil Aviation twice a month, the total sum of money collected from passengers as Embarkation Levy as follows:

Period	Payment due on
Passengers uplifted by an airline between 01 st and 15 th of a Month (both days inclusive)	On or before 30 th of that Month
Passengers uplifted by an airline between 16 th and 31 st of a Month (both days inclusive)	On or before 15 th of the next Month

6. Mode and Manner of Remittance

- 6.1 Each airline operating international flights into and out of Sri Lanka shall furnish to the Director General of Civil Aviation, the information sought in the Form CAASL-012(23-1) and Form CAASL-014(23-1) and CAASL-015(23-1) (Separate form for each Airport and can be downloaded from CAASL Website) when remitting the collection of Embarkation Levy. Bi-monthly returns to the Director General of Civil Aviation shall be signed by the Chief Executive Officer/Accountable Manager of the Airline concerned or any Officer designated by him in writing.
- 6.2 Each airline shall furnish to the Director General of Civil Aviation a certified copy of the passenger manifest in respect of each flight operated out of Sri Lanka. In cases where an airline seek an exemption for transit passengers, a certified copy of the applicable passenger manifest of the airline which carried such passengers to Sri Lanka shall also be attached. Airlines may highlight the names of the transit passengers on such passenger manifests, for clarity.

7. Methods of Payments

Payments can be made either by cash or cheques. Temporary receipts will be issued for payments made in cheques subject to realization. Stern action will be taken against the airline concerned, in case a cheque is bounced without calling for any explanation or any prior notice.

8. Penalty

If an airline fails to remit money to the Director General of Civil Aviation within the time periods as specified in the paragraph (6) above, the airline concerned, shall pay an interest of the applicable bank rate plus 2 per centum for the total sum in respect of each day of delay, in addition to the total remittance due. This may be in addition to any other administrative sanctions that the Director General of Civil Aviation may impose on the airline concerned. An airline, which has to pay an interest as mentioned above, shall obtain the applicable bank rate from the Director General of Civil Aviation in writing prior to making the payment.

9. Bank Guarantee

Director General of Civil Aviation may request an airline in writing to furnish him with a bank guarantee for a sum to be determined by the Director General of Civil Aviation depending on the nature and scope of operations of the airline including the frequency of flights and capacity of aircraft and also taking into account the airline's track record.

10. Maintenance of Records

Each airline shall maintain separate records at its Main Office or its Principal's Office in Sri Lanka relating to the number of passengers carried from Sri Lanka, details about collection and remittance of the Embarkation Levy. Airlines shall preserve all connected records in respect of collection of the Embarkation Levy for a minimum period of two years and prior approval for the Director General of Civil Aviation in writing shall be obtained before destroying any such records.

11. Entries to be Made in the Ticket

Every airline shall ensure that appropriate entries are made on each airline ticket to indicate that the applicable Embarkation Levy has been collected or exempted otherwise, as the case may be. The airlines shall use the Tax Code "LK" assigned by IATA for purpose of recording the Embarkation Levy collected.

12. Access to Data and Information

Each airline shall ensure that the Civil Aviation Officials, who have been authorized by the Director General of Civil Aviation in writing, are granted unrestricted access at all times to any of its offices in Sri Lanka, ticketing centers, checking counters or aircraft to examine the degree of airline's compliance with the instructions contained in this Supplement. The airline shall also ensure that required documents are produced for their inspection, on demand.

13. Compliance

Airlines are kindly requested to strictly comply with the instructions contained in this AIP Supplement and extend their unstinted co-operation to this Office. If there is any matter, which needs further clarification, kindly contact the Director General of Civil Aviation.

14. Cancellation

This AIP Supplement remains current until the validity of the information contained herein.

P. A. JAYAKANTHA
DIRECTOR GENERAL OF CIVIL AVIATION & CEO
CIVIL AVIATION AUTHORITY OF SRI LANKA