

#### 4.1.1 REVENUE CLASSIFICATION - TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
<b>10.01</b>	<b>Taxes on International Trade</b>		
10.01.10.00	Import Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.20.00	Export Duties	- Customs Ordinance No. 17 of 1869	Director General of Customs
10.01.30.00	Import & Export Licences Fees	- Imports & Exports Control Act, No. 01 of 1969	Controller of Imports & Exports
10.01.40.00	Ports & Airports Development Levy	- Finance Act, No.11 of 2002	Director General of Customs
10.01.50.00	Import Cess Levy	- Sri Lanka Export Development Act, No.40 of 1979	Director General of Customs
10.01.60.00	Motor Vehicle Concessionary Levy	- Finance Act, No.11 of 2006	Director General of Customs
10.01.70.00	Regional Infrastructure Development Levy	- Regional Infrastructure Development Levy Act, No. 51 of 2006	Director General of Customs
10.01.80.00	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	Director General of Customs
10.01.90.00	Special Commodity Levy	- Special Commodity Levy Act No.48 of 2007	Director General of Customs
<b>10.02</b>	<b>Taxes on Domestic Goods And Services</b>		
<b>10.02.10.00</b>	<b>Value Added Tax</b>	- Value Added Tax Act, No. 14 of 2002	Commissioner General of Inland Revenue
10.02.10.01	Services		
10.02.10.02	Manufacturing		
10.02.10.03	Imports		
<b>10.02.20.00</b>	<b>Goods and Services Tax</b>	- Goods and Services Tax Act, No. 34 of 1996	Commissioner General of Inland Revenue
10.02.20.01	Services		
10.02.20.02	Manufacturing		
10.02.20.03	Imports		
<b>10.02.30.00</b>	<b>National Security Levy</b>	- National Security Levy Act, No. 52 of 1991	Commissioner General of Inland Revenue
10.02.30.01	Services		
10.02.30.02	Manufacturing		
10.02.30.03	Imports		
<b>10.02.40.00</b>	<b>Excise ( Ordinance ) Duty</b>	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
10.02.40.01	Liquor		
<b>10.02.50.00</b>	<b>Excise ( Special Provisions ) Duty</b>	- Excise (Special Provisions) Act, No. 13 of 1989	Director General of Excise ( Special Provisions)
10.02.50.01	Cigarettes		
10.02.50.02	Liquor		
10.02.50.03	Petroleum Products		
10.02.50.04	Motor Vehicles		
10.02.50.09	Other		
<b>10.02.60.00</b>	<b>Tobacco Tax</b>	- Tobacco Tax Act, No. 08 of 1999	Commissioner General of Excise
<b>10.02.70.00</b>	<b>Stamp Duty</b>	- Stamp Duty (Special Provisions) Act, No. 12 of 2006	Commissioner General of Inland Revenue
<b>10.02.80.00</b>	<b>Debits Tax</b>	- Debits Tax Act, No. 16 of 2002	Commissioner General of Inland Revenue
<b>10.02.90.00</b>	<b>Turnover Tax</b>	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
<b>10.03</b>	<b>Licence Taxes and Other</b>		
<b>10.03.10.00</b>	<b>Luxury Motor Vehicle Tax</b>	- Finance Act, No. 16 of 1995	Commissioner of Motor Traffic
<b>10.03.20.00</b>	<b>Transfer Tax</b>	- Finance Act, No. 11 of 1963	Registrar General
<b>10.03.30.00</b>	<b>Betting &amp; Gaming Levy</b>	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
<b>10.03.40.00</b>	<b>Social Responsibility Levy</b>	- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (Department concerned should report to - Director General of Fiscal Policy)
<b>10.03.50.00</b>	<b>Share Transaction Levy</b>	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.60.00</b>	<b>Construction Industry Guarantee Fund Levy</b>	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.70.00</b>	<b>Environment Conservation Levy</b>	- Environment Conservation Levy Act No 26 of 2008	Director General of Treasury Operation
<b>10.03.90.00</b>	<b>Other Licences</b>		
10.03.90.01	Fees for registration of nursing homes	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Health Services
10.03.90.02	Registration fees relevant to the Department of Registrar General	- In terms of relevant act and departmental circulars or specific legislation	Registrar General
10.03.90.03	Private Timber Transport	- Forest Ordinance No.56 of 1979	Forest Conservator
10.03.90.04	Tax on Sale of Motor Vehicles	- Motor Traffic Act, No. 14 of 1951	Commissioner of Motor Traffic
10.03.90.05	Licence fees relevant to the Ministry of - Public Security	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Security, Law & Order
10.03.90.06	Licence fees relevant to the Department of Fisheries and Aquatic Resources	- Fisheries & Aquatic Resources Act, No 2 of 1996	Secretary, Fisheries & Aquatic Resources
10.03.90.09	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary , Public Administration and Home Affairs
<b>10.04</b>	<b>Taxes on Income &amp; Profits</b>		
<b>10.04.10.00</b>	<b>Corporate</b>		
10.04.10.01	Dividend Tax	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.10.02	Economic Service Charge	- Economic Service Charge Act No. 13 of 2006	Commissioner General of Inland Revenue
10.04.10.09	Other	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
<b>10.04.20.00</b>	<b>Non-Corporate</b>		
10.04.20.01	PAYE (Pay as You Earn)	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.20.02	Withholding Tax on Interest	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.20.03	Specified fees & other withholding	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.20.09	Other	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue

## 4.1.2 REVENUE CLASSIFICATION - NON TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
<b>20.01</b>	<b>Revenue From Departmental Enterprises</b>		
20.01.10.00	Railways	- Railways Ordinance No. 09 of 1902	General Manager of Railways
20.01.20.00	Postal	- Ceylon Post Office Ordinance No.11 of 1908	Post Master General
20.01.30.00	Advance Accounts (Trading)	- Financial Regulation	Director General of National Budget
<b>20.02</b>	<b>Return on Government Assets</b>		
<b>20.02.10.00</b>	<b>Rent</b>		
20.02.10.01	Rent on government building & housing	- Establishment Code / Land Development Ordinance	Director General of Treasury Operations (Ministries & Department concerned should report to Director General of Treasury Operations)
20.02.10.02	Rent on Crown Forests	- Forest Ordinance No. 56 of 1979	Forest Conservator
20.02.10.03	Rent from Land & other	- Land Development Ordinance & State Land Ordinance	Land Commissioner
20.02.10.04	Lease rental from regional Plantation Companies	- Lease Rental Agreements	Secretary ,Ministry Plantation Industries
20.02.10.09	Other rental	- In terms of relevant departmental circulars or financial regulation or specific legislation, lease rental agreements	Director General of Treasury Operations
<b>20.02.20.00</b>	<b>Interest</b>		
20.02.20.01	On lending	- Sub loan agreements	Director General of Treasury Operations
20.02.20.02	Other	- Provident Fund Act, Public Administration Circulars	Director General of Treasury Operations
<b>20.02.30.00</b>	<b>Profits</b>	- Finance Act No. 38 of 1971	Director General of Public Enterprises
<b>20.02.40.00</b>	<b>Dividends</b>	- Return of Share Capital from Govt.owned companies under Companies Act No.7 of 2007	Director General of Public Enterprises
<b>20.03</b>	<b>Sale Proceeds and Charges</b>		
<b>20.03.10.00</b>	<b>Departmental Sales</b>	- In terms of Financial Regulation or relevant departmental circulars	Director General of Treasury Operations
<b>20.03.20.00</b>	<b>Administrative Fees &amp; Charges</b>		
20.03.20.01	Audit fees	- Finance Act No. 38 of 1971	Auditor General
20.03.20.02	Air navigation fees	- Air Navigation Act (Sec. 13 (2) and Sec. 24)	Secretary, Ministry of Ports & Aviation
20.03.20.03	Fees under registration of persons Act No.32 of 1968	- Registration of Persons Act No.32 of 1968	Commissioner of Registration of Persons
20.03.20.04	Survey department fees	- Departmental circulars	Surveyor General
20.03.20.05	Service Charges Govt. Press	- In terms of relevant departmental circulars or financial regulation or specific legislation	Government Printer
20.03.20.06	Fees under the Fauna & Flora Protection Ordinance	- Fauna & Flora Protection Ordinance	Director General of Wild Life
20.03.20.07	Fees on pass ports, visas & dual citizenship	- Immigration & Emigration Act , Citizen Ship Act	Controller of Immigration & Emigration
20.03.20.08	Embarkation Levy	- Finance Act , No. 25 of 2003	Secretary, Ministry of Ports & Aviation
20.03.20.09	Fees of Valuation department	- Establishment Code	Chief Valuer
20.03.20.10	Fees of registrar of companies	- Companies Act No.7 of 2007	Registrar of Companies
20.03.20.11	Legal fees from corporations & statutory bodies	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Public Enterprises
20.03.20.12	Fees recovered under the Public Contract Act	- Public Contract Act No. 03 of 1987	Registrar of Companies
20.03.20.13	Examinations & other fees	- In terms of relevant departmental circulars or financial regulation or specific legislation	Commissioner General of Examination
20.03.20.14	Fees under the Motor Traffic Act and other receipts	- Motor Traffic Act No,14 of 1951	Commissioner of Motor Traffic
20.03.20.16	Air craft rentals	- Financial regulation and departmental circulars	Commandor of Sri Lanka Air Force
20.03.20.17	Fees on local sale of garments	- BOI / Customs Regulations	Director General of BOI / Customs
20.03.20.18	Fees relevent to the department of agriculture	- In terms of relevant departmental circulars	Director General of Agriculture
20.03.20.19	Botanical and Gardens Revenue	- Botnical Guarden Act No.32 of 1973 and - Departmental circulars	Director General of Botanical Garden
20.03.20.20	Accounting and Auditing Standards Cess Levy	- Sri Lanka Accounting and Auditing Standards Act No.15 of 1995	Director General Public Enterprises
20.03.20.99	Sundries	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations ( Ministries & Departments concerned should report to the Director General of Treasury Operations )
<b>20.03.30.00</b>	<b>Fines &amp; Forfeits</b>	- Customs Ordinance or Specific Legislation	Director General Customs/ Director General of Treasury Operations
<b>20.03.90.00</b>	<b>Other receipts</b>	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General Customs/ Director General of Treasury Operations
<b>20.04</b>	<b>Social Security Contributions</b>		
20.04.10.00	Central Government	- Widows' & Orphans ' Ordinance No. 1 of 1898	Director General of Pensions
20.04.20.00	Provincial Councils	Teachers W & O.P Act No.44 of 1953 W & O.P ( Armed forces ) Act No.18 of 1970 W & O.P ' Pension Act No. 24 of 1983	
<b>20.05</b>	<b>Current Transfers</b>		
20.05.10.00	Central Bank Profits	- Monetary Law Act No. 58 of 1949	Director General of Fiscal Policy
20.05.20.00	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
<b>20.06</b>	<b>Capital Revenue</b>		
20.06.10.00	Divestiture Proceeds	- Public Enterprises Reform Commission Act No. 01 of 1996	Secretary, President
20.06.20.00	Sale of Capital Assets	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.06.30.00	Domestic Capital Transfers	- Inland Revenue Act No. 10 of 2006	Commissioner General of Inland Revenue
20.06.40.00	Recovery of Loans	- Sub loan agreements	Director General of Treasury Operations
<b>GRANTS</b>			
<b>30.01.10.00</b>	Foreign Grants	- Appropriation Act	Director General of Treasury Operations