

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

Sectors	Tax Expenditure (LKR)Mn.
Manufacturing	8,551
Service and Utility	737
Apparel	5,264
Agriculture	541
Power	5,422
Knowledge Service	2,071
Infrastructure	806
Tourism	551
Total	23,945

Note: This report is prepared based on the Year of Assessment 2022/2023 available data. Standard rate applies at 24% for the year.

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		

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	NILDALUKANND A 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		

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		

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

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
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* 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					
2	1362/2011	MAXIMS HOLDINGS (PVT) LTD.							

AFS not submitted
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	SENOK 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	RAINFORST 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	

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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	PHYTOSYNTHESIS 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				

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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	SENOK 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	SENOK 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	HSENID 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					

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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%	15%
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 MIRIJJAWILA (PVT) LTD.	Entitled		Entitled			
0630/2009	EMBODY TRADING (PVT) LTD.	Entitled		Entitled			
3139/1996	NOBLESWEAR (PVT) LTD.	Entitled	Entitled				
0165/1992	ROSSLI 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

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