

Tax Expenditure on Board of Investment(BOI), Strategic Development Projects(SDP) and Colombo Port City

01. Value Added Tax expenditure up to 30.09.2025

1.1 SDP

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
SERVICE - TOURISM	890	18%	160	160
SERVICE - TRANSPORT	9	18%	2	2
Grand Total	899		162	162

1.2 Port City

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
SERVICE - TOURISM	161	18%	29	29
Grand Total	161		29	29

1.3 BOI

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
MANUFACTURING - AGRICULTURE	218	18%	39	39
MANUFACTURING - OTHERS	70,148	18%	12,627	12,627
MANUFACTURING - TEXTILES AND GARMENTS	2,688	18%	484	484
SERVICE - CONSTRUCTION	73	18%	13	13
SERVICE - ELECTRICITY AND GAS	1,056	18%	190	190
SERVICE - OTHERS	7,720	18%	1,390	1,390
SERVICE - TELCO	881	18%	159	159
SERVICE - TOURISM	252	18%	45	45
SERVICE - TRANSPORT	9	18%	2	2
SERVICE - WATER	-	18%	-	-
SERVICE - WHOLESALE AND RETAIL	25,178	18%	4,532	4,532
Other	591	18%	106	106
Grand Total	108,812		19,586	19,586

Note: This data is prepared based on taxpayers declarations

Source: Inland Revenue Department

02. SSCL Tax expenditure up to 30.09.2025

2.1 SDP

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
SERVICE - OTHERS	633	2.50%	16	16
SERVICE - TOURISM	3,056	2.50%	76	76
SERVICE - TRANSPORT	42,828	2.50%	92	92
Grand Total	46,517		184	184

2.2 BOI

Sector	Tax Base(Rs.Mn)	Tax Rate	Estimated Tax(Rs.Mn)	Tax Expenditure (Rs.Mn)
MANUFACTURING - AGRICULTURE	3,022	2.50%	76	76
MANUFACTURING - NON ALCOHOLIC BEVERAGES	38	2.50%	1	1
MANUFACTURING - OTHERS	95,823	2.50%	2,396	2,396
MANUFACTURING - TEXTILES AND GARMENTS	3,495,140	2.50%	87,378	87,378
SERVICE - CONSTRUCTION	169	2.50%	4	4
SERVICE - ELECTRICITY AND GAS	771	2.50%	19	19
SERVICE - OTHERS	36,087	2.50%	902	902
SERVICE - TELCO	3,711	2.50%	93	93
SERVICE - TOURISM	8,580	2.50%	215	215
SERVICE - TRANSPORT	28,665	2.50%	717	717
SERVICE - WHOLESALE AND RETAIL	127,687	2.50%	3,192	3,192
Other	80,742	2.50%	2,019	2,019
Grand Total	3,880,435		97,011	97,011

Note: This data is prepared based on taxpayers declarations

Source: Inland Revenue Department

03. CID, PAL and CESS Tax Expenditure upto 30.11.2025

3.1 SDP

Tax Type	Tax Expenditure (Rs. Mn)
CID	1,186
PAL	2,708
CESS	487
Grand Total	4,380

3.2 Port City

Tax Type	Tax Expenditure (Rs. Mn)
CID	121
PAL	66
CESS	91
Grand Total	278

3.3 BOI

Tax Type	Tax Expenditure (Rs. Mn)
CID	78,332
PAL	47,897
CESS	42,889
Grand Total	169,117

Note: Inclusive of Raw Materials (CPC 78xx) and Capital Goods (CPC 79xx) with MOP '0'

Source: Sri Lanka Customs

04. Corporate Income Tax

Since a grace period was granted by the Inland Revenue Department for filling the Return of Income for the Year of Assessment 2024/2025 upto 31st December 2025 due to the influence of Cyclonic storm "Ditwah", this data will be published with next publication.